

UNWAVERING SUPPORT



FOR UNCOMMON HEROES®

VETERANS OF FOREIGN WARS AUXILIARY

NATIONAL HEADQUARTERS

Instructions for Reinstatement of Federal Tax-Exempt Status

Dear VFW Auxiliary:

The IRS issues letters revoking the tax-exempt status of numerous organizations, including several VFW Auxiliaries, for failure to file information returns for three consecutive years. In particular, revocations resulted from a failure to file required annual electronic notices, known as the Form 990-N e-Postcard, for three (3) consecutive years. Many smaller organizations were not required to file annual information returns prior to 2007. Every exempt organization must now file a return annually.

If your Auxiliary received a letter from the IRS stating that your tax-exempt status has been revoked, please follow the instructions following this letter to reinstate your Auxiliary's tax-exempt status. If your application is accepted, the IRS will issue a letter reinstating your Auxiliary's tax exemption retroactive to the date of the revocation.

The packet you send to the IRS needs to include:

1. Cover letter to the IRS
2. IRS Form 1024 (Application for Recognition of Exemption under Section 501(a))
3. Attachments to IRS Form 1024
4. IRS Form 8718 with appropriate fee

Please follow the instructions carefully to complete the IRS Form 1024 and attachments. Carefully review the portions of the form already completed and make changes to any responses that are incorrect.

Important Note: This information is provided only as a guide and should you have specific questions related to your VFW Auxiliary, it is recommended that you seek a tax professional for further guidance.

UNWAVERING SUPPORT FOR UNCOMMON HEROES®

Instructions for Reinstatement of VFW Auxiliary Federal Tax Exemption

Please follow these instructions carefully. These instructions will help you complete the IRS Form 1024 and Form 8718 and required attachments. **Do not submit these instructions to the IRS.** Review any already completed responses on Form 1024 for accuracy and make any necessary changes. Complete instructions can be obtained by searching “Form 1024 instructions” at www.irs.gov.

1. **IRS Cover Letter** – Complete the blanks by filling in the date and legal name of the VFW Auxiliary, and the name and signature of the Treasurer submitting the application for federal tax exemption to the IRS.
2. **IRS Form 1024, Top** – Write “Revenue Procedure 2014-11, Streamlined Retroactive Reinstatement” at the top of IRS Form 1024. This is being done, to have tax exempt status reinstated for your organization back to the date the organization lost its tax exempt status.
3. **IRS Form 1024, Part I, Item 1** – Insert the exact legal name of the Auxiliary as it appears on the Auxiliary’s articles of incorporation filed with the state of incorporation if incorporated, or as stated on the VFW Auxiliary Charter if not incorporated. Also insert the Auxiliary’s mailing address and website address, if any.
4. **Part I, Item 2** – Insert the Auxiliary’s 9-digit Employer Identification Number. (If your Auxiliary does not have an EIN number, instructions for **Form SS-4** on the IRS website describes different ways to apply for an EIN. **DO NOT use the EIN of the Post, Department, or other organization.**)
5. **Part I, Item 3** – Insert the Auxiliary’s contact person name and telephone number. Use the current Treasurer as the primary contact.
6. **Part I, Item 5** – Insert the date the Auxiliary was incorporated or chartered.
7. **Part I, Item 7** – If the Auxiliary has previously filed any federal income or exempt organization returns, check “Yes” and provide the details on a separate sheet of paper. If no returns have been filed, check “No.”
8. **Part I, Item 8** – Check “Corporation” if the Auxiliary is incorporated. Check “Association” if the Club is not incorporated. Attach a copy of the Auxiliary’s filed **Articles of Incorporation**, if any. If you cannot locate a copy, contact the Secretary of State of the state of incorporation to order a copy on file. If the Auxiliary is not incorporated, attach an organizational document indicating the Auxiliary’s name and purpose signed by two members and dated, such as the Charter.

