

Application for Recognition of Exemption Under Section 501(a)

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)

1a Full name of organization (as shown in organizing document) NORWEIGAN ELKHOUND ASSOCIATION OF AMERICA, INC.		2 Employer identification number (EIN) (if none, see Specific Instructions on page 2) 36-3258987
1b c/o Name (if applicable) TOM SLATTERY		3 Name and telephone number of person to be contacted if additional information is needed EDMUND R SLEDZIK 703-471-7584
1c Address (number and street) Room/Suite 4490 NEAL AVENUE S.		
1d City, town or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 2. AFTON MN 55001-9501		
1e Web site address NEAA.NET	4 Month the annual accounting period ends JUNE	5 Date incorporated or formed 02/09/1977

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 ▶

_____ **MARY NEW TREASURER** _____ 5/25/05
 (Signature) (Type or print name and title or authority of signer) (Date)

For Paperwork Reduction Act Notice, see page 5 of the instructions.

Part II. Activities and Operational Information (Must be completed by all applicants)

- 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.

THE CLUB IS A MEMBER CLUB OF THE AMERICAN KENNEL CLUB. IT PROVIDES INFORMATION AND HELP TO PERSONS WITHIN THE UNITED STATES CONCERNING NORWEGIAN ELKHOUNDS. IT HAS BREEDER REFERRAL, HEALTH AND EDUCATIONAL SEMINARS, AND IT HOLDS AKC DOG SHOWS. IT HELPS WITH RESCUE BY HANDLING FUNDS FOR THIS PURPOSE.

WE ARE ACTIVE IN THE COUNTRY IN THE FOLLOWING WAYS:

1. RESCUE
2. BI- ANNUAL NATIONAL SPECIALITY
3. BI-ANNUAL AGILITY SHOW
4. ANNUAL OBEDIENCE
5. EDUCATION THROUGH ITS NEWSLETTER
6. EDUCATION OF MEMBERS AND JUDGES AT NATIONAL EVENTS
7. REFERRAL SERVICES FOR NEW NORWEGIAN ELKHOUND OWNERS
8. TEACHING MEMBERS AND PUBLIC ABOUT RESPONSIBLE DOG OWNERSHIP AT ANNUAL EVENTS
9. HEALTH TESTING AT OUR NATIONAL
10. WE HOLD CLINICS FOR EYE CHECKS, THYROID SCREENING, DNA COLLECTION
11. SOME OF OUR MEMBERS ARE INVOLVED WITH THERAPY DOGS, THEY VISIT NURSING HOMES, RETIREMENT HOMES, AND THEY PARTICIPATE WITH THEIR DOGS AT EVENTS FOR THE ELDERLY.
12. WE MAKE ANNUAL CONTRIBUTIONS TO CANINE HEALTH FOR THE BENEFIT OF NORWEGIAN ELKHOUNDS.

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

MEMBERSHIP DUES

NATIONAL SPECIALTY SHOW

PERSONS INTERESTED IN NORWEGIAN ELKHOUNDS

Part II. Activities and Operational Information (continued)

3 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
TOM SLATTERY, PERSIDENT 4490 NEAL AVE S. AFTON MN 55001-9501	0
ANDREA SCHOKKER, VICE PRES. 30 TLD CIRCLE PORT MATILDA PA 16870	0
YAYOI KUSHIDA, RECORDING SEC., 9230 SHADOW BROOK PL GRANITE BAY CA 95746	0
KAREN ELVIN, CORRES. SEC., 14465 ST. CROIX TAIN N. MARINE ON ST CROIS MN 55047	0
MARY NEW, TREASURER, PO 3646 GLYNDON MD 21071	0
SHERRY FALK, AKC DELEGATE, 40 BAY AVE HUNTINGTON NY 11743	0
MARGUERITE BURSON 6905 POCA MONTOYA DR GRANITE BAY CA 95746	0
JOYCE SMITH, 41 WILLOWCREST DR WINDSOR CT 06095	0
VICKY ZUMWALT 19136 W MELVIN ST BUCKEYE AZ 85326	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). N/A

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.

N/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.

SEE ARTICLE I SECTION I MEMBERSHIP: THERE ARE 3 TYPES OF MEMBERSHIP: 1) INDIVIDUAL WITH VOTING POWERS AND ABILITY TO HOLD OFFICE 2) LOCAL SPECIALTY CLUBS WITH 1 VOTE PER CLUB AND 3) HONORARY MEMBERS WITH NO VOTING POWER OR DUES.

