

EXEMPTION APPLICATION

COPIES

(To be made only by a principal officer of the organization claiming exemption)

To be filed in duplicate with the District Director for your District.

For the use of organizations applying for exemption under section 501 (a) of the Internal Revenue Code which are described in the following subsections: (Check the applicable subsection.)

- Section 501 (c) (4)—Civic leagues or social welfare organizations (including posts, councils, etc., of veterans' organizations).
- Section 501 (c) (4)—Local associations of employees.
- Section 501 (c) (5)—Labor, agricultural, or horticultural organizations.
- Section 501 (c) (6)—Business leagues, chambers of commerce, etc.
- Section 501 (c) (8)—Fraternal beneficiary societies, etc.

EVERY ORGANIZATION THAT CLAIMS TO BE EXEMPT MUST FURNISH THE INFORMATION AND DATA SPECIFIED IN DUPLICATE. IF ANY ORGANIZATION FAILS TO SUBMIT THE INFORMATION AND DATA REQUIRED, THIS APPLICATION WILL NOT BE CONSIDERED ON ITS MERITS AND WILL BE RETURNED.

1a. FULL NAME OF ORGANIZATION
National Auto Auction Association, Inc.

b. EMPLOYER IDENTIFICATION NUMBER
84-6045987

2. COMPLETE ADDRESS (Number, street, city or town, State and Postal ZIP code)
316 Symes Building, Denver, Colorado 80202

3. DATE SUBMITTED
Sept. 29, 1967

4a. IS THE ORGANIZATION INCORPORATED?
 Yes No

b. IF "YES," IN WHICH STATE AND UNDER WHICH LAW (GENERAL CORPORATION, NOT FOR PROFIT, MEMBERSHIP, EDUCATIONAL, ELEEMOSYNARY, ETC.)? CITE STATUTORY PROVISIONS.
Colorado - Not for Profit

c. IF NOT INCORPORATED, WHAT IS FORM OF ORGANIZATION?

d. DATE INCORPORATED OR ORGANIZED
Jan. 6, 1965

e. MONTH AND DAY ON WHICH THE ANNUAL ACCOUNTING PERIOD ENDS
Dec. 31

5a. HAS ORGANIZATION FILED FEDERAL INCOME TAX RETURN(S)?
Form 990 Yes No

b. IF "YES," FORM NUMBER OF RETURN FILED AND INTERNAL REVENUE DISTRICT WHERE FILED.
Denver, Colo.

c. YEAR(S) FILED
1965 & 1966

6a. ARE YOU THE OUTGROWTH OR CONTINUATION OF ANY FORM OF PREDECESSOR(S)?	Yes	No	
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	If "Yes," attach a statement indicating the name of your predecessor(s), the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which the transfer of assets, if any, was effected.
b. IS CAPITAL STOCK ISSUED AND OUTSTANDING?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If "Yes," attach a statement indicating (1) class or classes of such stock, (2) the number and par value of the shares, (3) the consideration for which issued, and (4) whether any dividends have been paid or whether your certificate of organization authorizes such payment on any class of such stock.
c. HAVE YOU MADE OR DO YOU PLAN TO MAKE ANY DISTRIBUTION OF YOUR PROPERTY OR SURPLUS TO SHAREHOLDERS OR MEMBERS?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If "Yes," attach a statement containing 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.
d. DOES ANY PART OR WILL ANY PART OF YOUR RECEIPTS REPRESENT PAYMENT FOR SERVICES OF ANY CHARACTER RENDERED OR TO BE RENDERED?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If "Yes," attach a statement explaining in detail.
e. HAVE YOU MADE OR DO YOU PLAN TO MAKE ANY PAYMENTS TO MEMBERS OR SHAREHOLDERS FOR SERVICES RENDERED OR TO BE RENDERED?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If "Yes," attach a statement furnishing a detailed explanation of the amount so paid or to be paid and the character of the services rendered or to be rendered.
f. DOES ANY PART OR DO YOU PLAN TO HAVE ANY PART OF YOUR NET INCOME INURE TO THE BENEFIT OF ANY PRIVATE SHAREHOLDER OR INDIVIDUAL?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If "Yes," attach a statement explaining in detail.
g. DO YOU PAY OR DO YOU PLAN TO PAY SICK OR DEATH BENEFITS, OR PENSIONS OR ANNUITIES TO YOUR MEMBERS?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If "Yes," attach a statement explaining the rules for eligibility.

