

Internal Revenue Service
District Director

Department of the Treasury

OMB Clearance Number:

1545-0056

Employer Identification Number:

Contact Person:

B. HACKERMAN

Contact Telephone Number:

301-962-4774

Date: NOV. 7, 1985

FAMILIES OF VIETNAMESE POLITICAL
PRISONERS
PO BOX 5435
ARLINGTON, VA 222050635

Accounting Period Ending:

Dec. 31

Foundation Status Classification:

509(a)(1)

Advance Ruling Period Ends:

Dec. 31, 1986

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period.

Letter 1045(CG)

FAMILIES OF VIETNAMESE POLITICAL

If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) and 170(b)(1)(A)(vi) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication.

Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) and 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) and 170(b)(1)(A)(vi) organization.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your 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 your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you 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 present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a

FAMILIES OF VIETNAMESE POLITICAL

Number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours.


Teddy R. Kern
District Director

28083220

Date of This Notice

10-30-85

If you inquire about your
account, please refer to
this number or attach a
copy of this notice.

Employer Identification Number

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FAMILIES OF VIETNAMESE POLITICAL
PRISONERS ASSOCIATION
3223 S UTAH ST
PO BOX 5435
ARLINGTON VA 22206

NOTICE OF NEW EMPLOYER IDENTIFICATION NUMBER ASSIGNED

Thank you for your Form SS-4, Application for Employer Identification Number. The number assigned to you is shown above. This number will be used to identify your business account and related tax returns and documents, even if you do not have employees.

Please keep a copy of this number in your permanent records. Use this number and your name, exactly as shown above, on all Federal tax forms that require this information, and refer to the number on all tax payments and tax-related correspondence or documents.

If your business is a partnership which must obtain prior approval for its tax year, the tax year you entered in Block 3 of your Form SS-4 does not establish a tax year. For guidance in determining if you must request prior approval and the method of doing so, see IRS Publication 538 Accounting Periods and Methods, available at most IRS offices.

Please note that the assignment of this number does not grant tax-exempt status to nonprofit organizations. For details on how to apply for this exemption, see IRS Publication 557, Tax-Exempt Status for Your Organization, available at most IRS offices.

For Exempt Organizations, please see the message on the reverse side.

Thank you for your cooperation.

COMMONWEALTH OF VIRGINIA - STATE CORPORATION COMMISSION

1986 ANNUAL REPORT

262852-7 *****

REPORT DATE 01/11/86

CORPORATE I.D.

CORPORATION NAME:

READ THE INSTRUCTIONS ON THE BACK OF THIS FORM BEFORE FILLING REPORT. PRINT OR PRINT IN BLACK INK.

FAMILIES OF VIETNAMESE POLITICAL PRISONERS

7. ADDRESS OF THE CORPORATION'S PRINCIPAL OFFICE

STATE OR COUNTRY OF INCORPORATION.

VIRGINIA

STREET 3223 South Utah St.
P.O. Box 5435
CITY Arlington STATE Va ZIP 22205

REGISTERED AGENT NAME AND REGISTERED OFFICE ADDRESS, IN VIRGINIA:

DUONG MY LINH SOLAND DIR
3223 SOUTH UTAH STREET
P.O. BOX 5435
ARLINGTON, VA. 22205

B. DIRECTORS (ATTACH AN EXTRA SHEET IF NECESSARY) MUST INCLUDE NAMES AND COMPLETE POST OFFICE ADDRESS (INCLUDE STREET NO. OR RFD)

NAME Khuc Minh Tho
ADDRESS 7813 Marthas Lane, Falls Church Va 22043
NAME Trinh Ngoc Dung
ADDRESS 3223 South Utah St. Arlington, Va 22205
NAME Nguyen Quynh Giao
ADDRESS 9387 Lee Hwy, Fairfax, Va 22031
NAME Nguyen Xuan Lam
ADDRESS 3223 Blue Ford Rd., Kensington, Md 20895
NAME Mrs. Le Van Hung
ADDRESS 6021 Knollwood Dr # 5, Falls Church, Va 22041
NAME Tran Thi Phuong
ADDRESS 7415 Magnolia Rd, Fairfax City, Va 22043

