

EXEMPTION AFFIDAVIT

FOR USE OF ORGANIZATIONS IN CLAIMING EXEMPTION FROM FEDERAL INCOME TAX UNDER SECTION 101 (1), (3), (7), or (8)
OF THE INTERNAL REVENUE CODE AND THE CORRESPONDING PROVISIONS OF PRIOR REVENUE ACTS
(To be made only by a principal officer of the organization claiming exemption)

(Indicate by check under which subsection exemption is claimed)

- 1. Section 101(1). Labor, Agricultural, or Horticultural Organizations.
- 2. Section 101(3). Fraternal Beneficiary Societies, etc.
- 3. Section 101(7). Business Leagues, Chambers of Commerce, etc.
- 4. Section 101(8). Civic Leagues or Social Welfare Organizations.
- 5. Section 101(8) . Local Associations of Employees.

STATE OF TENNESSEE
COUNTY OF KNOX

Robert C. Matthews _____ deposits and says that he is the
(Name of person making affidavit)

Secretary-Treasurer (National) _____ of the
(Title of applicant—as president, secretary, etc.)

TAU BETA PI ASSOCIATION _____ located at
(Full name of organization)

(Nat'l Hdqrs.) University of Tennessee, Knoxville, Tennessee.
(Complete address, including street and number—post-office box, etc.)

and that the following answers and statements, including all statements-attached hereto, are complete and true to the best of his knowledge and belief

1. Is the organization incorporated? No. If so, under the laws of what State? _____
(Yes or no) (Name of State)

When? _____. If not incorporated, state the manner of organization and the date thereof
(Date of incorporation)

Founded by Edward H. Williams, Jr., at Lehigh University, May-June 1885

2. Is the organization the outgrowth or continuation of any form of predecessor? No If so, state the name of such predecessor and the period during which it was in existence _____

3. Has the organization filed Federal income tax returns? No If so, for what year or years? _____
(Yes or no)

4. State briefly the specific purposes for which the organization was formed: (Do not quote from, or make reference to, the articles of incorporation or bylaws for this purpose.)

To mark by membership those who have achieved high scholastic standing and have exhibited exemplary character as undergraduates in engineering, or who, as alumni are distinguished in the field of engineering, and to foster a spirit of liberal culture in the engineering colleges of America.

5. State all sources from which income is derived Membership initiation charges; subscriptions to quarterly magazine, THE BENT; fines against chapters for transgression of rules; interest on bank accounts, investments, and loans to student members; miscellaneous small donations.

6. Specify the purposes for which funds are expended Publishing, printing and mailing THE BENT and the COUNCIL BULLETIN (a quarterly news letter, distributed free to all student members and faculty advisors; purchase of badges and certificates of membership; fellowships given for graduate study in engineering; salaries of administrative officers and clerical help; travel expense of officials; supplies and services. (See Page 4.)

7. Is capital stock issued and outstanding? No. If so, state (a) the class or classes of such stock, (b) the number and par value of such shares, (c) the consideration for which issued, and (d) whether or not any dividends or interest has been or may be paid on any class of such stock. _____

8. Has any distribution of any kind of corporate property ever been made to shareholders? No. If so, attach a separate statement containing full details of the date, amount, form of, and reason for such distribution.
(Yes or no)

9. Does any part of the net income inure to the benefit of any private shareholder or individual? No.
(Yes or no)

10. What specific activities is the organization presently engaged in? (Explain in detail.) Publishing above periodicals; through the various chapters, electing and initiating new members. Furnishing badges and membership certificates. Supplying society rings for members and special badges for women relatives of members.

11. If exemption is claimed under section 101(7), state whether the organization performs particular services for members, shareholders, or others, such as making credit investigations, furnishing credit reports, collecting accounts, inspecting products, or other similar undertakings? ----- If so, attach a separate statement containing full details regarding such activities.
(Yes or no)

12. (a) what are the qualifications necessary to membership in the organization? Male student in a regular engineering college course where a chapter of the Association is located whose scholastic record places him in the highest one-fifth of his class, or a professional engineer who might have been eligible as a student; or has done outstanding work in engineering.

(b) If exemption is claimed under section 101(8) as a local association of employees, give below 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 _____

13. If exemption is claimed under section 101(3) as a fraternal beneficiary society, etc., state whether the organization operates 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)

Tau Beta Pi does so operate, 78 Chapters having been established.

(a) 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.

(b) 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 periodic meetings are actually held. (handwritten – *Attached.*)

14. Attach to this affidavit a classified statement of the receipts and expenditures of the organization during the last complete year of operation and a complete statement of the assets and liabilities as of the end of that year; a copy of the articles of incorporation, if incorporated, or if not incorporated, a copy of the articles of association, constitution, or other document setting forth the aims and purposes of the organization; and a copy of the bylaws, or other similar code of regulations. (handwritten – *Const.*)

(If the space provided for the insertion of information or data under any of the above questions is inadequate for the purposes, additional sheets may be used which should be properly identified and securely attached hereto.)

A mere claim or contention by an organization that it is exempt from income tax under section 101 of the Internal Revenue Code and the corresponding provisions of prior revenue acts will not relieve the organization from filing income tax returns and paying the tax. Unless the Commissioner has determined that an organization is exempt, it must prepare and file a complete income tax return for each taxable year of its existence. Accordingly, every organization that claims to be exempt should furnish the information and data specified herein, together with any other facts deemed material to the question, with the least possible delay, in order that the Commissioner can determine whether or not it is exempt. As soon as practicable after the information and data are received, the organization will be advised of the Commissioner's determination, and, if it is held to be exempt, no further returns of income will be required.

(R. C. Matthews)

(Signature of Officer making affidavit)

Subscribed and sworn to before me this 11th day of December, 1944.

[NOTARY'S SEAL]

(signature of officer administering oath)

(Title)

(This affidavit may be executed without cost before any Internal Revenue officer authorized to administer oaths.)

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Add, Item 6. The society publishes at intervals of several years a Catalog of members. This is sold to members at less than cost or given as premiums on certain subscription offers with the official magazine.