Also attach a copy of the Auxiliary’s **Bylaws**. (A copy of the By-Laws can be purchased from the VFW Store website at www.vfwstore.org) Complete the **Bylaws Certification**, and have the Treasurer sign the document, along with either the President or Secretary, and attach it to the front of the Bylaws.

Instructions for Reinstatement of VFW Auxiliary Federal Tax Exemption

9. **Part II, Item 3** – Attach a separate sheet of paper listing all the officers and trustees and their respective titles and mailing addresses. For example, indicate “Jane Clark, President, 1234 First Street, Orlando, Utah 75321.” Indicate any annual compensation for the officers.
10. **Part II, Item 7** – Attach a separate sheet of paper describing the membership qualifications and rights for the Auxiliary and explain any different classes of membership.
11. **Part II, Item 16** – Include a sample copy of newsletters or other printed materials published by the Auxiliary, if any.
12. **Part III** – Complete the statement of revenues and expenses for the current year thus far and the three preceding tax years, along with the balance sheet. The statement of revenues and expenses for the most recent year and the balance sheet should be as of date within 60 days of when the application for exemption is submitted.
13. **Part IV** – Leave Part IV blank.
14. **Schedule K** – Fill out Schedule K as part of the Form 1024. Do not fill out the other schedules (Schedules A, C, D, E, F, G, H, I, or J).
 - a. Schedule K, Line 1 -- Leave all questions in Line 1 blank.
 - b. Schedule K, Line 2a – Check “Yes”.
 - c. Schedule K, Line 2b – Enter total number of members of the local VFW Auxiliary.
 - d. Schedule K, Line 2c – Enter the same number entered in Line 2b.
 - e. Schedule K, Line 2d, Check “Yes”.
 - f. Schedule K, Line 3 -- Leave all questions in Line 3 blank.
15. **IRS Form 8718** – Complete IRS form 8718 by entering the exact legal name of the Auxiliary and the Auxiliary’s 9-digit Employer Identification Number.
16. **Assemble Documents in the Following Order:**
 - a. IRS Form 8718 and \$600.00 check made out United States Treasury.
 - b. Cover letter from Auxiliary to IRS.
 - c. IRS Form 1024 Including Schedule K – **Signed by Treasurer.**
 - d. Articles of Incorporation, or other organizational documents such as copy of Charter.
 - e. Bylaws Certification **Signed by Officer** followed by Bylaws.
 - f. List of Officers.
 - g. Copy of Published Materials.

Instructions for Reinstatement of VFW Auxiliary Federal Tax Exemption

17. **Mailing** – Mail the documents and attachments, along with the \$600 check made out to United States Treasury, via United States Postal Service Certified, Return Receipt, to the address in the IRS cover letter.

18. **IRS Processing** – Within a few months after your package is sent to the IRS, you should receive a notification letter from the IRS indicating your materials have been received and are being reviewed. IRS processing times for applications for tax exemption vary from several months to a year or more. You may be contacted by the IRS if they need additional information to make a determination. Once your Auxiliary's tax exemption has been reinstated, you will receive an IRS determination letter.



VETERANS OF FOREIGN WARS AUXILIARY

Date: _____

Internal Revenue Service
TE/GE Stop 31A Team 105
P.O. Box 12192
Covington, KY 41012-0192

Dear Sir/Madam:

On behalf of the Veterans of Foreign Wars of the United State Auxiliary to _____
Post No. _____, enclosed herewith are the following documents:

1. Form 1024 – Application for Recognition of Exemption;
2. Attachment to Form 1024;
3. Articles of Incorporation, if any, or other organizational document;
4. Constitution and By-laws and Constitution and By-laws Certification;
5. List of Officers and Directors;
6. Description of Membership Qualifications;
7. Statements of Revenue and Expenses; and
8. Form 8718 & Check – User Fee Payable to Internal Revenue Service.

