



March 19, 2023

Subject: Tax Exempt Status; Piedmont Chapter SAR; EIN 31-1425020

To Whom It May Concern:

The National Society of the Sons of the American Revolution (**NSSAR**) was founded in 1889 by a group of men who, after the 1876 Centennial, thought it would be appropriate to document and record stories of the Revolutionary War ancestors and the events in which they were involved. Those efforts led to the establishment of an organization dedicated to fostering Patriotism, perpetuating our American Heritage, and retaining and expanding historical records of the America Revolution.

At the national, state, and local levels, the Sons of the American Revolution helps to bring its goals to life in the communities where we live by supporting active military service members, veterans, and by providing a variety of age-appropriate educational programs and contests to the schools in our communities.

The Piedmont Chapter, Georgia Society, Sons of the American Revolution is a 501(c)3 organization with our own EIN. The Piedmont chapter is a child organization of the Georgia Society Sons of the American Revolution (**GASSAR**) which is, in turn, a child organization of the NSSAR. The IRS does not directly grant tax exempt status to organizations for which there is a parent organization with tax exempt status; but rather, tax exempt status is granted by the parent tax exempt organization to the child organizations.

The following pages are documentation in support of the Piedmont Chapter tax exempt status:

1. Page 1; Letter from IRS to Stacey McCarver (Officer of the Piedmont Chapter) dated 16 Dec 2022 clarifying tax exempt status that results from being a child organization.
2. Pages 2-5; Letters from IRS to NSSAR reaffirming status exempt status originally granted in August 1944.
3. Pages 6-8; Letter from NSSAR to GSSAR dated 27 May 2003 with supporting documentation (excerpt) showing NSSAR, GSSAR, and Piedmont Chapter relationships.
4. Page 9; Latest available copy of the Piedmont Chapter IRS Form 990-N (Return of Organization Exempt from Income Tax).

Sincerely,

Stacey G. McCarver
President, Piedmont Chapter
Georgia Society, Sons of the American Revolution



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date:
December 16, 2022
Person to contact:
Name: Ms. Davis
ID number: 1000194309
Toll-free: 877-829-5500

STACEY MCCARVER
4290 MARSH RD
MARIETTA, GA 30066-1869

Dear Sir or Madam:

We're writing in response to your request dated October 01, 2022, for copies of NATIONAL SOCIETY OF THE SONS OF THE AMERICAN REVOLUTION.

We're unable to send the documents requested because subordinate organizations generally don't submit applications for exemption. The exemption of a subordinate organization is determined by its inclusion in a group ruling by the central organization.

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

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

National Society of the Sons of the American Revolution
53-0116355

Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each of its employees during a calendar year. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your organization's annual accounting period, please send the following items to the Internal Revenue Service Center at the address shown below:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your organization's subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP Codes), actual addresses if different, and employer identification numbers of subordinates that:
 - a. Changed names or addresses;
 - b. Were deleted from the roster; or
 - c. Were added to the roster.
3. For subordinates to be added, attach:
 - a. A statement that the information on which your organization's present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given your organization written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
 - e. The street address of subordinates where the mailing address is a P.O. Box; and

National Society of the Sons of the American Revolution
53-0116355

- f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587 for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
4. If applicable, a statement that your organization's group exemption roster did not change since the previous report.

The above information should be sent to the following address:

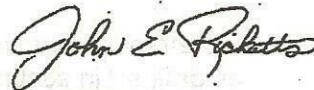
Internal Revenue Service Center
Attn: Entity Control Unit
Ogden, UT 84409

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Your organization's Group Exemption Number is 0690.

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

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

MAY 10 2006

Internal Revenue Service
P. O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: **MAY 01 2006**

NATIONAL SOCIETY OF THE SONS OF THE
AMERICAN REVOLUTION
1000 S 4TH ST
LOUISVILLE KY 40203-3208

Person to Contact:
Sharon LeNard
ID # 31-07756
Toll Free Telephone Number:
877-829-5500
Employer Identification Number:
53-0116355
Group Exemption Number:
0690

Dear Sir or Madam:

This is in response to your letter of March 22, 2006, regarding your tax-exempt status.

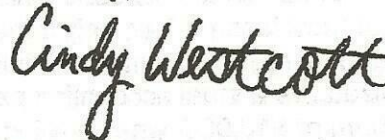
Our records indicate that a determination letter was issued in August 1944 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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,



Cindy Westcott
Manager, Exempt Organizations
Determinations

Internal Revenue Service

Department of the Treasury

DEC 03 2001

P.O. Box 2508
Cincinnati, OH 45201

Date: November 29, 2001

Person to Contact:

Kendall Hilson 31-07340
Customer Service Representative

Toll Free Telephone Number:

8:00 A.M. to 9:30 P.M. EST

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

53-0116355

National Society of the Sons of the
American Revolution
1000-S 4TH St
Louisville, KY 40203-3208

Dear Sir:

This letter is in response to your correspondence dated November 14, requesting affirmation of your organization's exempt status.

In August 1944 we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code. Additionally, we have classified the subordinates your organization operates, supervises, or controls, and which are covered by written notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(2).

Donors may deduct contributions to your organization's subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to the subordinates or for their 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.

Your organization and its subordinates are required to file Form 990, Return of Organization Exempt from Income Tax, only if the gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.



