

## 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.

▶ Go to [www.irs.gov/Form1024](http://www.irs.gov/Form1024) for instructions and the latest information.

**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 that follows the form.**

**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)
- b  Reserved for future use
- c  Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C)
- d  Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C)
- e  Section 501(c)(7)—Social clubs (Schedule D)
- f  Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E)
- g  Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F)
- h  Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E)
- i  Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G)
- j  Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H)
- k  Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I)
- l  Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J)
- 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)
- n  Section 501(c)(25)—Title holding corporations or trusts (Schedule A)

<b>1a</b> Full name of organization (as shown in organizing document) USS TURNER JOY REUNION GROUP		<b>2</b> Employer identification number (EIN) (if none, see <b>Specific Instructions</b> ) 8 3   2 4 3 2 4 6 2
<b>1b</b> c/o Name (if applicable) LCDR Jim Chester USN (Ret); PRESIDENT, USS TURNER JOY REUNION GROUP		<b>3</b> Name and telephone number of person to be contacted if additional information is needed Jim Chester  ( 775 ) 887-0147
<b>1c</b> Address (number and street) 1330 Thompson Street	<b>Room/Suite</b> N/A	
<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. Carson City, Nevada, USA 89703-0605		
<b>1e</b> Web site address www.ussturnerjoy.com	<b>4</b> Month the annual accounting period ends December	<b>5</b> Date incorporated or formed formed circa 1992
<b>6</b> Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
<b>7</b> Has the organization filed Federal income tax returns or exempt organization information returns? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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 *See Comment pg. 2*   
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** Jim Chester 3/26/2019  
(Signature) (Type or print name and title or authority of signer) (Date)

**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.

Shortly after the United States Navy struck the USS Turner Joy (DD-951) from the inactive list of Navy ships, the City of Bremerton finally chose the USS Turner Joy as a historic museum warship. A 501 (c) 3 incorporated non-profit tax exempt organization called the Bremerton Historic Ship's Association (BHSA) was formed to manage the historic ship and the nearby Naval Museum. Once the former crewmembers found out about their beloved and historic ship becoming a museum warship; there was a popular uprising to form a USS Turner Joy Veteran's Group for reunions and other activities to preserve the USS Turner Joy and its rich history and to further sustain the great bond these crewmembers shared from their honorable and selfless duty during the Cold War and the Vietnam War. Starting in circa 1992, there has been semi-annual USS Turner Joy reunions every two years. In circa 1992, an unregulated unincorporated non-profit reunion group was formed and named the USS TURNER JOY REUNION GROUP and operated under an unregulated informal structure under the Past President until August 25, 2018, when a new President was finally elected. We have had these semi-annual reunion in various cities in the United States to cover all regions of the continental United States and the locations of all these reunions has been voted on by a quorum of the membership at the Reunion Group Business meetings every Reunion. Upon transfer of USS TURNER JOY REUNION GROUP funds in early NOV, 2018, the new President tried to deposit these funds but was NOT allowed until a Federal EIN/letter (see attached letter) was obtained, which stated the mandatory IRS conversion process to a 501 (c) 7 regulated unincorporated non-profit tax exempt Veteran's Group operating under rule 501 (a). From this complex IRS conversion process and related research, we have developed a Plan of Action and Milestones (POA&M) for conversion to the IRS rules, regulations and guidelines (RR&G's) to a regulated unincorporated non-profit tax-exempt Veteran's Group. This conversion process was carried out by elected and appointed Reunion Group staff named on Form 1024, page 33, Part II 3. a.. Our Reunion Group funds of dues "mainly" fund the quarterly newsletters and also create subsidies for Reunion cost reductions if suitable funds are available. Donations all go towards "reducing unexpected costs" and for subsidizing the next reunion as an incentive to the membership. All donations received are from the USS TURNER JOY REUNION GROUP membership. The next reunion is already scheduled for the SEP/OCT 2020 time frame in Newport, RI and early planning has already taken place by the Reunion Group reunion committee. As to when and where the activities will be conducted that has always remained an elected way of doing business by a quorum of the Reunion Group and all reunion committees and the Past President and his official advisors have always come through to the satisfaction of the membership as a whole. The current President will maintain that same structure, but will do his duties under the regulated organizational structure to the membership as prescribed under IRS RR&G's. Approximately 45-60 hours per week of volunteer time over the last four months has been expended to satisfy the IRS RR&G's to be granted tax-exempt status as a regulated 501 (c) 7 unincorporated non-profit tax exempt Veteran's Group with greater accountability to the membership and proper reporting to the IRS. Cash Basis Accounting under Generally Accepted Accounting Principles (GAAP) for Calendar Year (CY) 2018 has been accomplished to a materially correct basis and the CY 2018 Form 990EZ with applicable schedules has been completed and mailed on 2/27/2019 to the IRS at the Ogden, UT office.