The Veterans of Foreign Wars of the United State Auxiliary to _____ Post No. _____,
failed to file because... *(State the Auxiliary's reasons for failure to file for three (3) consecutive years.)*

Sincerely,

Signature:

Name: _____

Title: Treasurer

Enclosures

User Fee for Exempt Organization Determination Letter Request

▶ **Attach this form to determination letter application.
(Form 8718 is NOT a determination letter application.)**
▶ **Go to www.irs.gov/Form8718 for the latest information.**

For
IRS
Use
Only

Control number _____

Amount paid _____

User fee screener _____

Name of organization _____

Employer Identification Number _____

Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

1 Type of request

Fee

a Application for recognition of exemption under section 501 or under section 521 from organizations (other than pension, profit-sharing, and stock bonus plans described in section 401). Enter the applicable fee amount ▶ \$ _____

b Group exemption letters ▶ \$ _____

Section references are to the Internal Revenue Code, unless otherwise noted.

Instructions

The law requires payment of a user fee with each application for a determination letter. For more information, see Rev. Proc. 2018-5, 2018-1 I.R.B. 233, or latest annual update, available on IRS.gov.

Check only one box on line 1 for the type of application you are submitting. Then, enter the appropriate user fee amount in the space provided.

Caution: The application will not be processed without payment of the proper user fee.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

Where To File

Send the determination letter application and Form 8718 to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Who Should File

Organizations applying for federal income tax exemption, other than filers of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3), or Form 1023-EZ (filed only electronically), should file Form 8718.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from IRS.gov/FormComments. Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File*, above.

**Application for Recognition of Exemption
Under Section 501(a)**

If exempt status is approved,
this application will be open
for public inspection.

► Go to www.irs.gov/Form1024 for instructions and the latest information.

Read the instructions for each Part carefully. **A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.

Complete the Procedural Checklist that follows the form.

Part I. Identification of Applicant Must be completed by all applicants; also complete appropriate schedule. Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a Section 501(c)(2)—Title holding corporations (Schedule A)
- b Reserved for future use
- c Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C)
- d Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C)
- e Section 501(c)(7)—Social clubs (Schedule D)
- f Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E)
- g Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F)
- h Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E)
- i Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G)
- j Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H)
- k Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I)
- l Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J)
- m Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K)
- n Section 501(c)(25)—Title holding corporations or trusts (Schedule A)

1a Full name of organization (as shown in organizing document)		2 Employer identification number (EIN) (if none, see Specific Instructions)
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed ()
1c Address (number and street)	Room/Suite	
1d City, town or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I.		
1e Web site address	4 Month the annual accounting period ends	5 Date incorporated or formed

6 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? **Yes** **No**
If "Yes," attach an explanation.

7 Has the organization filed Federal income tax returns or exempt organization information returns? **Yes** **No**
If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

8 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a Corporation— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
- b Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

**PLEASE
SIGN
HERE**

(Signature) (Type or print name and title or authority of signer) (Date)

Part II. Activities and Operational Information (Must be completed by all applicants)

- 1** Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: **(a)** a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; **(b)** when the activity was or will be initiated; and **(c)** where and by whom the activity will be conducted.

-
- 2** List the organization's present and future sources of financial support, beginning with the largest source first.

Part II. Activities and Operational Information *(continued)*

3 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation

4 If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

5 If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (for example, financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

6 If the organization has capital stock issued and outstanding, state: **(1)** class or classes of the stock; **(2)** number and par value of the shares; **(3)** consideration for which they were issued; and **(4)** if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.

7 State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

8 Explain how your organization's assets will be distributed on dissolution.

Part II. Activities and Operational Information *(continued)*

9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? **Yes** **No**
 If "Yes," state the full details, including: **(1)** amounts or value; **(2)** source of funds or property distributed or to be distributed; and **(3)** basis of, and authority for, distribution or planned distribution.

10 Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? **Yes** **No**
 If "Yes," state in detail the amount received and the character of the services performed or to be performed.

11 Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? **Yes** **No**
 If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.

12 Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? **Yes** **No**
 If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.

13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? **Yes** **No**
 If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.

