



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248558532
Feb. 27, 2009 LTR 4206C E0
94-1156347 000000 00 000
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BODC: TE

THE SALVATION ARMY
TERRITORIAL HEADQUARTERS
% MICHAEL J WOODRUFF
180 E OCEAN BLVD 9TH FLOOR
LONG BEACH CA 90802

Employer Identification Number: 94-1156347
Person to Contact: Mr. Lafollette
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Feb. 18, 2009, request for information regarding your tax-exempt status. You have represented that you are a component part of the Salvation Army.

By a ruling dated June 1933, National Headquarters of the Salvation Army was held to be exempt from Federal income tax under section 103(6) of the Internal Revenue Act of 1932, which now corresponds to section 501(c)(3) of the Internal Revenue Code. Even though the organization was issued an individual ruling, the exemption letter covers all component units.

By a ruling dated April 1972, the National Headquarters of the Salvation Army and its component units were classified as those which are not a private foundation within the meaning of section 509(a) of the Code because they are described in sections 509(a)(1) and 170(b)(1)(A)(i).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them 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.

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

Sincerely yours,

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