In 2010, By-Laws & Guidelines (BL&G's) were developed for the USS TURNER JOY REUNION GROUP but never formally adopted. After the start of the IRS conversion process in early November 2018, proposed BL&G's were developed and the applicable Equal Opportunities (EO) regulations and instructions were incorporated into the BL&G's along with past applicable 2010 BL&G's provisions for smoother transition with regards to former operating practices. The proposed BL&G's will be sent out to the entire membership after the Form 1024 is completed and mailed to the IRS. A copy of the proposed BL&G's is attached as one of the addendum's to the Form 1024. A feedback form and envelope will be provided along with a deadline of May 15th for membership feedback and quorum changes will be made and then FINALIZED for the USS TURNER JOY REUNION GROUP BL&G's. It will then be distributed to the membership! See comment on page 1, Part I, Line 8 c.

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

The past, present & future support of the USS TURNER JOY REUNION GROUP has been it's dues and donations and semi-annual reunion revenues collected once that has been formally planned and then published in a Reunion Group newsletter. Attached are the FEB 28, 2018, and JUN 18, 2018 past newsletters showing these reunion costs and how we collect reunion revenue. We further partly the explain subsidization costs as an financial incentive for reunion group attendance at the reunions. Subsidization costs come out of the Reunion Group account(s). This same process has been repeated for every reunion since 1992 and will be a future practice for the next reunion and beyond. As far as donations are concerned, those members who have donated funds; a list of the detail will be kept under the regulatory IRS RR&G's for our 501 ( C ) 7 unincorporated non-profit tax-exempt structure. This will be done for CY 2019 and beyond. There has been times in the past where other Veteran's organizations have paid reunion costs indirectly to the contracted reunion vendors, but these funds were not deposited in USS TURNER JOY REUNION GROUP checking and savings accounts. However, these types of indirect funds have been properly disclosed for CY 2018 and reported in the Form 990EZ with applicable schedules.

**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
Jim Chester; President/Treasurer, 1330 Thompson St., Carson City, NV 89703-0605	-0-
William "Tod" C. Hale, Alternate President/ Principle Advisor, 756 Pittview Dr., Central Point, OR 97502	-0-
Chad R. James, Alternate Treasurer/Principle Advisor, 2232 NW Maple Ct., Redmond, OR 97756	-0-
Jeffrey Richard, Reunion Coordinator/Principle Advisor, 55 Wamsutta Ln., Portsmouth, RI 02871	-0-
Richard Jones, Reunion Coordinator/Principle Advisor, 3840 Seaside St., Atlanta, GA 30341	-0-
Dennis McHugh, Reunion Coordinator/Principle Advisor, 4701 Rams Head Ct., Rockville, MD 20853	-0-
F. Michael Stockreiter, Financial Reviewer/Principle Advisor, 3031 Applegate Ln., Glenview, IL 60025	-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.

The current USS TURNER JOY REUNION GROUP is a continuation of the formerly unregulated unincorporated non-profit Veterans Group created circa 1992 by its Past President; LCDR Richard E. Asche, SC, USN (Ret). LCDR Asche was President from circa 1992 until August 25, 2018. In early November, 2018, USS TURNER JOY REUNION GROUP funds were turned over to the new President; LCDR Jim Chester USN (Ret). See attached documentation addendum for proper turnover of funds.

