

United States Postal Service
**Application to Mail
 at Nonprofit Standard Mail Rates**

Section A—Application (Please read section B on page 2 before completion.)

Part 1 (For completion by applicant)

- All information entered below must be legible so that our records will show the correct information about your organization.
- The complete name of the organization must be shown in item 1. The name shown must agree with the name that appears on all documents submitted to support this application.
- A complete address representing a physical location for the organization must be shown in item 2. If you receive mail through a post office box, show your street address first and then the box number.
- The applicant named in item 5 must be the individual submitting the application for the organization and must be an officer of the organization. Printers and mailing agents may not sign for the organization.
- No additional organization categories may be added in item 6. To be eligible for the Nonprofit Standard Mail rates, the organization must qualify as one of the types listed.
- The applicant must sign the application in item 12.
- The date shown in item 14 must be the date that the application is submitted to the post office.

No application fee is required. All information must be complete and typewritten or printed legibly.

1. Complete Name of Organization (If voting registration official, include title)	
2. Street Address of Organization (Include apartment or suite number)	
3. City, State, ZIP+4 Code	
4. Telephone (Include area code)	5. Name of Applicant (Must represent applying organization)
6. Type of Organization (Check only one)	
<input type="checkbox"/> (01) Religious <input type="checkbox"/> (03) Scientific <input type="checkbox"/> (05) Agriculture/ <input type="checkbox"/> (07) Veterans' <input type="checkbox"/> (09) Qualified political committee <input type="checkbox"/> (02) Educational <input type="checkbox"/> (04) Philanthropic <input type="checkbox"/> (06) Labor <input type="checkbox"/> (08) Fraternal <input type="checkbox"/> (10) Voting registration official (Go to item 9)	
7. Is this a for-profit organization or does any of the net income inure to the benefit of any private stockholder or individual?	8. Is this organization exempt from federal income tax? (If 'Yes,' attach a copy of the exemption issued by the Internal Revenue Service (IRS) that shows the section of the IRS code under which the organization is exempt.)
<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Has this organization previously mailed at the Nonprofit Standard Mail rates? (If 'Yes,' list the post offices where mailings were most recently deposited at these rates.)	Is an application for exempt status pending with the IRS? (If 'Yes,' attach a copy of the application to this Form 3624.)
<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Has the IRS denied or revoked the organization's federal tax exempt status? (If 'Yes,' attach a copy of the IRS ruling to this Form 3624.)
	<input type="checkbox"/> Yes <input type="checkbox"/> No
	10. Has your organization had Nonprofit Standard Mail rate mailing privileges denied or revoked? (If 'Yes,' list the post office (city and state) where the application was denied or authorization was revoked.)
	<input type="checkbox"/> Yes <input type="checkbox"/> No
11. Post office (not a station or branch) where authorization requested and bulk mailings will be made (City, state, ZIP Code)	

I certify that the statements made by me are true and complete. I understand that anyone who furnishes false or misleading information on this form or who omits material information requested on the form may be subject to criminal sanctions (including fines and imprisonment) and/or civil sanctions (including multiple damages and civil penalties). I further understand that, if this application is approved, a postage refund

for the difference between the regular Standard Mail (A) and Nonprofit Standard Mail rates may be made for only mailings entered at regular Standard Mail (A) rates at the post office identified above while this application is pending, provided that the conditions set forth in Domestic Mail Manual E670.5.0 and E670.9.0 are met.

12. Signature of Applicant	13. Title	14. Date
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Part 2 (For completion by postmaster at originating office when application filed)

1. Signature of Postmaster (Or designated representative)	2. Date Application Filed With Post Office (Round stamp)
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Section B—General Information

Organization Eligibility

The Nonprofit Standard Mail rates may be granted only to:

1. The eight categories (01 through 08) of nonprofit organizations specified on page 1 in section A, item 6.
2. Qualified political committees (category 09), including the national and state committees of political parties as well as certain named congressional committees.
3. Voting registration officials (category 10), including local, state, and District of Columbia voting registration officials. These organizations are defined in *Domestic Mail Manual (DMM) E670*, available for review at any post office.

To qualify, a nonprofit organization must be both **organized** and **operated** for a **primary** purpose that is consistent with one of the types of organizations in DMM E670. Organizations that **incidentally** engage in qualifying activities do not qualify for the Nonprofit Standard Mail rates.

Not all nonprofit organizations are eligible for the Nonprofit Standard Mail rates. DMM E670 lists certain organizations (such as business leagues, chambers of commerce, civic improvement associations, social and hobby clubs, governmental bodies, and others) that, although nonprofit, do not qualify for the Nonprofit Standard Mail rates.

