

IRS group exemption authorization

As a fraternal benefit society under Internal Revenue Code section 501(c)(8), Modern Woodmen maintains a federal tax group exemption with the Internal Revenue Service (IRS). Modern Woodmen chapters are included in this group exemption if they authorize Modern Woodmen to include the chapter in its annual group exemption letter.

Although fraternal benefit societies are exempt from federal income tax, Modern Woodmen and its chapters are each required to annually file an information return with the IRS. A Form 990-N filing satisfies this reporting requirement for a chapter, if the chapter's gross receipts (the total amounts the chapter receives from all sources during its annual accounting period without subtracting any costs or expenses) are normally \$50,000 or less.

To further Modern Woodmen's fraternal purpose and authorize Modern Woodmen to include the chapter in its annual group exemption letter and to submit Form 990-N on the chapter's behalf, please complete the authorization form below.

Attention: Chief Fraternal Officer:

Group Exemption Authorization

The chapter identified below acknowledges and agrees to the following:

- The chapter is a subordinate organization of Modern Woodmen of America ("Modern Woodmen") under Modern Woodmen's general supervision;
- The chapter's gross receipts are normally \$50,000 or less annually;
- The chapter requests and authorizes Modern Woodmen to annually file Form 990-N with the Internal Revenue Service ("IRS") on the chapter's behalf;
- The chapter requests and authorizes Modern Woodmen to include the chapter in Modern Woodmen's group exemption letter; and
- The chapter acknowledges that Modern Woodmen may remove the Chapter from the group exemption letter upon written notice, with or without cause, in accordance with IRS procedures.

Chapter number

Chapter City, State

Chapter officersignature

Date

Printed name and title