**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 (for example, financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

Main Applicant is connected with USS Midway Aircraft Carrier museum as a docent since November 2007. I do not contribute directly to the financial support of the USS Midway Aircraft Carrier museum as it is financially sustaining as a popular military museum. I normally make 6-10 trips per year (depending upon weather) to the USS Midway Aircraft Carrier museum in San Diego with each trip costing in the neighborhood of \$500-\$600. Mileage for those trips to the USS Midway and trips to the USS Turner Joy in Bremerton, WA are taken as a "proper deduction" on my personal taxes at the allowed mileage rate. To the best of my knowledge, there are NO shared officers, directors or trustee's between the Midway and Turner Joy. I am NOT a Midway Officer!

**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.

NOT APPLICABLE

**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.

NOT APPLICABLE

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

Upon quorum vote of dissolution by the membership, in the future, the last newsletter shall notify the membership and after all obligations have been paid, an appropriate Veteran's Group will receive a donation as determined by the final members present. These guidelines are in the proposed BL&G's attached to the Form 1024.

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.

NOT CURRENTLY APPLICABLE

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.

NOT CURRENTLY APPLICABLE

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.

NOT CURRENTLY APPLICABLE

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.

NOT CURRENTLY APPLICABLE

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.)

NOT APPLICABLE

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.

NOT APPLICABLE

16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? . . . . .  Yes  No
If "Yes," attach a recent copy of each. See attached newsletters addendums

**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 1/1/18 To 12/31/18	(b) 2019 BUDGE	(c) 2020 BUDGE	(d) N/A	
1 Gross dues and assessments of members . . . . .	3,640	4,300	4,100	-0-	12,040
2 Gross contributions, gifts, etc. . . . .	1,210	2,450	1,000	-0-	4,660
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.) . . . . .	24,327	-0-	28,800	-0-	53,127
4 Gross amounts from unrelated business activities (attach schedule)	-0-	-0-	-0-	-0-	-0-
5 Gain from sale of assets, excluding inventory items (attach schedule)	-0-	-0-	-0-	-0-	-0-
6 Investment income (see instructions) . . . . .	1	25	35	-0-	61
7 Other revenue (attach schedule) . . . . .	-0-	-0-	1,000	-0-	1,000
8 Total revenue (add lines 1 through 7) . . . . .	29,178	6,775	34,935	-0-	70,888
<b>Expenses</b>					
9 Expenses attributable to activities related to the organization's exempt purposes . . . . .	28,049	-0-	30,500	-0-	58,549
10 Expenses attributable to unrelated business activities	-0-	-0-	-0-	-0-	-0-
11 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .	-0-	-0-	-0-	-0-	0-
12 Disbursements to or for the benefit of members (attach schedule)	-0-	-0-	-0-	-0-	-0-
13 Compensation of officers, directors, and trustees (attach schedule)	-0-	-0-	-0-	-0-	-0-
14 Other salaries and wages . . . . .	-0-	-0-	-0-	-0-	-0-
15 Interest / <i>Bank Charges</i> . . . . .	262	-0-	-0-	-0-	262
16 Occupancy . . . . .	-0-	-0-	-0-	-0-	-0-
17 Depreciation and depletion . . . . .	-0-	-0-	-0-	-0-	-0-
18 Other expenses (attach schedule) . . . . .	2,839	2,700	2,500	-0-	8,039
19 Total expenses (add lines 9 through 18) . . . . .	31,150	2,700	33,000	-0-	66,850
20 Excess of revenue over expenses (line 8 minus line 19) . . . . .	(1,972)	4,075	1,935	-0-	4,038