CITY OR COUNTY (IN VIRGINIA) OF THE REGISTERED OFFICE:
ARLINGTON CO

STOCK TOTAL NUMBER OF SHARES AUTHORIZED BY THE CHARTER, CUMULATED BY CLASS:

| CLASS | AUTHORIZED | CLASS | AUTHORIZED |
|-------|------------|-------|------------|
| NONE | | | |

PRINCIPAL OFFICERS DO NOT LIST MORE THAN FIVE, BUT YOU MUST INCLUDE A PRESIDENT, AND A SECRETARY. IF THE REGISTERED AGENT IS AN OFFICER, INCLUDE HIS OR HER CORPORATE TITLE.

| NAME | TITLE(S) | COMPLETE POST OFFICE ADDRESS (INCLUDE STREET NO. OR RFD) |
|----------------------|---------------------------|--|
| Khuc Minh Tho | President | |
| Trinh Ngoc Dung | Secretary | |
| Nguyen Quynh Giao | Vice President | |
| Tran Thi Phuong | Treasurer | |
| Duong My Linh Soland | adviser, Registered Agent | |

I AFFIRM THAT THE INFORMATION CONTAINED IN THIS REPORT IS ACCURATE AND THAT NONE OF IT IS FALSE IN ANY MATERIAL RESPECT

DATE SIGNED March 21, 1986
SIGNATURE *[Signature]*
PRINTED NAME NGOC DUNG TRINH
TITLE Secretary
THIS REPORT MUST BE EXECUTED BY SOMEONE LISTED IN 6 OR 8.

030981

**FAMILIES OF VIETNAMESE POLITICAL
PRISONERS ASSOCIATION**

PURPOSE.

To help facilitate the movement of Vietnamese political prisoners and their families to be resettled in the United States, pursuant to Department of State rules for admission of refugees as follows, under the Orderly Departure Program:

Priority 1: "Compelling Concern/Interest. exceptional cases: (a), (b) of refugees of compelling concern to the United States, such as former or present political prisoners and dissidents."

Priority 2: "Family Reunification. refugees who are spouses, sons, daughters, parents, grandparents, unmarried siblings or unmarried children of persons in the United States . . ."

The organization provides charitable assistance to political prisoners' relatives, already living in the United States, in preparing a variety of application documents to enable the prisoners to join their families in the United States through the Orderly Departure Program. It similarly assists prisoners and their families who have no relatives in the United States but who meet criteria to be admitted here.

The organization prints its own forms such as intake, membership, letterheads, etc. It also publishes a bilingual newsletter quarterly to share information with its members as well as interested parties regarding its activities and changes in the law. It coordinates its activity with the Orderly Departure Program's changing provisions and disseminates information to keep members informed. The organization spends a substantial amount on postage since it receives and replies to correspondence throughout the country and from Viet Nam.

Commonwealth of Virginia



STATE CORPORATION COMMISSION

Richmond, October 28, 1964

This is to Certify that the certificate of incorporation of
FAMILIES OF VIETNAMESE POLITICAL PRISONERS
was this day issued and admitted to record in this office
and that the said corporation is authorized to transact its
business subject to all the laws of the State applicable to the
corporation and its business.



State Corporation Commission

Henry R. ...

