

Internal Revenue Service  
District Director

Department of the Treasury *S*

Date: November 29, 1986

Our Letter Dated:

September 14, 1984  
Person to Contact:

M. Shaw  
Contact Telephone Number:  
(301) 962-4774

Concerns of Police Survivors, Inc.  
16921 Croom Road  
Brandywine, MD 20613

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

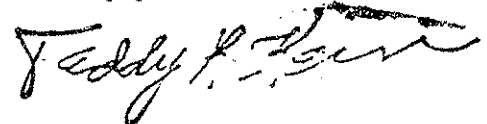
Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section \*\*see below. Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor 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 \*\*see below status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section \*\*see below organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above. \*\*509(a)(1)&170(b)(1)(A)(vi).

Sincerely yours,



Teddy R. Kern  
District Director

District Director

SEP 14 1984

Date: SEP 14 1984

Employer Identification Number: 52-1357370

Accounting Period Ending: JUNE 30

Foundation Status Classification:

509(c)(1) AND 170(b)(1)(A)

Advance Ruling Period Ends:

JUNE 30, 1986

Person to Contact:

R.D. Morris

Contact Telephone Number:

1-800-424-1040

CONCERNS OF POLICE SURVIVORS, INC.  
16921 CROOM ROAD  
BRANDYWINE, MD. 20613

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 sections 509(c)(1) AND 170(b)(1)(A). \*

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. 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 \* 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 \* status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section \* organization.

(over)

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 Tax 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.

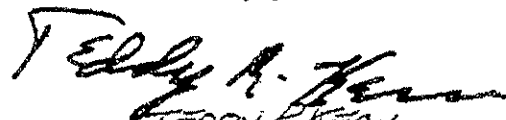
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-E, Exempt Organization Business Income Tax Return. In this letter, we are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

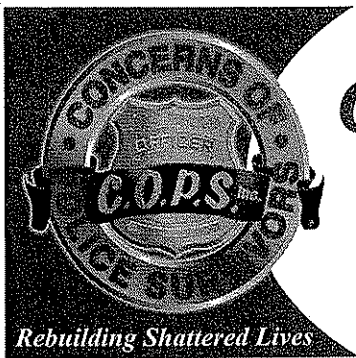
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal 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



# *Concerns of Police Survivors, Inc.*

PO Box 3199 • 3096 South Highway 5 • Camdenton, MO 65020  
573-346-4911 • 800-784-COPS • fax 573-346-1414  
cops@nationalcops.org • www.nationalcops.org

C.O.P.S. is a 501 (c)(3) non profit organization.

December 12, 2008

IRS Ogden Campus  
M/S 6273  
1973 North Rulon White BLVD  
Ogden, UT 84201

Taxpayer ID: #52-1354370  
GEN: #9502  
Tax Period Ending: 3/31/09

Dear IRS:

Enclosed please find the group exemption report for Concerns of Police Survivors, Inc. The report includes changes in names, addresses, additional chapters organized, etc.

We hope this report meets our requirements for keeping our group exemption current.