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

		Current Tax Year as of 12/31/18	
<b>Assets</b>		1	2
1 Cash . . . . .		8,593	
2 Accounts receivable, net . . . . .		-0-	
3 Inventories . . . . .		-0-	
4 Bonds and notes receivable (attach schedule) . . . . .		-0-	
5 Corporate stocks (attach schedule) . . . . .		-0-	
6 Mortgage loans (attach schedule) . . . . .		-0-	
7 Other investments (attach schedule) . . . . .		-0-	
8 Depreciable and depletable assets (attach schedule) . . . . .		-0-	
9 Land . . . . .		-0-	
10 Other assets (attach schedule) . . . . .		-0-	
11 Total assets . . . . .		8,593	
<b>Liabilities</b>		12	13
12 Accounts payable . . . . .		-0-	
13 Contributions, gifts, grants, etc., payable . . . . .		-0-	
14 Mortgages and notes payable (attach schedule) . . . . .		-0-	
15 Other liabilities (attach schedule) . . . . .		-0-	
16 Total liabilities . . . . .		-0-	
<b>Fund Balances or Net Assets</b>		17	18
17 Total fund balances or net assets . . . . .		8,593	
18 Total liabilities and fund balances or net assets (add line 16 and line 17)		8,593	

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

**Part IV. Notice Requirements (Sections 501(c)(9) and 501(c)(17) Organizations Only)**

**1** Section 501(c)(9) and 501(c)(17) organizations:

Are you filing Form 1024 within 15 months from the end of the month in which the organization was created or formed as required by section 505(c)?  Yes  No

If "Yes," skip the rest of this part.

If "No," answer question 2.

**2** If you answer "No" to question 1, are you filing Form 1024 within 27 months from the end of the month in which the organization was created or formed? *NOT APPLICABLE*  Yes  No

If "Yes," your organization qualifies under Regulations section 301.9100-2 for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 3 and 4.

If "No," answer question 3.

**3** If you answer "No" to question 2, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3?  Yes  No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 2. See **Specific Instructions**, Part IV, Line 3, before completing this item. Do not answer question 4.

If "No," answer question 4.

NOT APPLICABLE, intend to submit Form 1024 and all applicable schedules and addendums in March 2019.

**4** If you answer "No" to question 3, your organization's qualification as a section 501(c)(9) or 501(c)(17) organization can be recognized only from the date this application is filed. Therefore, does the organization want us to consider its application as a request for recognition of exemption as a section 501(c)(9) or 501(c)(17) organization from the date the application is received and not retroactively to the date the organization was created or formed? *NOT APPLICABLE*  Yes  No

**Schedule A Organizations described in section 501(c)(2) or 501(c)(25) (Title-holding corporations or trusts)**

1 State the complete name, address, and EIN of each organization for which title to property is held and the number and type of the applicant organization's stock held by each organization.

NOT APPLICABLE

2 If the annual excess of revenue over expenses has not been or will not be turned over to the organization for which title to property is held, state the purpose for which the excess is or will be retained by the title holding organization.

NOT APPLICABLE

3 In the case of a corporation described in section 501(c)(2), state the purpose of the organization for which title to property is held (as shown in its governing instrument) and the Code sections under which it is classified as exempt from tax. If the organization has received a determination or ruling letter recognizing it as exempt from taxation, please attach a copy of the letter.

NOT APPLICABLE

4 In the case of a corporation or trust described in section 501(c)(25), state the basis whereby each shareholder is described in section 501(c)(25)(C). For each organization described that has received a determination or ruling letter recognizing that organization as exempt from taxation, please attach a copy of the letter.

NOT APPLICABLE

5 With respect to the activities of the organization.

a Is any rent received attributable to personal property leased with real property? . . . . .  Yes  No  
If "Yes," what percentage of the total rent, as reported on the financial statements in Part III, is attributable to personal property?

b Will the organization receive income which is incidentally derived from the holding of real property, such as income from operation of a parking lot or from vending machines? . . . . .  Yes  No  
If "Yes," what percentage of the organization's gross income, as reported on the financial statements in Part III, is incidentally derived from the holding of real property?

c Will the organization receive income other than rent from real property or personal property leased with real property or income which is incidentally derived from the holding of real property? . . . . .  Yes  No  
If "Yes," describe the source of the income.

**Instructions**

**Line 1.**—Provide the requested information on each organization for which the applicant organization holds title to property. Also indicate the number and types of shares of the applicant organization's stock that are held by each.