Application Procedures

1. Only organizations may apply. Individuals may not apply (except voting registration officials).
 2. Only the **one** category in item 6 that best describes the **primary purpose** of the organization may be checked.
 3. The application must be **signed** by someone in authority in the organization, such as the president or treasurer. It must not be signed by a printer or mailing agent.
 4. The completed Form 3624 must be submitted to the post office where bulk mailings will be deposited. If the application is approved, the authorization will apply only at that post office.
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Supporting Documentation

The documents listed in 1 and 2 below must be submitted with the completed applications for nonprofit organizations. The documents listed in 3 must be submitted for qualified political committees and, in 4, for voting registration officials.

1. Evidence that the organization is **nonprofit** and that none of its net income inures to the benefit of any private stockholder or individual. Acceptable evidence includes:
 - An Internal Revenue Service (IRS) letter of exemption from payment of federal income tax.
 - If an IRS exemption letter is not available, a complete financial statement from an independent auditor (such as a certified public accountant) substantiating that the organization is nonprofit. A statement from a member of the organization is not sufficient.
 2. Documents describing the organization's **primary purpose**, such as:
 - Organizing instruments that state the purpose for which the group is organized, such as the constitution, articles of incorporation, articles of association, or trust indenture. The organizing instrument, including all amendments to the original, should bear the seal, certification, or signature of the Secretary of State or other appropriate state official. If one or more of these documents are not sealed, certified, or signed by state officials, an officer or other person authorized to sign for the applicant should submit a written declaration certifying that the documents are complete and accurate copies of the originals.
 - Materials showing how the organization actually **operated** during the previous 6 to 12 months and how it will operate in the future. Bulletins, financial statements, membership forms, publications produced by the organization, minutes of meetings, or a list of its activities may be used.
 3. For qualified political committees (category 09), organizational or other documents substantiating that the applicant is the state or national committee of the political party.
 4. For voting registration officials (category 10), a copy of the statute, ordinance, or other authority establishing responsibility for voter registration.
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Mail Eligibility

An organization authorized to mail at the Nonprofit Standard Mail rates may mail only **its own matter** at those rates. It may not delegate or lend the use of its Nonprofit Standard Mail authorization to any other person or organization. Cooperative mailings may be made at the Nonprofit Standard Mail rates **only** if **each** of the cooperating organizations is individually authorized to mail at those rates at the office where mailings are deposited.

DMM E670 discusses the specific restrictions against the mailing of certain advertising materials and products.

Postal Service Checklist for Form 3624, Application to Mail at Nonprofit Standard Mail Rates

Name of Organization _____

The organization above provided the following evidence of eligibility for Nonprofit Standard Mail rates.

1. Nonprofit Status (*Check one*)

- IRS letter of exemption from payment of federal income tax
- Financial statement prepared by an independent auditor substantiating organization's nonprofit status (statement must include balance sheets, notes, etc.)

2. Organization (*One complete copy; check one*)

- Articles of Incorporation Constitution Charter Articles of Association
- Other (*Explain*): _____

3. Operation (*Several samples of each; check types of information included with application*)

- Bulletins Brochures Financial statements Listing of activities for past 6 to 12 months
- Membership applications Minutes of meetings Newsletters
- Other (*Explain*): _____

The name on all the documentation presented as evidence must match the name on the application. If they do not match, please explain.

I certify that the applicant has completed all the items on the application and that each item is legible.

Signature of Postmaster (*Or designated representative*) _____

Date _____

Telephone (*Include area code*) _____

Post Office (*City, state, ZIP Code*) _____

Date Application Returned to Organization for Correction _____

Date Application and Documentation Sent to Nonprofit Service Center _____

Application for Nonprofit Standard Mail Rates at Additional Mailing Office

Part 1 (For completion by applicant)

- Any organization currently authorized to mail at the Nonprofit Standard Mail rates at one post office may obtain authorization to mail at those rates at an additional mailing office (described in *Domestic Mail Manual* (DMM) E670.8.0). Additional authorizations will be granted only to the organization holding the original authorization. A national organization may not obtain an additional mailing office authorization for mailings of its independent chapters.
- The organization name in item 1 must match the name of the authorized organization exactly. The applicant named in item 3 must be an official of the organization completing this form (not an agent).
- File a separate application for each post office (not a station or a branch) for which your organization wants additional authorizations.
- Attach a letter with this application showing the following:
 - An official letterhead.
 - Signature of an organization official.
 - Statement of request for authorization to mail at the Nonprofit Standard Mail rates at an additional mailing office.
- Submit the completed application to the postmaster at the post office where additional authorization is requested (item 8).

No application fee is required. Please be sure all information is complete. Please type or print legibly.