Sincerely yours,

Suzie Sawyer  
Executive Director

Enclosure

SUBSIDIARY ORGANIZATION OF CONCERNS OF POLICE SURVIVORS  
GEN NUMBER 9502

PAGE 1  
CYCLE 200839

521354370 990-01 PARENT CONCERNS OF POLICE SURVIVORS  
PO BOX 3199

CAMDENTON

MO 65020-3199997

010461245 990-02 SUB CONCERNS OF POLICE SURVIVORS  
17 MERRYMEETING DR  
MAINE

PORTLAND

% LINDA LORD PRES  
ME 04103-3938991

020647074 990-02 SUB CONCERNS OF POLICE SURVIVORS  
8913 WILLOW TRACE CT  
NORTH CAROLINA

APEX

% PATRICIA TUCKER PRES  
NC 27539-6806130

043277632 990-01 SUB CONCERNS OF POLICE SURVIVORS  
10 G ROESSLER RD  
MASSACHUSETTS

WOBURN

% HEATHER ROSSETTI  
MA 01801-6208103

201637345 990-01 SUB CONCERNS OF POLICE SURVIVORS  
PO BOX 38235  
CAPITAL REGION COPS

ALBANY

% PATRICK FOX PRES  
NY 12203-8235356

202297979 990-01 SUB CONCERNS OF POLICE SURVIVORS  
PO BOX 304  
ILLINOIS COPS

TAMPICO

% JENNIFER MORALES PRES  
IL 61283-0304049

202588952 990-02 SUB CONCERNS OF POLICE SURVIVORS  
8700 GILLIS ST  
CENTRAL VIRGINIA COPS CHAPTER

RICHMOND

% ROMAINE CHENEY PRES  
VA 23228-2928002

203032091 990-02 SUB CONCERNS OF POLICE SURVIVORS  
1430 LEXINGTON DR  
UTAH COPS

SANDY

% CAROLYN JONES  
UT 84092-5060303

205483071 990-02 SUB CONCERN OF POLICE SURVIVORS  
3100 MATADOR DR  
Central TX COPS

AUSTIN

c/o Sherlynn Kelley, Pres  
TX 78741-7061009

223123761 990-01 SUB CONCERNS OF POLICE SURVIVORS  
4 SLOANE CT  
NEW JERSEY ST POLICE SURV OF TRIANG

EAST WINDSOR

c/o MaryBeth Mahlmann, Pres  
NJ 08520-2988044

223539110 990-02 SUB CONCERNS OF POLICE SURVIVORS  
PO BOX 681  
WEST NEW YORK

BUFFALO

% JOSEPH DILIBERTO PRES  
NY 14225-0681812

223586914 990-02 SUB CONCERNS OF POLICE SURVIVORS  
5941 SCRANTON AVE  
GARDEN STATE

MAYS LANDING

% MADELINE NEUMANN  
NJ 08330-4013413

311637680 990-02 SUB	CONCERNS OF POLICE SURVIVORS PO BOX 333 OHIO	MARYSVILLE	OH	% SARA WINFIELD PRES 43040-0333334
330802427 990-01 SUB	CONCERNS OF POLICE SURVIVORS 2741 HILLSIDE AVE SOUTHERN CALIFORNIA	NORCO	CA	% MARY HUFFMAN PRES 92860-0000000
352035861 990-01 SUB	CONCERNS OF POLICE SURVIVORS 1944 S SUGAR GUM TRL INDIANA CHAPTER	GREENFIELD	IN	% MARION BEAL TREASURER 46140-7048448
364500249 990-01 SUB	CONCERNS OF POLICE SURVIVORS PO BOX 430 DELAWARE COPS	DOVER	DE	% ELEANOR ALLIONE PRES 19903-0430308
382850738 990-01 SUB	CONCERNS OF POLICE SURVIVORS <del>36999 N POINTE DR</del> 1441 Kenora MICHIGAN COPS	<del>NEW BALTIMORE</del> Muskegon	MI	<del>48047-5550998</del> 49444 William Kozal, Pres
391935011 990-01 SUB	CONCERNS OF POLICE SURVIVORS <del>N9104 STY HWY EX</del> PO Box 602 WISCONSIN COPS	<del>PORTAGE</del> Reedsburg	WI	<del>53901-0000000</del> 53959 Harold Weinke, Pres
431655266 990-02 SUB	CONCERNS OF POLICE SURVIVORS <del>6216 DELOR ST</del> 12009 Clichy LN MISSOURI	<del>ST LOUIS</del> Bridgeton	MO	<del>63109-112116</del> 63044 Karen Armstrong Pres
432072407 990-02 SUB	CONCERNS OF POLICE SURVIVORS <del>702 1431 ST NW</del> PO Box 13182 MINNESOTA COPS CHAPTER	<del>ROCHESTER</del> Roseville	MN	<del>55901-2390000</del> 55113 Gretchen O'Neill CD
460494592 990-02 SUB	CONCERNS FOR POLICE SURVIVORS 28A AVENIDA DE MOLINO NEW MEXICO COPS	ESPANOLA	NM	% CHERYL SCHULTZ PRES 87532-9865287
481244210 990-02 SUB	CONCERNS OF POLICE SURVIVORS 5580 S GOLD ST KANSAS COPS	WICHITA	KS	% TOYIA BULLA PRES 67217-5367998
522028732 990-01 SUB	CONCERNS OF POLICE SURVIVORS 1201 REISTERSTOWN RD MARYLAND CHAPTER	PIKESVILLE	MD	% FRAN CAMPBELL 21208-3802013
522203759 990-01 SUB 02	CONCERNS OF POLICE SURVIVORS <del>12201 BIRCHVIEW DR</del> 10 Quarter Staff Place WASHINGTON D C COPS	<del>Ocean Pines</del> <del>CLINTON</del>	MD	<del>20735-4618011</del> 21811 Teresa Laubach, Sec