**Line 2.**—For purposes of this question, "excess of revenue over expenses" is all of the organization's income for a particular tax year less operating expenses.

**Line 3.**—Give the exempt purpose of each organization that is the basis for its exempt status and the Internal Revenue Code section that

describes the organization (as shown in its IRS determination letter).

**Line 4.**—Indicate if the shareholder is one of the following.

1. A qualified pension, profit-sharing, or stock bonus plan that meets the requirements of the Code;
2. A government plan;
3. An organization described in section 501(c)(3); or
4. An organization described in section 501(c)(25).

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**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.)

NOT APPLICABLE

**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?

NOT APPLICABLE

**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.

NOT APPLICABLE

**This page left blank intentionally.**

**Schedule D Organizations described in section 501(c)(7) (Social clubs)**

**1** Has the organization entered or does it plan to enter into any contract or agreement for the management or operation of its property and/or activities, such as restaurants, pro shops, lodges, etc.?  Yes  No

If "Yes," attach a copy of the contract or agreement. If one has not yet been drawn up, please explain the organization's plans.

**2** Does the organization seek or plan to seek public patronage of its facilities or activities by advertisement or otherwise?  Yes  No

If "Yes," attach sample copies of the advertisements or other requests.  
If the organization plans to seek public patronage, please explain the plans.

NOTE: On occasion Local and National Press run articles on the USS Turner Joy reunions when they are held at the ship itself in Bremerton, WA. Since the USS Turner Joy is arguably the "most controversial warship of the Vietnam conflict", ongoing news media coverage is done on key anniversaries of Vietnam War Operations that are significant in American history. These are NOT traditionally solicited by the USS TURNER JOY REUNION GROUP and funds are not allocated for such political purposes.

**3a** Are nonmembers, other than guests of members, permitted or will they be permitted to use the club facilities or participate in or attend any functions or activities conducted by the organization?  Yes  No

If "Yes," describe the functions or activities in which there has been or will be nonmember participation or admittance.  
(Submit a copy of the house rules, if any.)

Honored Guests who are invited to the semi-annual reunion activities are invited to use the reunion facilities that are contracted for and patriciate in reunion activities.

<b>b</b> State the amount of nonmember income included in Part III of the application, lines 3 and 4, column (a)	approx. \$1,530
<b>c</b> Enter the percent of gross receipts from nonmembers for the use of club facilities	6.3 %
<b>d</b> Enter the percent of gross receipts received from investment income and nonmember use of the club's facilities	6.3 %

**4a** Does the organization's charter, bylaws, other governing instrument, or any written policy statement of the organization contain any provision that provides for discrimination against any person on the basis of race, color, or religion?  Yes  No

**b** If "Yes," state whether or not its provision will be kept.

The EO guidelines now formalized for Race, Color, Religion, Sex and National origin have ALWAYS been upheld in the past and will be upheld in the future. Furthermore the EO guidelines for Disability of members has ALWAYS been practiced in the past and will be practiced in the future. Also the Vietnam Era Veteran's Readjustment Assistance Act of 1974 is taken into account on an "as needed basis" for those combat Veterans who are part of membership with assistance rendered.

**c** If the organization has such a provision that will be repealed, deleted, or otherwise stricken from its requirements, state when this will be done As Necessary

**d** If the organization formerly had such a requirement and it no longer applies, give the date it ceased to apply NO

**e** If the organization restricts its membership to members of a particular religion, check here and attach the explanation specified in the instructions

See reverse side for instructions

## Instructions

**Line 1.**—Answer “Yes,” if any of the organization’s property or activities will be managed by another organization or company.

**Lines 3b, c, and d.**—Enter the figures for the current year. On an attached schedule, furnish the same information for each of the prior tax years for which you completed Part III of the application.

**Line 4e.**—If the organization restricts its membership to members of a particular religion, the organization must be:

1. An auxiliary of a fraternal beneficiary society that:
  - a. Is described in section 501(c)(8) and exempt from tax under section 501(a), and
  - b. Limits its membership to members of a particular religion; or
2. A club that, in good faith, limits its membership to the members of a particular religion in order to further the teachings or principles of that religion and not to exclude individuals of a particular race or color.