1. Complete Name of Organization	6. Post office where original Nonprofit Standard Mail authorization granted and on which this application is based (<i>City, state, ZIP Code</i>)
2. Street Address of Organization (<i>Number, street, apartment or suite number, city, state, and ZIP+4</i>)	7. Authorization number for original authorization, if known (<i>shown in upper right corner of your original office of mailing authorization letter</i>)
3. Name of Applicant (<i>Must represent applying organization</i>)	8. Post office (not a station or branch) where additional authorization is requested and bulk mailings will be made (<i>City, state, ZIP Code</i>)
4. Telephone Number (<i>Include area code</i>) ()	9. Estimated date of first mailing at additional mailing office
5. Is this organization exempt from federal income tax? If 'Yes,' indicate section of Internal Revenue Service (IRS) code under which it is exempt. <input type="checkbox"/> No <input type="checkbox"/> Yes 501(c) _____ Other _____	10. Name, address, contact person, and area code/telephone number of printer or agent who will present mailings to additional mailing office

I certify that the statements made by me are true and complete. I understand that anyone who furnishes false or misleading information on this form or who omits material information requested on the form may be subject to criminal sanctions (including fines and imprisonment) and/or civil sanctions (including multiple damages and civil penalties).

I further understand that, if this application is approved, a postage refund for the difference between the regular Standard Mail (A) and Nonprofit Standard Mail rates may be made for only those regular Standard Mail (A) mailings entered at the post office identified above while this application is pending, provided that the conditions set forth in Domestic Mail Manual E670.5.0 and E670.9.0 are met.

11. Signature of Applicant	12. Title	13. Date
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Part 2 (For completion by postmaster at additional office when application filed)

<ul style="list-style-type: none"> ■ Be sure that the applicant has completed items 1 to 13 in part 1 and has attached the required letter. ■ If the original office of mailing authorization number is known and is shown in item 7, the postmaster should request authorization by calling the Nonprofit Service Center at one of the following numbers: <table style="width: 100%; border: none;"> <tr> <td style="padding: 2px;">Southwest and Western Areas</td> <td style="text-align: right; padding: 2px;">(901) 576-2059</td> </tr> <tr> <td style="padding: 2px;">Southeast, Mid-Atlantic, and Allegheny Areas</td> <td style="text-align: right; padding: 2px;">(901) 576-2060</td> </tr> <tr> <td style="padding: 2px;">Midwest and Great Lakes Areas</td> <td style="text-align: right; padding: 2px;">(901) 576-2061</td> </tr> <tr> <td style="padding: 2px;">Northeast, New York Metro, and Pacific Areas</td> <td style="text-align: right; padding: 2px;">(901) 576-2062</td> </tr> </table> ■ Retain applications approved by telephone at the post office. A copy of the authorization letter sent to the applicant will be sent to the postmaster. ■ Send applications not processed by telephone to: NONPROFIT SERVICE CENTER PO BOX 3623 MEMPHIS TN 38173-0623 	Southwest and Western Areas	(901) 576-2059	Southeast, Mid-Atlantic, and Allegheny Areas	(901) 576-2060	Midwest and Great Lakes Areas	(901) 576-2061	Northeast, New York Metro, and Pacific Areas	(901) 576-2062	<p>1. <input type="checkbox"/> Check here if authorized by telephone and enter the additional mailing office authorization number issued by the Nonprofit Service Center.</p> <p>2. Signature of Postmaster (<i>Or designated representative</i>)</p> <p>3. Date Application Filed With Post Office (<i>Round stamp</i>)</p>
Southwest and Western Areas	(901) 576-2059								
Southeast, Mid-Atlantic, and Allegheny Areas	(901) 576-2060								
Midwest and Great Lakes Areas	(901) 576-2061								
Northeast, New York Metro, and Pacific Areas	(901) 576-2062								

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

JUN 29 1971

In reply refer to:
Form M-3442
TMS:EO:R



Supreme Lodge of the World, Loyal
Order of Moose
c/o George A. Pelton, Comptroller
Mooseheart, Illinois 60539
EIN 361408120 DO 36

Gentlemen:

Date of original group exemption letter: May 29, 1940

Based on the information supplied, we rule that the new subordinates you recently submitted for addition to your group exemption roster are exempt from Federal income tax under section 501(c)(8) of the Internal Revenue Code. This ruling supplements your original group exemption letter.

Each subordinate is required to file Form 990, Return of Organization Exempt From Income Tax, if its annual gross receipts are normally more than \$5,000. If filing is required, and if you do not include the subordinates in a group return, each must file the Form 990 by the 15th day of the fifth month after the end of its annual accounting period.

The new subordinates are not required to file a Form 1120 income tax return. However, if they are subject to tax on unrelated business income under section 511 of the Code, they must file Form 990-T.

The new subordinates are liable for social security taxes under the Federal Insurance Contributions Act and, if they employ four or more individuals, for the tax under the Federal Unemployment Tax Act.

Individuals may deduct contributions to your new subordinates, as provided in section 170 of the Code, if the contributions are for the charitable purposes specified in section 170(c)(4) of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of the new subordinates are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code if they are for the charitable purposes specified in sections 2055(a)(3), 2106(a)(2)(A)(iii), and 2522(a)(3) of the Code.