14 Does the organization now lease or does it plan to lease any property? **Yes** **No**
 If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)

15 Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any federal, state, or local public office or to an office in a political organization? **Yes** **No**
 If "Yes," explain in detail and list the amounts spent or to be spent in each case.

16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? **Yes** **No**
 If "Yes," attach a recent copy of each.

Part III. Financial Data (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. **If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.**

A. Statement of Revenue and Expenses

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From To	(b) _____	(c) _____	(d) _____	
1 Gross dues and assessments of members					
2 Gross contributions, gifts, etc.					
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule)					
6 Investment income (see instructions)					
7 Other revenue (attach schedule)					
8 Total revenue (add lines 1 through 7)					
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes					
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages					
15 Interest					
16 Occupancy					
17 Depreciation and depletion					
18 Other expenses (attach schedule)					
19 Total expenses (add lines 9 through 18)					
20 Excess of revenue over expenses (line 8 minus line 19)					

B. Balance Sheet (at the end of the period shown)

		Current Tax Year as of _____	
Assets			
1 Cash		1	
2 Accounts receivable, net		2	
3 Inventories		3	
4 Bonds and notes receivable (attach schedule)		4	
5 Corporate stocks (attach schedule)		5	
6 Mortgage loans (attach schedule)		6	
7 Other investments (attach schedule)		7	
8 Depreciable and depletable assets (attach schedule)		8	
9 Land		9	
10 Other assets (attach schedule)		10	
11 Total assets		11	
Liabilities			
12 Accounts payable		12	
13 Contributions, gifts, grants, etc., payable		13	
14 Mortgages and notes payable (attach schedule)		14	
15 Other liabilities (attach schedule)		15	
16 Total liabilities		16	
Fund Balances or Net Assets			
17 Total fund balances or net assets		17	
18 Total liabilities and fund balances or net assets (add line 16 and line 17)		18	

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation

Part IV. Notice Requirements (Sections 501(c)(9) and 501(c)(17) Organizations Only)

1 Section 501(c)(9) and 501(c)(17) organizations:

Are you filing Form 1024 within 15 months from the end of the month in which the organization was created or formed as required by section 505(c)? **Yes** **No**

If "Yes," skip the rest of this part.

If "No," answer question 2.

2 If you answer "No" to question 1, are you filing Form 1024 within 27 months from the end of the month in which the organization was created or formed? **Yes** **No**

If "Yes," your organization qualifies under Regulations section 301.9100-2 for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 3 and 4.

If "No," answer question 3.

3 If you answer "No" to question 2, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3? **Yes** **No**

If "Yes," give the reasons for not filing this application within the 27-month period described in question 2. See **Specific Instructions**, Part IV, Line 3, before completing this item. Do not answer question 4.

If "No," answer question 4.

4 If you answer "No" to question 3, your organization's qualification as a section 501(c)(9) or 501(c)(17) organization can be recognized only from the date this application is filed. Therefore, does the organization want us to consider its application as a request for recognition of exemption as a section 501(c)(9) or 501(c)(17) organization from the date the application is received and not retroactively to the date the organization was created or formed? **Yes** **No**

Schedule A Organizations described in section 501(c)(2) or 501(c)(25) (Title-holding corporations or trusts)

1 State the complete name, address, and EIN of each organization for which title to property is held and the number and type of the applicant organization's stock held by each organization.

2 If the annual excess of revenue over expenses has not been or will not be turned over to the organization for which title to property is held, state the purpose for which the excess is or will be retained by the title holding organization.

3 In the case of a corporation described in section 501(c)(2), state the purpose of the organization for which title to property is held (as shown in its governing instrument) and the Code sections under which it is classified as exempt from tax. If the organization has received a determination or ruling letter recognizing it as exempt from taxation, please attach a copy of the letter.

4 In the case of a corporation or trust described in section 501(c)(25), state the basis whereby each shareholder is described in section 501(c)(25)(C). For each organization described that has received a determination or ruling letter recognizing that organization as exempt from taxation, please attach a copy of the letter.