If you checked 4e, your explanation must show how the organization meets one of these two requirements.

**Schedule E**

**Organizations described in section 501(c)(8) or 501(c)(10) (Fraternal societies, orders, or associations)**

**1** Is the organization a college fraternity or sorority, or chapter of a college fraternity or sorority? . . . . .  Yes  No  
If "Yes," read the instructions for Line 1, below, before completing this schedule.

**2** Does or will your organization operate under the lodge system? . . . . .  Yes  No  
If "No," does or will it operate for the exclusive benefit of the members of an organization operating under the lodge system? . . . . .  Yes  No

**3** Is the organization a subordinate or local lodge, etc.? . . . . .  Yes  No  
If "Yes," attach a certificate signed by the secretary of the parent organization, under the seal of the organization, certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.

**4** Is the organization a parent or grand lodge? . . . . .  Yes  No  
If "Yes," attach a schedule for each subordinate lodge in active operation showing: (a) its name and address; (b) the number of members in it; and (c) how often it holds periodic meetings.

**Instructions**

**Line 1.**—To the extent that they qualify for exemption from federal income tax, college fraternities and sororities generally qualify as organizations described in section 501(c)(7). Therefore, if the organization is a college fraternity or sorority, refer to the discussion of section 501(c)(7) organizations in Pub. 557. If section 501(c)(7) appears to apply to your organization, complete Schedule D instead of this schedule.

**Line 2.**—Operating under the lodge system means carrying on activities under a form of organization that is composed of local branches, chartered by a parent organization, largely self-governing, and called lodges, chapters, or the like.

**Schedule F Organizations described in section 501(c)(9) (Voluntary employees' beneficiary associations)**

**1** Describe the benefits available to members. Include copies of any plan documents that describe such benefits and the terms and conditions of eligibility for each benefit.

The main benefits available to the USS TURNER JOY REUNION GROUP members are the great social activities to share their common bond of their honorable and selfless service to the United States of America aboard the USS Turner Joy (DD-951) . This is done under IRS Regulated section 501 (c) 7 and thus section 501 (c) 9 is NOT APPLICABLE!

**2** Are any employees or classes of employees entitled to benefits to which other employees or classes of employees are not entitled?  Yes  No

If "Yes," explain.

**3** Give the following information for each plan as of the last day of the most recent plan year and enter that date here. If there is more than one plan, attach a separate schedule . . . . . N / A /  
(mo.) (day) (yr.)

- a Total number of persons covered by the plan who are highly compensated individuals (See instructions below.) . . . . . N/A
- b Number of other employees covered by the plan . . . . . N/A
- c Number of employees not covered by the plan . . . . . N/A
- d Total number employed\* . . . . . N/A

\* Should equal the total of a, b, and c—if not, explain any difference. Describe the eligibility requirements that prevent those employees not covered by the plan from participating.

**4** State the number of persons, if any, other than employees and their dependents (for example, the proprietor of a business whose employees are members of the association) who are entitled to receive benefits . . . . . NONE

**Instructions**

**Line 3a.**—A "highly compensated individual" is one who:

(a) Owned 5% or more of the employer at any time during the current year or the preceding year,

(b) Received more than \$80,000 (adjusted for inflation) in compensation from the employer for the preceding year, and

(c) Was among the top 20% of employees by compensation for the preceding year. However, the employer can choose not to have (c) apply.

**Schedule G Organizations described in section 501(c)(12) (Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations)**

- 1 Attach a schedule in columnar form for each tax year for which the organization is claiming exempt status. On each schedule:
  - a Show the total gross income received from members or shareholders.
  - b List, by source, the total amounts of gross income received from other sources.

- 2 If the organization is claiming exemption as a local benevolent insurance association, state:
  - a The counties from which members are accepted or will be accepted.