7. YOU MUST SUBMIT COPIES OF ALL ADMINISTRATIVE OPINIONS AND SUBMIT CITATIONS OF ALL JUDICIAL DECISIONS AS WELL AS COPIES OF APPLICATIONS OR REQUESTS FOR SUCH OPINIONS AND DECISIONS (IF ANY) RELATING TO THE FOLLOWING QUESTIONS:

8a. HAVE YOU EVER RECEIVED OR REQUESTED ANY EXEMPT OR SPECIAL STATUS UNDER THE LAW OF THE STATE OF YOUR INCORPORATION OR OPERATION, SUCH AS INCOME OR PROPERTY TAX EXEMPTION?	Yes	No	8b. ARE YOU UNDER THE SUPERVISORY JURISDICTION OF ANY STATE, COUNTY, OR CITY REGULATORY BODY, SUCH AS THE SOCIAL WELFARE AGENCY, BOARD OF REGENTS, ETC., OR HAS SUCH STATUS EVER BEEN REQUESTED?	Yes	No
	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	<input checked="" type="checkbox"/>
c. HAS ANY COURT (INCLUDING A COURT OF PROBATE, SUCROGATE'S COURT, ETC.) EVER DECLARED THAT YOU WERE ORGANIZED AND OPERATED FOR CHARITABLE, ETC., PURPOSES?	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input checked="" type="checkbox"/>

8. IF YOU ARE CLAIMING EXEMPTION AS AN ORGANIZATION DESCRIBED IN SECTION 501 (c) (4) AS A LOCAL ASSOCIATION OF EMPLOYEES, ATTACH A STATEMENT GIVING NAMES AND ADDRESSES OF EMPLOYERS WHOSE EMPLOYEES ARE ELIGIBLE FOR MEMBERSHIP IN THE ASSOCIATION. IF EMPLOYEES OF MORE THAN ONE PLANT OR OFFICE OF THE SAME EMPLOYER ARE ELIGIBLE FOR MEMBERSHIP, GIVE THE ADDRESS OF EACH SUCH PLANT OR OFFICE.

9. IF YOU ARE CLAIMING EXEMPTION AS AN ORGANIZATION DESCRIBED IN SECTION 501 (c) (6), DO YOU PERFORM OR DO YOU PLAN TO PERFORM PARTICULAR SERVICES FOR MEMBERS, SHAREHOLDERS, OR OTHERS, SUCH AS FURNISHING CREDIT REPORTS, COLLECTING ACCOUNTS, INSPECTING PRODUCTS, CONDUCTING ADVERTISING, PURCHASING MERCHANDISE, OR OTHER SIMILAR UNDERTAKINGS? Yes No
IF "YES," ATTACH A STATEMENT IN DETAIL, INCLUDING INCOME REALIZED AND EXPENSES INCURRED, REGARDING SUCH ACTIVITIES. IF ENGAGED IN ADVERTISING, ATTACH SPECIMEN COPIES OF MATERIAL.

10a. IF YOU ARE CLAIMING EXEMPTION AS A FRATERNAL BENEFICIARY SOCIETY, ETC., AS DESCRIBED IN SECTION (c) (8), STATE WHETHER THE ORGANIZATION OPERATES OR PLANS TO OPERATE UNDER THE LODGE SYSTEM OR FOR THE EXCLUSIVE BENEFIT OF THE MEMBERS OF AN ORGANIZATION SO OPERATING. (Operating under the lodge system means carrying on activities under a form of organization that comprises local branches, chartered by a parent organization and largely self-governing, called lodges, chapters, or the like.)

- b. IN THE CASE OF A SUBORDINATE OR LOCAL LODGE, ETC., ATTACH A CERTIFICATE SIGNED BY THE SECRETARY OF THE PARENT ORGANIZATION, UNDER THE SEAL OF THAT ORGANIZATION, CERTIFYING THAT THE SUBORDINATE LODGE IS A DULY CONSTITUTED BODY OPERATING UNDER THE JURISDICTION OF THE PARENT BODY.
- c. IN THE CASE OF A PARENT OR GRAND LODGE, ATTACH A STATEMENT SHOWING (1) THE NUMBER OF SUBORDINATE LODGES IN ACTIVE OPERATION, AND (2) WHETHER PERIODICAL MEETINGS ARE ACTUALLY HELD.
- d. ATTACH A STATEMENT DESCRIBING THE TYPES OF BENEFITS (LIFE, SICK, ACCIDENT, OR OTHER BENEFITS) PAID OR TO BE PAID MEMBERS.