5 With respect to the activities of the organization.

a Is any rent received attributable to personal property leased with real property? **Yes** **No**

If "Yes," what percentage of the total rent, as reported on the financial statements in Part III, is attributable to personal property?

b Will the organization receive income which is incidentally derived from the holding of real property, such as income from operation of a parking lot or from vending machines? **Yes** **No**

If "Yes," what percentage of the organization's gross income, as reported on the financial statements in Part III, is incidentally derived from the holding of real property?

c Will the organization receive income other than rent from real property or personal property leased with real property or income which is incidentally derived from the holding of real property? **Yes** **No**

If "Yes," describe the source of the income.

Instructions

Line 1.—Provide the requested information on each organization for which the applicant organization holds title to property. Also indicate the number and types of shares of the applicant organization's stock that are held by each.

Line 2.—For purposes of this question, "excess of revenue over expenses" is all of the organization's income for a particular tax year less operating expenses.

Line 3.—Give the exempt purpose of each organization that is the basis for its exempt status and the Internal Revenue Code section that

describes the organization (as shown in its IRS determination letter).

Line 4.—Indicate if the shareholder is one of the following.

- 1.** A qualified pension, profit-sharing, or stock bonus plan that meets the requirements of the Code;
- 2.** A government plan;
- 3.** An organization described in section 501(c)(3); or
- 4.** An organization described in section 501(c)(25).

This page left blank intentionally.

Schedule C **Organizations described in section 501(c)(5) (Labor, agricultural, including fishermen's organizations, or horticultural organizations) or section 501(c)(6) (business leagues, chambers of commerce, etc.)**

1 Describe any services the organization performs for members or others. (If the description of the services is contained in Part II of the application, enter the page and item number here.)

2 Fishermen's organizations only.—What kinds of aquatic resources (not including mineral) are cultivated or harvested by those eligible for membership in the organization?

3 Labor organizations only.—Is the organization organized under the terms of a collective bargaining agreement? . . . **Yes** **No**

If "Yes," attach a copy of the latest agreement.

This page left blank intentionally.

Schedule D Organizations described in section 501(c)(7) (Social clubs)

1 Has the organization entered or does it plan to enter into any contract or agreement for the management or operation of its property and/or activities, such as restaurants, pro shops, lodges, etc.? **Yes** **No**
If "Yes," attach a copy of the contract or agreement. If one has not yet been drawn up, please explain the organization's plans.

2 Does the organization seek or plan to seek public patronage of its facilities or activities by advertisement or otherwise? . **Yes** **No**
If "Yes," attach sample copies of the advertisements or other requests.
If the organization plans to seek public patronage, please explain the plans.

3a Are nonmembers, other than guests of members, permitted or will they be permitted to use the club facilities or participate in or attend any functions or activities conducted by the organization? **Yes** **No**
If "Yes," describe the functions or activities in which there has been or will be nonmember participation or admittance. (Submit a copy of the house rules, if any.)

b State the amount of nonmember income included in Part III of the application, lines 3 and 4, column (a)	_____
c Enter the percent of gross receipts from nonmembers for the use of club facilities	_____ %
d Enter the percent of gross receipts received from investment income and nonmember use of the club's facilities	_____ %

4a Does the organization's charter, bylaws, other governing instrument, or any written policy statement of the organization contain any provision that provides for discrimination against any person on the basis of race, color, or religion? **Yes** **No**

b If "Yes," state whether or not its provision will be kept.

c If the organization has such a provision that will be repealed, deleted, or otherwise stricken from its requirements, state when this will be done _____

d If the organization formerly had such a requirement and it no longer applies, give the date it ceased to apply _____

e If the organization restricts its membership to members of a particular religion, check here and attach the explanation specified in the instructions

See reverse side for instructions

Instructions

Line 1.— Answer “Yes,” if any of the organization’s property or activities will be managed by another organization or company.