NOT APPLICABLE

- b Whether stipulated premiums are or will be charged in advance, or whether losses are or will be paid solely through assessments.

NOT APPLICABLE

- 3 If the organization is claiming exemption as a "like organization," explain how it is similar to a mutual ditch or irrigation company, or a mutual or cooperative telephone company.

NOT APPLICABLE

- 4 Are the rights and interests of members in the organization's annual savings determined in proportion to their business with it?  Yes  No  
 If "Yes," does the organization keep the records necessary to determine at any time each member's rights and interests in such savings, including assets acquired with the savings?  Yes  No

- 5 If the organization is a mutual or cooperative telephone company and has contracts with other systems for long-distance telephone services, attach copies of the contracts.

### Instructions

Mutual or cooperative electric or telephone companies should show income received from qualified pole rentals separately. Mutual or cooperative telephone companies should also show separately the gross amount of income received from nonmember telephone companies for

performing services that involve their members and the gross amount of income received from the sale of display advertising in a directory furnished to their members.

Do not net amounts due or paid to other sources against amounts due or received from those sources.

**Schedule H Organizations described in section 501(c)(13) (Cemeteries, crematoria, and like corporations)**

- 1 Attach the following documents.
  - a Complete copy of sales contracts or other documents, including any "debt" certificates, involved in acquiring cemetery or crematorium property.
  - b Complete copy of any contract your organization has that designates an agent to sell its cemetery lots.
  - c A copy of the appraisal (obtained from a disinterested and qualified party) of the cemetery property as of the date acquired.

- 2 Does your organization have, or does it plan to have, a perpetual care fund? . . . . .  Yes  No  
 If "Yes," attach a copy of the fund agreement and explain the nature of the fund (cash, securities, unsold land, etc.).

NOT APPLICABLE

- 3 If your organization is claiming exemption as a perpetual care fund for an organization described in section 501(c)(13), has the cemetery organization, for which funds are held, established exemption under that section? . . . . .  Yes  No  
 If "No," explain.

NOT APPLICABLE



**Schedule I Organizations described in section 501(c)(15) (Small insurance companies or associations)**

**1** Is the organization a member of a controlled group of corporations as defined in section 831(b)(2)(B)(ii)? (Disregard section 1563(b)(2)(B) in determining whether the organization is a member of a controlled group.) . . . . .  Yes  No

If "Yes," include on lines 2 through 5 the total amount received by the organization and all other members of the controlled group.

If "No," include on lines 2 through 5 only the amounts that relate to the applicant organization.

- 2 Direct written premiums . . . . .
- 3 Reinsurance assumed . . . . .
- 4 Reinsurance ceded . . . . .
- 5 Net written premiums ((line 2 plus line 3) minus line 4) . . . . .
- 6 If you entered an amount on line 3 or line 4, attach a copy of the reinsurance agreements the organization has entered into.

(a) Current Year	3 Prior Tax Years		
	(b)	(c)	(d)
From _____			
To _____			
NOT APPLICABLE			
NOT APPLICABLE			
NOT APPLICABLE			
NOT APPLICABLE			

**Instructions**

**Line 1.**—Answer "Yes," if the organization would be considered a member of a controlled group of corporations if it were not exempt from tax under section 501(a). In applying section 1563(a), use a "more than 50%" stock ownership test to determine whether the applicant or any other corporation is a member of a controlled group.

**Line 2.**—In addition to other direct written premiums, include on line 2 the full amount of any prepaid or advance premium in the year the prepayment is received. For example, if a \$5,000 premium for a 3-year policy was received in the current year, include the full \$5,000 amount in the Current Year column.

Schedule J

Organizations described in section 501(c)(17) (Trusts providing for the payment of supplemental unemployment compensation benefits)

1 If benefits are provided for individual proprietors, partners, or self-employed persons under the plan, explain in detail.

NOT APPLICABLE

2 If the plan provides other benefits in addition to the supplemental unemployment compensation benefits, explain in detail and state whether the other benefits are subordinate to the unemployment benefits.