II. YOU MUST ATTACH COPIES IN DUPLICATE OF THE FOLLOWING:

- a. If incorporated, a copy of your articles of incorporation, or if not incorporated, a copy of your constitution, articles of association, declaration of trust, or other document setting forth your aims and purposes. (Conformed copies must be furnished of the original document, all amendments thereto, and any changes presently proposed.)
- b. A copy of your bylaws or other similar code of regulations. (Conformed copies must be furnished of the original document, all amendments thereto, and any changes presently proposed.)
- c. A complete statement of assets and liabilities as of the end of each annual accounting period of operation (or as of the date of the filing of this application, if you were in existence for less than a year).
- d. A statement of receipts and expenditures for each annual accounting period of operation (or for the period for which you were in existence, if less than a year). This statement should set forth clearly the sources and purposes of receipts and expenditures. These items should include but are not limited to:
 - (1) Where funds have been loaned or borrowed, the reason for the transaction, the security given, and interest required.
 - (2) The extent to which the receipts or income is derived from nonmembers through ticket sales, facilities furnished, or other income producing activities.
 - (3) Where applicant is a party to a lease, the other party being an officer, member, shareholder, or employee of the applicant or its predecessor, the amount received or paid for the lease, reasons for the transaction, and a statement as to the fair market value of the property and how that value was determined.
- e. A brief statement which states the specific purposes for which the organization was formed. (Do not quote from or make reference to the articles of incorporation or bylaws for this purpose.)
- f. A statement explaining in detail each fund-raising activity and each business enterprise you have engaged in or plan to engage in, accompanied by copies of all agreements, if any, with other parties for the conduct of each fund-raising activity or business enterprise.
- g. A statement which describes in detail the nature of your activities, activities which you sponsor, and proposed activities.
- h. A statement which explains fully any specific activities that the organization has engaged in or sponsored and which have been discontinued. (Give dates of commencement and termination and the reasons for discontinuance.)
- i. A statement which describes the purposes, other than in payment for services rendered or supplies furnished, for which the organization's funds are expended or will be expended.
- j. A copy of each lease, if any, in which you are the lessee or lessor of property (real, personal, gas, oil, or mineral) or in which you own an interest under such lease, together with copies of all agreements with other parties for development of the property.
- k. A statement which clearly indicates what State statutes or court decisions govern the distribution of assets upon dissolution. (This statement may be omitted if the organization's charter, certificate, or other instrument of organization makes provision for such distribution.)
- l. A statement which clearly indicates what qualifications are necessary for membership in the organization. (This statement may be omitted if the charter, certificate, or other instrument of organization so provides.)

INSTRUCTIONS

A. FILING OF APPLICATION

The completed application, together with all information and data required, should be filed in duplicate with your District Director of Internal Revenue. As soon as practicable after the information and data are received, the organization will be advised of the Commissioner's determination and of the annual returns which will be required to be filed.

B. ATTACHMENTS

Every attachment should show the name and address of the organization, the date, an identifiable heading, and that it is an attachment to Form 1024.

In addition to the documents and statements listed which must be filed, any additional information citing court decisions, rulings, opinions, etc., should be filed for purposes of expediting processing of the application.

C. POWER OF ATTORNEY

If the organization expects to be represented in person or by correspondence by an agent or an attorney, a power of attorney specifically authorizing the agent or attorney to represent the organization must be filed.

D. CLAIM FOR EXEMPTION

A mere claim or contention by an organization that it is exempt from income tax under section 501 (a) of the Internal Revenue Code will not relieve the organization from filing income tax returns and paying the tax.

E. REQUESTS FOR WITHHOLDING OF INFORMATION

Any information which is submitted in the application or in support of it and which is determined by the Commissioner to relate to any trade secret, patent, process, style of work, or apparatus, may upon request be withheld from public inspection if the Commissioner determines that the disclosure of such information would adversely affect the organization. Such requests must (1) clearly identify the material to be withheld (the document, page, paragraph, and line), (2) include the reasons for the organization's position that the information is of the type which may be withheld from public inspection, and (3) be filed with the documents in which the material to be withheld is contained.

F. EMPLOYER IDENTIFICATION NUMBER

Enter your employer identification number on line 1 b. If you have no identification number, you must obtain one before filing this exemption application. To obtain one, file Form SS-4, Application for Employer Identification Number, with your District Director of Internal Revenue.

DECLARATION

Under penalties of perjury, I declare that I have examined this application, including accompanying statements, and to the best of my knowledge and belief it is true, correct, and complete.

Sept. 29, 1967
Date

Norman F. Early
Signature of officer

Secretary-Treasurer
Title