

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

7/23/08
DEPARTMENT OF THE TREASURY

Date: JUL 20 2008

COMBAT VETERANS MOTORCYCLE
ASSOCIATION TENNESSEE INCORPORATED
C/O CLYDE W BRIGHT
209 10TH AVE S STE 216
NASHVILLE, TN 37203

Employer Identification Number:
26-0219371

DLN:
17053141018038

Contact Person: JOHN J KOESTER ID# 31364

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31

Form 990 Required:
Yes

Effective Date of Exemption:
May 23, 2007

Contribution Deductibility:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(19) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

This determination is based on your representation that at least 75 percent of your members are past or present members of the Armed Forces of the United States defined under section 501(c)(19) of the Code. It is also based on your representation that substantially all of your other members, if any, are individuals who are cadets, or are spouses, widows, or widowers of past or present members of the Armed Forces of the United States or of cadets.

Based on your representation that at least 90 percent of your members are war veterans and that you are organized and operated primarily for purposes consistent with your current status as a war veterans organization, donors can deduct contributions made to or for the use of your organization.

If, in the future, your organization does not meet this membership test or if your purposes, character, or method of operation changes, donors cannot deduct contributions to or for the use of your organization, as provided by section 170.