APPLICATION TO MAIL AT SPECIAL BULK THIRD-CLASS RATES

APPLICANT: Complete the section within the shaded border. A separate application with all required supporting evidence must be filed with the postmaster at *each* post office where your organization wishes to mail at the special bulk third-class rates. Check in Item 4 the one category which describes the primary purpose of your organization. Attach copies of documents which substantiate that the primary purpose of your organization is the one indicated in Item 4; examples include the charter, articles of incorporation, constitution, bylaws, bulletins and programs of your organization. All organizations except qualified political committees must also attach evidence showing that the organization is nonprofit. To further demonstrate the eligibility of your organization, the application should include an attachment which summarizes the activities of your organization over the past 12 months. Be sure to sign and date this application.

| | |
|---|---|
| 1. NAME OF ORGANIZATION | |
| 2. LOCATION (Street, Apt./Suite No., City, State and ZIP Code) | |
| 3. CITY, STATE AND ZIP CODE OF POST OFFICE WHERE AUTHORIZATION IS REQUESTED AND MAILINGS WILL BE MADE | |
| 4. CHECK TYPE OF ORGANIZATION | |
| <input type="checkbox"/> RELIGIOUS | <input type="checkbox"/> SCIENTIFIC |
| <input type="checkbox"/> AGRICULTURAL | <input type="checkbox"/> VETERANS |
| <input type="checkbox"/> EDUCATIONAL | <input type="checkbox"/> PHILANTHROPIC |
| <input type="checkbox"/> LABOR | <input type="checkbox"/> FRATERNAL |
| <input type="checkbox"/> QUALIFIED POLITICAL COMMITTEE | |
| 5. CHECK WHETHER THIS ORGANIZATION IS FOR PROFIT OR WHETHER ANY OF ITS NET INCOME INJURES TO BENEFIT OF ANY PRIVATE STOCKHOLDER OR INDIVIDUAL | 6. CHECK WHETHER THIS ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAX (If "Yes," attach a copy of the exemption issued by the Internal Revenue Service.) |
| <input type="checkbox"/> YES <input type="checkbox"/> NO | <input type="checkbox"/> YES <input type="checkbox"/> NO |

I certify that the statements made by me are true and complete. I understand that if this application for authorization is approved, it may only be used for our organization's mail at the post office specified above, and that we may not transfer or extend it to any other mailer. I further understand that if this application is approved, a postage refund for the difference between the regular and special bulk rates may be made for only those regular bulk third-class mailings entered at the post office identified above during the period this application is pending, provided the conditions set forth in section 642.4, Domestic Mail Manual are met.

| | | |
|--|-------|------|
| SIGNATURE OF APPLICANT  | TITLE | DATE |
|--|-------|------|

Willful entry or submission of false fictitious or fraudulent statements or representations in this application may result in a fine up to \$10,000 or imprisonment up to 5 years or both (18 U.S.C. 1001).

INSTRUCTIONS TO ORIGINATING POSTMASTER: Be sure applicant has completed the upper portion of this form and submitted the required supporting evidence. Forward the entire form and supporting evidence to the Mail Classification Center Postmaster for your area. The MCC Postmaster will detach the bottom portion of the form and return the remaining portion and supporting papers to you after ruling on the application. If the application is approved by the MCC Postmaster, detach and deliver the "Authorization to Mailer" portion. The remaining portion and supporting papers should be retained in your files.

NOTIFICATION TO ORIGINATING POSTMASTER

| | | | |
|---------------------|--|------|---------------------|
| MCC USE ONLY | This Application Is: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED | | MCC USE ONLY |
| | SIGNATURE OF MAIL CLASSIFICATION CENTER | DATE | |
| | POST OFFICE, STATE AND ZIP CODE | | |

PS Form 3624
July 1980

AUTHORIZATION TO MAILER

Your application to mail at special bulk third-class rates at the post office indicated below is approved. This authorization does not extend to mailings made at other post offices. The annual bulk mailing fee must be paid at this post office prior to your first mailing each year. This authorization will be revoked for nonuse if no mailings are made at the special rate within a two (2) year period.

| | | | |
|---------------------|--|---------------------------------|---------------------|
| MCC USE ONLY | (Name of organization, street, apt./suite no., city, state and ZIP code) | POST OFFICE, STATE AND ZIP CODE | MCC USE ONLY |
| | | SIGNATURE OF MCC POSTMASTER | |
| | | DATE | |