570923437 990-02 SUB	CONCERNS OF POLICE SURVIVORS 145 WEBB RD CAROLINA COPS	SALUDA	SC	% SHEILA MYERS PRES 29138-7561459
582258997 990-02 SUB	CONCERNS OF POLICE SURVIVORS PO BOX 1237 GEORGIA COPS	GRAY	GA	% BRENDA PARKER TREASURER 31032-1237378
593526441 990-01 SUB	CONCERNS OF POLICE SURVIVORS 8827 MARLEE RD NE FLORIDA CHAPTER	JACKSONVILLE	FL	% CHARLES SHINHOLSER ED 32222-1615277
611400210 990-02 SUB	CONCERNS OF POLICE SURVIVORS <del>7450 KY HIGHWAY</del> 606 Woodduck LN KENTUCKY COPS	<del>VIPER</del> Georgetown	KY	<del>41774-8766505</del> Priscilla Walls, Pres 40324
621832530 990-01 SUB	CONCERNS OF POLICE SURVIVORS 3099 DARLEIGH MANOR CV WEST TENNESSEE COPS	GERMANTOWN	TN	% JOHN D GREGORY CPA 38138-8238998
621834926 990-02 SUB	CONCERNS OF POLICE SURVIVORS 2030 EDNA LN MIDDLE AND EAST TENNESSEE COPS	WOODLAWN	TN	% TRINA SCOTT PRES 37191-9311302
631132459 990-02 SUB	CONCERNS OF POLICE SURVIVORS 9248 COLT DR ALABAMA C O P S	SEMMES	AL	<del>% LARAE HEATH SECRETARY</del> 36575-7276480 LeeAnn Thompson, Sec
650332020 990-02 SUB	CONCERNS OF POLICE SURVIVORS 260 W 57TH ST SOUTH FLORIDA COPS	HALEAH	FL	% EMILIO MIYARES TREASURER 33012-2765605
680459342 990-01 SUB	CONCERNS OF POLICE SURVIVORS <del>762 POTERO AVE</del> 1320 Stonewood DR NORTHERN CAL COPS	<del>SAN FRANCISCO</del> Brentwood	CA	<del>% JONI MACDONALD PRES</del> <del>94110-0000000</del> Tammy Monego, Pres 94513
721337416 990-02 SUB	CONCERNS OF POLICE SURVIVORS 2215 PITRE ST LOUISIANA COPS	WESTLAKE	LA	% JAMES COOK PRESIDENT 70669-3207154
721530913 990-02 SUB	CONCERNS OF POLICE SURVIVORS 51 TALLYHO LN ARKANSAS COPS	LITTLE ROCK	AR	% MARY FLO KLEIN PRES 72227-2441513
731616264 990-02 SUB	CONCERNS OF POLICE SURVIVORS <del>3100 HIGHLAND</del> <del>GLENN</del> PO Box 2484 OKLAHOMA COPS	<del>NORMAN</del> Lawton	OK	<del>% JAMES SPEARMAN TREASURER</del> <del>73069-0000000</del> Carol Botts, Pres 63502

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742994207 990-02 SUB CONCERNS OF POLICE SURVIVORS  
~~4635 ELDON RUN~~ 7722 Braun Way SAN ANTONIO TX ~~78247-5520352~~ ~~% LISA BLANDO~~ Gilda Garza, Pres  
 SOUTH TEXAS COPS 78250

752556207 990-02 SUB CONCERNS OF POLICE SURVIVORS  
 PO BOX 182922 ARLINGTON TX 76096-2922223  
 METROPLEX COPS Kristina Montet, Pres

760472346 990-02 SUB CONCERNS OF POLICE SURVIVORS  
 PO BOX 73362 HOUSTON TX 77273-3362622  
 GREATER HOUSTON CHAPTER

760848705 990-02 SUB CONCERNS OF POLICE SURVIVORS  
 58 ROME RD PERKINSTON MS c/o Charlotte Breland, Pres  
 Mississippi COPS 39573-5010584

770522855 990-02 SUB CONCERNS OF POLICE SURVIVORS  
~~4040 W APPLE TREE LN~~ 6054 Neves CT ~~FRESNO~~ CA ~~93720-6200405~~ ~~% LEON ISAGO PRES~~  
 CENTRAL CAL COPS 95301 Michelle Gray, Pres

841271759 990-02 SUB CONCERNS OF POLICE SURVIVORS  
 9004 W 103RD AVE WESTMINSTER CO 80021-3862046  
 COLORADO C O P S

860903179 990-02 SUB CONCERNS OF POLICE SURVIVORS  
 PO BOX 4 MESA AZ 85211-0004045  
 ARIZONA CHAPTER

900336747 990-02 SUB CONCERNS OF POLICE SURVIVORS  
 1630 MANNING AVE STE 212 REEDLEY CA 93654-2385302  
 CENTRAL CALIFORNIA COPS CHAPTER  
 THIS # DOES NOT MATCH ANY OF COPS CHAPTERS

911616445 990-02 SUB CONCERNS OF POLICE SURVIVORS  
 PO BOX 111772 TACOMA WA 98411-1772721  
 WASHINGTON STATE COPS

931121854 990-02 SUB CONCERNS OF POLICE SURVIVORS  
 1037 NE 173RD AVE PORTLAND OR 97230-6432374  
 OREGON CHAPTER

990324419 990-02 SUB CONCERNS OF POLICE SURVIVORS  
 38 ALEA PL PUKALANI HI 96768-8704384  
 HAWAII COPS

SEE NEXT PAGE FOR ADDITIONAL CHAPTERS



593233259 990-02 Concerns Of Police Survivors  
6879 SE 8th Lane  
Central FL COPS

Ocala

FL

34472

c/o Michael Saxe, CD

800200749 990-02 Concerns Of Police Survivors  
PO Box 24375  
Genesee Valley COPS

Rochester

NY

14624

c/o Ellen Guerdat, Pres