

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

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

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 on page 6 of the instructions.**

**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, page 7)
- b  Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c  Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d  Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e  Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f  Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g  Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h  Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i  Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j  Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k  Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l  Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- 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, page 19)
- n  Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

<b>1a</b> Full name of organization (as shown in organizing document)	<b>2</b> Employer identification number (EIN) (if none, see <b>Specific Instructions</b> on page 2)  : :			
<b>1b</b> c/o Name (if applicable)	<b>3</b> Name and telephone number of person to be contacted if additional information is needed  (       )			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>1c</b> Address (number and street)</td> <td style="width: 50%;">Room/Suite</td> </tr> </table>	<b>1c</b> Address (number and street)	Room/Suite		
<b>1c</b> Address (number and street)	Room/Suite			
<b>1d</b> City, town or post office, state, and ZIP + 4 If you have a foreign address, see <b>Specific Instructions</b> for Part I, page 2.				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><b>1e</b> Web site address</td> <td style="width: 33%;"><b>4</b> Month the annual accounting period ends</td> <td style="width: 33%;"><b>5</b> Date incorporated or formed</td> </tr> </table>	<b>1e</b> Web site address	<b>4</b> Month the annual accounting period ends	<b>5</b> Date incorporated or formed	
<b>1e</b> Web site address	<b>4</b> Month the annual accounting period ends	<b>5</b> 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**

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

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

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- 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.

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- 2** List the organization's present and future sources of financial support, beginning with the largest source first.
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**Part II. Activities and Operational Information** (continued)

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

<b>a</b> Names, addresses, and titles of officers, directors, trustees, etc.	<b>b</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 (e.g., 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 page 3 of the instructions)					
7 Other revenue (attach schedule). . . . .					
8 Total revenue (add lines 1 through 7) . . . . .					
<b>Expenses</b>					
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 .....
<b>Assets</b>		
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	<b>Total assets</b> . . . . .	11
<b>Liabilities</b>		
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	<b>Total liabilities</b> . . . . .	16
<b>Fund Balances or Net Assets</b>		
17	Total fund balances or net assets . . . . .	17
18	<b>Total liabilities and fund balances or net assets</b> (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. ▶

**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; and August 5, 1964, through May 7, 1975.

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



# User Fee for Exempt Organization Determination Letter Request

▶ **Attach this form to determination letter application.  
 (Form 8718 is NOT a determination letter application.)**

1 Name of organization	2 Employer Identification Number
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**Caution:** Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

**3 Type of request** **Fee**

- a  Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
  - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ **\$150**
- Note:** If you checked box 3a, you must complete the Certification below.

### Certification

I certify that the annual gross receipts of \_\_\_\_\_  
name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

- b  Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or
  - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . ▶ **\$500**
- c  Group exemption letters . . . . . ▶ **\$500**

## Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2003-8, 2003-1, I.R.B. 236, or latest annual update.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

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 192  
 Covington, KY 41012-0192

If you are using express mail or a delivery service, send the application and Form 8718 to:

Internal Revenue Service  
 201 West Rivercenter Blvd.  
 Attn: Extracting Stop 312  
 Covington, KY 41011

**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 Code 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 comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send this form to this address. Instead, see **Where To File** above.

Attach Check or Money Order Here









**Angry Skipper Association, Inc.**  
**Balance Sheet**  
As of July 20, 2005

	<u>Jul 20, 05</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Checking	1,966.50
Checking - Burke	<u>3,365.80</u>
<b>Total Checking/Savings</b>	5,332.30
<b>Other Current Assets</b>	
Deposits	<u>500.00</u>
<b>Total Other Current Assets</b>	500.00
<b>Total Current Assets</b>	<u>5,832.30</u>
<b>TOTAL ASSETS</b>	<b><u>5,832.30</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	<u>1,423.60</u>
<b>Total Accounts Payable</b>	1,423.60
<b>Total Current Liabilities</b>	<u>1,423.60</u>
<b>Total Liabilities</b>	1,423.60
<b>Equity</b>	
Opening Bal Equity	3,316.97
Retained Earnings	695.90
Net Income	<u>395.83</u>
<b>Total Equity</b>	<u>4,408.70</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>5,832.30</u></b>

## Angry Skipper Association, Inc.

## Profit &amp; Loss

January 1 through July 20, 2005

	<u>Jan 1 - Jul 20, 05</u>
Ordinary Income/Expense	
Income	
Banquet, Golf & other	12,332.50
Donations	600.00
Fund raising - Auction, Tickets	2,007.00
Miscellaneous Income	0.00
Shirts, Hats & Patches	4,779.00
	<hr/>
Total Income	19,718.50
Expense	
Banquet, Golf	10,317.70
Hospitality Room	1,468.50
Housing Assistance	1,134.65
Legal	818.00
Office Supplies	746.42
Postage and Delivery	222.00
Printing and Reproduction	737.47
Shirts, Hats & Patches-reunion	3,877.93
	<hr/>
Total Expense	19,322.67
	<hr/>
Net Ordinary Income	395.83
	<hr/>
Net Income	<u><u>395.83</u></u>

**Angry Skipper Association, Inc.**  
**Profit & Loss**  
**January through December 2004**

	<u>Jan - Dec 04</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Banquet, Golf & other	11,390.00
Donations	1,510.00
Fund raising - Auction, Tickets	705.00
Shirts, Hats & Patches	5,452.00
<b>Total Income</b>	<u>19,057.00</u>
<b>Expense</b>	
Bank Service Charges	150.00
Banquet, Golf	14,992.40
Contributions	356.78
Door prizes & Misc.	1,070.00
Hospitality Room	158.50
Postage and Delivery	296.00
Printing and Reproduction	447.63
Shirts, Hats & Patches-reunion	4,893.00
<b>Total Expense</b>	<u>22,364.31</u>
<b>Net Ordinary Income</b>	<u>-3,307.31</u>
<b>Net Income</b>	<u><u>-3,307.31</u></u>

EIN: 74-3148829

**Angry Skipper Association**  
Comparative Income & Expense Statement (accrual basis)

	<u>2003</u>	<u>2004</u>	<u>2005</u>
<u>Ordinary Income/Expense</u>			
Income			
Banquet, Golf & other activities	\$ 8,822	\$ 11,390	\$ 12,333
Donations	4,563	1,510	600
Fund Raising (auctions Tickets)	1,605	705	2,007
Shirts, Hats, Patches	4,462	5,452	4,779
Misc	-	-	-
Total Income	<u>19,452</u>	<u>19,057</u>	<u>19,719</u>
Expenses:			
Bank Service Charges	\$ -	\$ 150	\$ -
Banquet, Golf & other activities	8,489	14,992	10,318
Shirts, Hats & Patches	5,445	4,893	3,878
Contributions	-	357	-
Door prizes & Misc.	850	1,070	-
Photographer	150	-	-
Hospitality Room	-	159	1,469
Housing Assistance to Members	-	-	1,135
Newsletter; printing & postage	451	744	680
Office Supplies	-	-	746
Roster Copies	-	-	280
Coins	-	-	-
Funds to Widows	-	-	-
Returned Checks	64	-	-
Legal & Corporate	-	-	818
Misc	-	-	-
Total Expense	<u>\$ 15,449</u>	<u>\$ 22,364</u>	<u>\$ 19,323</u>
Net Income/ (Loss)	<u>\$ 4,003</u>	<u>\$ (3,307)</u>	<u>\$ 396</u>
	<i>Chicago</i>	<i>San Diego</i>	<i>Vegas</i>