



Streamlined Business Licensing

## Application Instructions

**Jurisdiction:** Federal

**License:** 501(c)(6) Exemption

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

**Attached is your license application, prepared by LicenseLogix. Please review, and if everything is correct, complete the instructions below:**

e

- Page 1: Laura must sign and date where highlighted.
- Page 5, Part III: Complete Financial Data for the current year and for each of the 3 years immediately preceding the current year (make copies of this page as needed).
- Page 8: Laura must sign where highlighted.



MAIL the original, signed documents and any attachments to:  
LICENSELOGIX, 150 GRAND STREET, 4<sup>TH</sup> FL, WHITE PLAINS, NY 10601



Email signed documents and any attachments to sdesai@licenselogix,  
or fax them to (212) 672-1105.

Form **1024**  
(Rev. September 1998)  
Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0057

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) Minnesota Chapter of the National Association of Residential Property Managers, Inc.		<b>2</b> Employer identification number (EIN) (if none, see <b>Specific Instructions</b> on page 2) 80 : 0675169
<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 Gail Phillips  ( 800 ) 782-3452
<b>1c</b> Address (number and street) 1800 Wooddale Drive	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. Woodbury, MN		
<b>1e</b> Web site address http://minnesota.narpm.org	<b>4</b> Month the annual accounting period ends December	<b>5</b> Date incorporated or formed

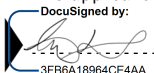
- 6** Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code?  Yes  No  
If "Yes," attach an explanation.
- 7** Has the organization filed Federal income tax returns or exempt organization information returns? . . . . .  Yes  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**

DocuSigned by:  


(Signature)

Curt Fluegel, Chapter President

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

11/26/2014

(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.

brings to gether professional  
members to provide education. Members will be able to excahnge ideas regarding  
residential real estate. Members  
will also be educated on legislative intiatives but no lobbying will take place.  
The chapter will hold membership

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

Dues, Affilliate Fees,  
Sponsorship

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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
Curt Fluegel, 2706 Gannon Road, St. Paul, MN 55116, Chapter President \$0	
David Holt, 1714 East Hennepin Avenue, Minneapolis, MN 55414, Chapter President-Elect \$0	
Deborah Newell, 4490 Erin Drive, Eagan, MN 55122, Chapter Leader/Regional VP \$0	
Laura Sheehan, 1800 Wooddale Drive, #100, Woodbury, MN 55125, Chapter Treasurer \$0	
Kathy Boyes, 1800 Wooddale Drive, #100, Woodbury, MN 55125, Chapter Secretary \$0	
Lynn Sedlack, 1800 Wooddale Drive, #100, Woodbury, MN 55125, Chapter Leader \$0	

**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.

N/A

**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).

National Association provides grants to local chapters and also incentives to help in collecting dues

**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.

A

**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.

Professional Members are entitled to vote and hold elective office. They must be a member of the National organization. No other member has a vote or can hold elective office. Support Staff is the administrative staff for the Professional Members. Affiliate Members are individuals or businesses that support the residential property management industry.

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

Upon dissolution of the corporation, the assets thereof shall, after all liabilities and obligation of the corporation have been paid, or adequate provision made therefor, be dedicated to an appropriate public agency to be used for purposes similar to those for which the corporation was created or, in the event that such dedication is refused acceptance, distributed to any association or associations organized for purposes similar to those above, all in accordance with any further provisions of the bylaws of the corporation.

**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 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.)
1. Establishing a permanent trade association in the residential property management industry in Minnesota
  2. Promoting a standard of business ethics, professionalism and fair practices among its members
  3. Establishing and promoting education of its member
  4. Providing and promoting an exchange of ideas regarding residential property management
  5. Educating and promoting legislative initiative in Minnesota

**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?

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**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.

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Form **8718**  
(Rev. January 2010)  
Department of the Treasury  
Internal Revenue Service

# User Fee for Exempt Organization Determination Letter Request

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

For  
IRS  
Use  
Only

OMB No. 1545-1798  
Control number \_\_\_\_\_  
Amount paid \_\_\_\_\_  
User fee screener \_\_\_\_\_

1 Name of organization  
Charlotte Regional Chapter of the National Association of Residential Property Managers, Inc.

2 Employer Identification Number  
0626952

**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 ▶ \$400

**Note.** If you checked box 3a, you must complete the *Certification* below.

#### Certification

I certify that the annual gross receipts of Minnesota Regional Chapter of the National Association of Residential Property Managers, Inc. 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.

DocuSigned by:  
  
Signature ▶ 3FB6A18964CE4AA

Title ▶ Chapter President

- 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 . ▶ \$850
- c  Group exemption letters . . . . . ▶ \$3,000

## 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. 2009-8; 2009-1 I.R.B. 229, 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 12192  
Covington, KY 41012-0192

## Who Should File

Organizations applying for federal income tax exemption, other than Form 1023 filers. Organizations submitting Form 1023 should refer to the instructions in that application package.

**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 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 Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File* above.