Lines 3b, c, and d.— Enter the figures for the current year. On an attached schedule, furnish the same information for each of the prior tax years for which you completed Part III of the application.

Line 4e.— If the organization restricts its membership to members of a particular religion, the organization must be:

- 1.** An auxiliary of a fraternal beneficiary society that:
 - a.** Is described in section 501(c)(8) and exempt from tax under section 501(a), and
 - b.** Limits its membership to members of a particular religion; or
- 2.** A club that, in good faith, limits its membership to the members of a particular religion in order to further the teachings or principles of that religion and not to exclude individuals of a particular race or color.

If you checked **4e**, your explanation must show how the organization meets one of these two requirements.

Schedule E Organizations described in section 501(c)(8) or 501(c)(10) (Fraternal societies, orders, or associations)

1 Is the organization a college fraternity or sorority, or chapter of a college fraternity or sorority? **Yes** **No**
 If "Yes," read the instructions for Line 1, below, before completing this schedule.

2 Does or will your organization operate under the lodge system? **Yes** **No**
 If "No," does or will it operate for the exclusive benefit of the members of an organization operating under the lodge system? **Yes** **No**

3 Is the organization a subordinate or local lodge, etc.? **Yes** **No**
 If "Yes," attach a certificate signed by the secretary of the parent organization, under the seal of the organization, certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.

4 Is the organization a parent or grand lodge? **Yes** **No**
 If "Yes," attach a schedule for each subordinate lodge in active operation showing: (a) its name and address; (b) the number of members in it; and (c) how often it holds periodic meetings.

Instructions

Line 1.—To the extent that they qualify for exemption from federal income tax, college fraternities and sororities generally qualify as organizations described in section 501(c)(7). Therefore, if the organization is a college fraternity or sorority, refer to the discussion of section 501(c)(7) organizations in Pub. 557. If section 501(c)(7) appears to apply to your organization, complete Schedule D instead of this schedule.

Line 2.—Operating under the lodge system means carrying on activities under a form of organization that is composed of local branches, chartered by a parent organization, largely self-governing, and called lodges, chapters, or the like.

Schedule F Organizations described in section 501(c)(9) (Voluntary employees' beneficiary associations)

1 Describe the benefits available to members. Include copies of any plan documents that describe such benefits and the terms and conditions of eligibility for each benefit.

2 Are any employees or classes of employees entitled to benefits to which other employees or classes of employees are not entitled? Yes No
If "Yes," explain.

3 Give the following information for each plan as of the last day of the most recent plan year and enter that date here. If there is more than one plan, attach a separate schedule

	/ /
	(mo.) (day) (yr.)
a Total number of persons covered by the plan who are highly compensated individuals (See instructions below.)	
b Number of other employees covered by the plan	
c Number of employees not covered by the plan	
d Total number employed*	

* Should equal the total of **a**, **b**, and **c**—if not, explain any difference. Describe the eligibility requirements that prevent those employees not covered by the plan from participating.

4 State the number of persons, if any, other than employees and their dependents (for example, the proprietor of a business whose employees are members of the association) who are entitled to receive benefits ▶

Instructions

Line 3a.—A "highly compensated individual" is one who:

(a) Owned 5% or more of the employer at any time during the current year or the preceding year,

(b) Received more than \$80,000 (adjusted for inflation) in compensation from the employer for the preceding year, and

(c) Was among the top 20% of employees by compensation for the preceding year. However, the employer can choose not to have **(c)** apply.

Schedule G Organizations described in section 501(c)(12) (Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations)

- 1** Attach a schedule in columnar form for each tax year for which the organization is claiming exempt status. On each schedule:
 - a** Show the total gross income received from members or shareholders.
 - b** List, by source, the total amounts of gross income received from other sources.

- 2** If the organization is claiming exemption as a local benevolent insurance association, state:
 - a** The counties from which members are accepted or will be accepted.

- b** Whether stipulated premiums are or will be charged in advance, or whether losses are or will be paid solely through assessments.

- 3** If the organization is claiming exemption as a "like organization," explain how it is similar to a mutual ditch or irrigation company, or a mutual or cooperative telephone company.

- 4** Are the rights and interests of members in the organization's annual savings determined in proportion to their business with it? **Yes** **No**
 If "Yes," does the organization keep the records necessary to determine at any time each member's rights and interests in such savings, including assets acquired with the savings? **Yes** **No**

- 5** If the organization is a mutual or cooperative telephone company and has contracts with other systems for long-distance telephone services, attach copies of the contracts.

Instructions

Mutual or cooperative electric or telephone companies should show income received from qualified pole rentals separately. Mutual or cooperative telephone companies should also show separately the gross amount of income received from nonmember telephone companies for

performing services that involve their members and the gross amount of income received from the sale of display advertising in a directory furnished to their members.

Do not net amounts due or paid to other sources against amounts due or received from those sources.

Schedule H Organizations described in section 501(c)(13) (Cemeteries, crematoria, and like corporations)

1 Attach the following documents.

- a** Complete copy of sales contracts or other documents, including any "debt" certificates, involved in acquiring cemetery or crematorium property.
- b** Complete copy of any contract your organization has that designates an agent to sell its cemetery lots.
- c** A copy of the appraisal (obtained from a disinterested and qualified party) of the cemetery property as of the date acquired.

2 Does your organization have, or does it plan to have, a perpetual care fund? **Yes** **No**

If "Yes," attach a copy of the fund agreement and explain the nature of the fund (cash, securities, unsold land, etc.).

3 If your organization is claiming exemption as a perpetual care fund for an organization described in section 501(c)(13), has the cemetery organization, for which funds are held, established exemption under that section? **Yes** **No**

If "No," explain.

Schedule I Organizations described in section 501(c)(15) (Small insurance companies or associations)

1 Is the organization a member of a controlled group of corporations as defined in section 831(b)(2)(B)(ii)? (Disregard section 1563(b)(2)(B) in determining whether the organization is a member of a controlled group.) **Yes** **No**

If "Yes," include on lines 2 through 5 the total amount received by the organization and all other members of the controlled group.

If "No," include on lines 2 through 5 only the amounts that relate to the applicant organization.

	(a) Current Year	3 Prior Tax Years		
	From _____	(b)	(c)	(d)
	To _____	-----	-----	-----
2 Direct written premiums				
3 Reinsurance assumed				
4 Reinsurance ceded				
5 Net written premiums ((line 2 plus line 3) minus line 4)				
6 If you entered an amount on line 3 or line 4, attach a copy of the reinsurance agreements the organization has entered into.				

Instructions

Line 1.—Answer "Yes," if the organization would be considered a member of a controlled group of corporations if it were not exempt from tax under section 501(a). In applying section 1563(a), use a "more than 50%" stock ownership test to determine whether the applicant or any other corporation is a member of a controlled group.

Line 2.—In addition to other direct written premiums, include on line 2 the full amount of any prepaid or advance premium in the year the prepayment is received. For example, if a \$5,000 premium for a 3-year policy was received in the current year, include the full \$5,000 amount in the Current Year column.

Schedule J Organizations described in section 501(c)(17) (Trusts providing for the payment of supplemental unemployment compensation benefits)

1 If benefits are provided for individual proprietors, partners, or self-employed persons under the plan, explain in detail.

2 If the plan provides other benefits in addition to the supplemental unemployment compensation benefits, explain in detail and state whether the other benefits are subordinate to the unemployment benefits.

3 Give the following information as of the last day of the most recent plan year and enter that date here _____
a Total number of employees covered by the plan who are shareholders, officers, self-employed persons, or highly compensated (See Schedule F instructions for line 3a.) _____
b Number of other employees covered by the plan _____
c Number of employees not covered by the plan _____
d Total number employed* _____
* Should equal the total of a, b, and c—if not, explain the difference. Describe the eligibility requirements that prevent those employees not covered by the plan from participating.

4 At any time after December 31, 1959, did any of the following persons engage in any of the transactions listed below with the trust: the creator of the trust or a contributor to the trust; a brother or sister (whole or half blood), a spouse, an ancestor, or a lineal descendant of such a creator or contributor; or a corporation controlled directly or indirectly by such a creator or contributor?

Note: If you know that the organization will be, or is considering being, a party to any of the transactions (or activities) listed below, check the "Planned" box. Give a detailed explanation of any "Yes" or "Planned" answer in the space below.

- a Borrow any part of the trust's income or corpus? Yes No Planned
- b Receive any compensation for personal services? Yes No Planned
- c Obtain any part of the trust's services? Yes No Planned
- d Purchase any securities or other properties from the trust? Yes No Planned
- e Sell any securities or other property to the trust? Yes No Planned
- f Receive any of the trust's income or corpus in any other transaction? Yes No Planned

5 Attach a copy of the Supplemental Unemployment Benefit Plan and related agreements.

Schedule K Organizations described in section 501(c)(19)—A post or organization of past or present members of the Armed Forces of the United States, auxiliary units or societies for such a post or organization, and trusts or foundations formed for the benefit of such posts or organizations.

1 To be completed by a post or organization of past or present members of the Armed Forces of the United States.

- a Total membership of the post or organization _____
- b Number of members who are present or former members of the U.S. Armed Forces _____
- c Number of members who are cadets (include students in college or university ROTC programs or at armed services academies only), or spouses, widows, or widowers of cadets or past or present members of the U.S. Armed Forces _____

d Does the organization have a membership category other than the ones set out above? Yes No

If "Yes," please explain in full. Enter number of members in this category _____

e If you wish to apply for a determination that contributions to your organization are deductible by donors, enter the number of members from line 1b who are war veterans, as defined below _____

A war veteran is a person who served in the Armed Forces of the United States during the following periods of war:
April 21, 1898, through July 4, 1902; April 6, 1917, through November 11, 1918; December 7, 1941, through December 31, 1946; June 27, 1950, through January 31, 1955; August 5, 1964, through May 7, 1975; and August 2, 1990, through a future date to be set by law or Presidential Proclamation.

2 To be completed by an auxiliary unit or society of a post or organization of past or present members of the Armed Forces of the United States.

a Is the organization affiliated with and organized according to the bylaws and regulations formulated by such an exempt post or organization? Yes No

If "Yes," submit a copy of such bylaws or regulations.

b How many members does your organization have? _____

c How many are themselves past or present members of the Armed Forces of the United States, or are their spouses, or persons related to them within two degrees of blood relationship? (Grandparents, brothers, sisters, and grandchildren are the most distant relationships allowable.) _____

d Are all of the members themselves members of a post or organization, past or present members of the Armed Forces of the United States, spouses of members of such a post or organization, or related to members of such a post or organization within two degrees of blood relationship? Yes No

3 To be completed by a trust or foundation organized for the benefit of an exempt post or organization of past or present members of the Armed Forces of the United States.

a Will the corpus or income be used solely for the funding of such an exempt organization (including necessary related expenses)? Yes No

If "No," please explain.

b If the trust or foundation is formed for charitable purposes, does the organizational document contain a proper dissolution provision as described in section 1.501(c)(3)-1(b)(4) of the Income Tax Regulations? Yes No

UNWAVERING SUPPORT



FOR UNCOMMON HEROES™

VETERANS OF FOREIGN WARS AUXILIARY

Charter and By-laws Certification

THE UNDERSIGNED hereby confirms that attached hereto is a true and correct copy of the Charter and By-laws, as of the date hereof.

Signature

Signature

Name

Name

Treasurer

Title

Title

Date

Date



VETERANS OF FOREIGN WARS AUXILIARY

The VFW Auxiliary previously applied for and received tax-exempt status under Section 501(c)(19) of the Internal Revenue Code. The status was revoked for failure to file Form 990-N for three consecutive years.