The National Society of the Sons of the American Revolution

INSTITUTED JULY 4, 1876

ORGANIZED APRIL 30, 1889

May 27, 2003

Mr. Kline O. Pugh, Secretary
Georgia Society SAR
452 River Forest Run
Cleveland, GA 30528-2578

Re: Your letter of May 20, 2003

Dear Mr. Pugh:

Enclosed is a more recent letter from the Internal Revenue Service recognizing the National Society of the Sons of the American Revolution and its subordinates as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. This is the only document that describes this federal exemption. Please feel free to make copies of this letter.

Copies of the NSSAR's IRS form 990 (Return of Organization Exempt from Income Tax) can be found on the internet at www.guidestar.org or a copy may be obtained from the Louisville office upon request.

Yours truly,

A handwritten signature in cursive script that reads "Craig Johnson".

Craig Johnson
Staff Accountant

Cc: Jim Randall

enclosure

615 results found. [Clear search](#)

SORT BY Relevance

Geography Organization Financials

STATE

Enter state

ZIP CODE

Enter zip code

METRO STATISTICAL AREA (MSA)

CITY

Enter city

Select city

COUNTY

Enter county



**NATIONAL SOCIETY OF THE
SONS OF THE AMERICAN
REVOLUTION Silver**

SAR

Louisville, KY | EIN: 53-0116355

TO EDUCATE THE MEMBERSHIP AND THE GENERAL PUBLIC ABOUT THE AMERICAN REVOLUTION AND ITS PATRIOTS AND TO FOSTER PATRIOTISM AND APPRECIATION OF AMERICAN FREEDOMS. ...

GROSS RECEIPTS ⓘ
\$4,317,495

ASSETS
\$16,631,721

**National Society of the Sons
the American Revolution**

GEORGIA SOCIETY SAR

Athens, GA | EIN: 58-2414117

The Georgia Society Sons of the American Revolution(GASSAR) as an historical, educational and Patriotic non-profit US (501 (c)3 organization that promotes the study of Colonial and Revolutionary War history of America and the preservation, including developing family genealogy, encouraging respect for the flag and other American icons and veterans, living and deceased and providing educational enhancement ...

GROSS RECEIPTS ⓘ
\$45,292

ASSETS
\$172,822

**National Society of the Sons
of the American Revolution**

GEORGIA SOCIETY SAR LADIES
AUXILIAR

Roswell, GA | EIN: 45-4348927

GROSS RECEIPTS ⓘ
\$0

ASSETS
\$0

**National Society of the Sons
of the American Revolution**

PATRICK CARR RANGERS

Waynesboro, GA | EIN: 26-0757828

GROSS RECEIPTS ⓘ
\$0

ASSETS
\$0

**National Society of the Sons
of the American Revolution**

DALTON

Dalton, GA | EIN: 20-0315603

GROSS RECEIPTS ⓘ
\$0

ASSETS
\$0

National Society of the Sons
of the American Revolution

CHEROKEE

Big Canoe, GA | EIN: 20-3265833

GROSS
RECEIPTS ①
\$0

ASSETS
\$0

National Society of the Sons
of the American Revolution

ROME

Calhoun, GA | EIN: 31-1226858

GROSS
RECEIPTS ①
\$0

ASSETS
\$0

National Society of the Sons
of the American Revolution

PIEDMONT

Marietta, GA | EIN: 31-1425020

GROSS
RECEIPTS ①
\$0

ASSETS
\$0

National Society of the Sons
of the American Revolution

FOUR RIVERS PATRIOTS

Vidalia, GA | EIN: 45-2934747

GROSS
RECEIPTS ①
\$0

ASSETS
\$0

National Society of the Sons
of the American Revolution

WIREGRASS

Swainsboro, GA | EIN: 45-2035845

GROSS
RECEIPTS ①
\$0

ASSETS
\$0

National Society of the Sons
of the American Revolution

MILL CREEK

Statesboro, GA | EIN: 58-1816950

GROSS
RECEIPTS ①
\$0

ASSETS
\$0

National Society of the Sons
of the American Revolution

JOHN MILLEDGE CHAPTER

Milledgeville, GA | EIN: 58-1423545

GROSS
RECEIPTS ①
\$0

ASSETS
\$0

National Society of the Sons
of the American Revolution

EDWARD TELFAIR

Guyton, GA | EIN: 58-1527613

GROSS
RECEIPTS ①
\$0

ASSETS
\$0



NATIONAL SOCIETY OF THE SONS OF THE AMERICAN REVOLUTION

EIN: 31-1425020 | Marietta, Georgia, United States

Form 990-N (e-Postcard)

Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than \$50,000 fall into this category.

^ Tax Year 2022 Form 990-N (e-Postcard)

Tax Period:

2022 (01/01/2022-12/31/2022)

EIN:

31-1425020

Organization Name (Doing Business as):

NATIONAL SOCIETY OF THE SONS OF THE AMERICAN REVOLUTION

Mailing Address:

4303 REVERE CIR
MARIETTA, GA 300625771
United States

Principal Officer's Name and Address:

Allen R Finley
4303 Revere Circle
Marietta, GA 30062
United States

Gross receipts not greater than:

\$50,000

Organization has terminated:

No

Website URL: