



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248455888  
June 05, 2009 LTR 4167C E0  
75-6037853 000000 00 000  
00017496  
BODC: TE

CIVIL AIR PATROL  
% OFFICE OF GENERAL COUNSEL  
105 S HANSELL ST BLDG 714  
MAXWELL AL 36112-5937



012680

Employer Identification Number: 75-6037853  
Group Exemption Number: 1001  
Person to Contact: SELLERS  
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your May 27, 2009, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in AUGUST 1947, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106 and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

*Michele M. Sullivan*

Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I