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

SEE ARTICLE VII: AFTER PSYMENT OF ANY DEBTS, THE PROPERTY AND ASSETS WILL BE GIVEN TO A CHARITIBLE ORGANIZATION FOR THE BENEFIT OF DOGS BY THE BOARD OF DIRECTORS

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 or, 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 7/01/04 To 12/31/04	(b) 2003	(c) 2002	(d) 2001	
1 Gross dues and assessments of members . . .	8,300	8,337	8,490	6,930	32,057.00
2 Gross contributions, gifts, etc.	870	3,446	2,873	3,849	11,038.00
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9)	0	49,567	10,827	56,984	117,378.00
4 Gross amounts from unrelated business activities (attach schedule) . . .	0	0	0	0	0.00
5 Gain from sale of assets, excluding inventory items (attach schedule)	0	0	0	0	0.00
6 Investment income (see page 3 of the instructions)	0	0	0	9	9.00
7 Other revenue (attach schedule)	0	0	0	0	0.00
8 Total revenue (add lines 1 through 7)	9,170.00	61,350.00	22,190.00	67,772.00	160,482.00
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes	12,000	51,672	27,526	49,544	140,742.00
10 Expenses attributable to unrelated business activities	0	0	0	0	0.00
11 Contributions, gifts, grants, and similar amounts paid (attach schedule)	0	1,874	5,425	3,987	11,286.00
12 Disbursements to or for the benefit of members (attach schedule)	0	0	0	0	0.00
13 Compensation of officers, directors, and trustees (attach schedule)	0	0	0	0	0.00
14 Other salaries and wages	0	0	0	0	0.00
15 Interest	0	0	0	0	0.00
16 Occupancy	0	0	0	0	0.00
17 Depreciation and depletion	0	0	0	0	0.00
18 Other expenses (attach schedule)	0	310	0	0	310.00
19 Total expenses (add lines 9 through 18)	12,000.00	53,856.00	32,951.00	53,531.00	152,338.00
20 Excess of revenue over expenses (line 8 minus line 19)	(2,830.00)	7,494.00	(10,761.00)	14,241.00	8,144.00

B. Balance Sheet (at the end of the period shown)

Assets		Current Tax Year	
		as of 12/31/04	
1	Cash	1	79,222
2	Accounts receivable, net	2	0
3	Inventories	3	0
4	Bonds and notes receivable (attach schedule)	4	0
5	Corporate stocks (attach schedule)	5	0
6	Mortgage loans (attach schedule)	6	0
7	Other investments (attach schedule)	7	0
8	Depreciable and depletable assets (attach schedule)	8	0
9	Land	9	0
10	Other assets (attach schedule)	10	0
11	Total assets	11	79,222.00
Liabilities			
12	Accounts payable	12	0
13	Contributions, gifts, grants, etc., payable	13	0
14	Mortgages and notes payable (attach schedule)	14	0
15	Other liabilities (attach schedule)	15	0
16	Total liabilities	16	0.00
Fund Balances or Net Assets			
17	Total fund balances or net assets	17	79,222
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18	79,222.00

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 B Organizations described in Section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc., of veterans' organizations not qualifying or applying for exemption under section 501(c)(19)) or local associations of employees.)

1 Has the Internal Revenue Service previously issued a ruling or determination letter recognizing the applicant organization (or any predecessor organization listed in question 4, Part II of the application) to be exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that the applicant organization (or its predecessor) was carrying on propaganda or otherwise attempting to influence legislation or on the basis that it engaged in political activity? Yes No
If "Yes," indicate the earliest tax year for which recognition of exemption under section 501(c)(3) was revoked and the IRS district office that issued the revocation.

2 Does the organization perform or plan to perform (for members, shareholders, or others) services, such as maintaining the common areas of a condominium; buying food or other items on a cooperative basis; or providing recreational facilities or transportation services, job placement, or other similar undertakings? Yes No
If "Yes," explain the activities in detail, including income realized and expenses incurred. Also, explain in detail the nature of the benefits to the general public from these activities. (If the answer to this question is explained in Part II of the application (pages 2, 3, and 4), enter the page and item number here.)

3 If the organization is claiming exemption as a homeowners' association, is access to any property or facilities it owns or maintains restricted in any way? Yes No
If "Yes," explain.

4 If the organization is claiming exemption as a local association of employees, state the name and address of each employer 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 plant or office.

N/A