

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0074

February 26, 2009

RE: Americal Division Veterans Association, Inc. 04-6307634
Your notice CP141L dated 02/16/09: Penalty on late filing of 990EZ

Sir or Madam,

I have received your notice of a penalty of \$540 for late filing of the 2008 Form 990EZ for the Americal Division Veterans Association, Inc. I wish to ask that this penalty be removed.

The Americal Division Veterans Association, Inc. (ADVA) is an organization composed of U.S. Army veterans of World War II and the Vietnam War. All ADVA officers serve on a voluntary basis and without pay. I am an officer of the ADVA and I have accepted the responsibility of preparing and filing the annual 990 Exempt Organization Tax Return of behalf of the ADVA.

When I completed the 990EZ for 2008 I utilized Guidestar on the internet for instructions on completing and filing the form. Guidestar states that the filing must be done "by the 15th day of the fifth month after the end of the fiscal year." I made an unfortunate mistake in understanding this to mean that the filing was to take place no later than **five and one-half months** after the end of the fiscal year. I now understand that this means that the filing is to take place no later than **four and one-half months** after the end of the fiscal year. My error in interpreting the filing date caused the ADVA return to be filed late.

The ADVA has a very small membership and its income comes from member dues. The payment of an unexpected \$540 penalty will be a hardship for our organization. I ask that the penalty be removed. I pledge that in the future the ADVA will file its annual tax return in a timely manner.

Thank you for your consideration in this matter. Please let me know if you have questions that I may answer.

Gary L. Noller; Past National Commander

Americal Division Veterans Association, Inc.



Americal Division Veterans Association
AMERICAL JOURNAL

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Gary L. Noller
Editor-in-Chief

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