

District Director  
Internal Revenue Service

Date: OCT 22 1974

In reply refer to:



**COPY**

▷ National Auto Auction Association, Inc.  
316 Symes Building  
Denver, Colorado 80202

Form Number: 990  
Periods Ended: 1972

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

- There is no change.
- You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,  
District Director

Person to contact: Bobby Ward  
Telephone Number: (512) 397-5716

District Director

**Internal Revenue Service**

Date: JUN 14 1971 | In reply refer to:  
E:EX:1002:BW:vr

**COPY**

▷ National Auto Auction Association, Inc.  
% Norman F. Early, Secretary-Treasurer  
1650 Colorado National Bldg.  
950 Seventeenth St.  
Denver, Colorado 80202

Date of Exemption: December 31, 1967  
Internal Revenue Code Section: 501(c)(9)

Gentlemen:

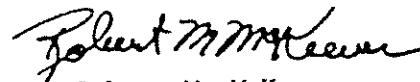
Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



Robert M. McKeever  
District Director

<u>Item Changed</u>	<u>From</u>	<u>To</u>
By-Laws		

District Director

Date: OCT 18 1979

COPY

▷ National Auto Auction Association, Inc.  
1650 Colorado National Building  
Denver, CO 80202

Date of Exemption: December 19, 1967  
Internal Revenue Code Section: 501(c)(6)

Gentlemen:

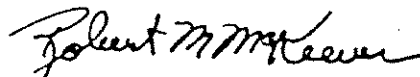
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Thank you for your cooperation.

Sincerely yours,



Robert M. McKeever  
District Director

Item Changed

From

To

Amendment to By-Laws

*copy to Runic  
1/2/80*

300 E. 8th St., Austin, Tex. 78701

Letter 976 (DO) (7-77)

*POE 7/95*



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR  
DENVER, COLORADO 80202

DEC 19 1967

COPY

IN REPLY REFER TO  
Form L-179

A:R:DJH:gb  
DEN:EO:67-209

National Auto Auction Association, Inc.  
316 Symes Building  
Denver, Colorado 80202

I. R. CODE	1954
SECTION 501(c) ( 6 )	
ADDRESS INQUIRIES AND FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Denver, Colorado	
ACCOUNTING PERIOD ENDING	
December 31, 1967	

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above. Any changes in operations from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. You are required to file an information return, Form 990, annually on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

You are liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes); and for the tax imposed under the Federal Unemployment Tax Act if you have four or more individuals in your employ.

Any questions concerning excise, employment or other Federal taxes should be submitted to this office.

This is a determination letter.

Sincerely yours,

*Arthur A. Kennedy*  
Arthur A. Kennedy  
District Director