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

Date:
12/31/2025
Employer ID number:
41-2703589
Person to contact:
Name: K. Bennion
ID number: 4493754
Telephone: 877-829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
November 10, 2025
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053750001965

VETERANS HOCKEY UNITED INCORPORATED
13308 MIDLAND ROAD NO 91
POWAY, CA 92064

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0038

Notice	CP299
Notice date	February 9, 2026
Employer ID number	41-2703589
To contact us	Phone 877-829-5500

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VETERANS HOCKEY UNITED INCORPORATED
VHU
13308 MIDLAND ROAD NO 91
POWAY CA 92064-7706

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Message about Form 990-N (e-Postcard)

Your organization may be required to file a Form 990-N

Our records show that your organization may be required to file an annual electronic notice (e-Postcard), Form 990-N.

What you must do immediately

If you already filed your organization's annual information return (Form 990, 990-PF, or 990-EZ) or e-Postcard, you don't need to do anything right now. You should continue to file a return or e-Postcard every year.

If you haven't filed your organization's annual information return or e-Postcard, you must file it as soon as possible.

The annual information return or e-Postcard is due by the 15th day of the fifth month after the close of your tax period. For example, if your tax period ends December 31 and you're filing Form 990-N, your due date is May 15.

Who can file the e-Postcard Form 990-N?

- A small tax-exempt organizations (other than a private foundation or political or foreign organizations) whose annual gross receipts are normally $50,000 or less
- A Section 509(a)(3) supporting organization of a religious organization whose gross receipts are normally $5,000 or less

All other supporting organizations generally must file Forms 990 or 990-EZ, even if gross receipts are normally $50,000 or less.

To e-file your organization's e-Postcard:

- Go to www.irs.gov/990N.
- Click on the Form 990-N link.

If we don't hear from you

Revocation for not filing an annual information return or e-Postcard

- If your organization doesn't file an annual return for three consecutive years, it will result in automatic revocation of its tax-exempt status as of the filing date of the third year the return or e-Postcard is due.
- If your organization's tax-exempt status is revoked and you want to have it reinstated, you must file an exemption application and pay the required user fee.
- If your organization had reasonable cause for not meeting its filing requirement, we can consider retroactive reinstatement.

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Next Steps

What you need to file the e-Postcard

You must use your organization's employer identification number, EIN. Don't use another organization's EIN (for example, your parent organization, group ruling holder, or another affiliated organization's EIN) when you file your e-Postcard.

When you're ready to file the e-Postcard, have the following organization information available:

- Legal name
- Any other names the organization uses
- Mailing address
- Website address
- Employer identification number
- Name and address of principal officer
- Annual tax period
- Operating status (Are you still in business?)
- You must also verify that the organization's annual gross receipts are normally $50,000 or less. Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.

Additional information

- Visit www.irs.gov/cp299.
- Find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).
- Keep this notice for your records.