NOT APPLICABLE

3 Give the following information as of the last day of the most recent plan year and enter that date here . . . . . N/A

a Total number of employees covered by the plan who are shareholders, officers, self-employed persons, or highly compensated (See Schedule F instructions for line 3a.) . . . . . N/A

b Number of other employees covered by the plan . . . . . N/A

c Number of employees not covered by the plan . . . . . N/A

d Total number employed\* . . . . . N/A

\* Should equal the total of a, b, and c—if not, explain the difference. Describe the eligibility requirements that prevent those employees not covered by the plan from participating. NOT APPLICABLE

4 At any time after December 31, 1959, did any of the following persons engage in any of the transactions listed below with the trust: the creator of the trust or a contributor to the trust; a brother or sister (whole or half blood), a spouse, an ancestor, or a lineal descendant of such a creator or contributor; or a corporation controlled directly or indirectly by such a creator or contributor?

Note: If you know that the organization will be, or is considering being, a party to any of the transactions (or activities) listed below, check the "Planned" box. Give a detailed explanation of any "Yes" or "Planned" answer in the space below.

- a Borrow any part of the trust's income or corpus? . . . . .  Yes  No  Planned
b Receive any compensation for personal services? . . . . .  Yes  No  Planned
c Obtain any part of the trust's services? . . . . .  Yes  No  Planned
d Purchase any securities or other properties from the trust? . . . . .  Yes  No  Planned
e Sell any securities or other property to the trust? . . . . .  Yes  No  Planned
f Receive any of the trust's income or corpus in any other transaction? . . . . .  Yes  No  Planned

NOT APPLICABLE

5 Attach a copy of the Supplemental Unemployment Benefit Plan and related agreements.

**Schedule K Organizations described in section 501(c)(19)—A post or organization of past or present members of the Armed Forces of the United States, auxiliary units or societies for such a post or organization, and trusts or foundations formed for the benefit of such posts or organizations.**

1 To be completed by a post or organization of past or present members of the Armed Forces of the United States.

a	Total membership of the post or organization . . . . .	APPROX 600
b	Number of members who are present or former members of the U.S. Armed Forces . . . . .	APPROX 600
c	Number of members who are cadets (include students in college or university ROTC programs or at armed services academies only), or spouses, widows, or widowers of cadets or past or present members of the U.S. Armed Forces . . . . .	-0-

d Does the organization have a membership category other than the ones set out above?  Yes  No

If "Yes," please explain in full. Enter number of members in this category . . . . . < 20  
During the time in commission of 23 years, 3 months and 19 days, some 2,250 naval personnel served on the USS Turner Joy (DD-951) as part of ship's company. Currently there are approximately 600 former ship's company in the USS TURNER JOY REUNION GROUP. We have honorary members from other branches of the services who attend our semi-annual reunions and this has been a relatively small number of honorary personnel over the years. During the Vietnam Conflict, USS Turner Joy worked with all branches of the Armed Forces from August 1964 until May 1975. The small number varies due to several phases of Vietnam War combat operations and Cold War Operations that are honored at reunions.

e If you wish to apply for a determination that contributions to your organization are deductible by donors, enter the number of members from line 1b who are war veterans, as defined below . . . . . APPROX 64.5%

A war veteran is a person who served in the Armed Forces of the United States during the following periods of war: April 21, 1898, through July 4, 1902; April 6, 1917, through November 11, 1918; December 7, 1941, through December 31, 1946; June 27, 1950, through January 31, 1955; August 5, 1964, through May 7, 1975; and August 2, 1990, through a future date to be set by law or Presidential Proclamation.

2 To be completed by an auxiliary unit or society of a post or organization of past or present members of the Armed Forces of the United States.

a Is the organization affiliated with and organized according to the bylaws and regulations formulated by such an exempt post or organization? . . . . .  Yes  No  
If "Yes," submit a copy of such bylaws or regulations.

b	How many members does your organization have? . . . . .	APPROX 600
c	How many are themselves past or present members of the Armed Forces of the United States, or are their spouses, or persons related to them within two degrees of blood relationship? (Grandparents, brothers, sisters, and grandchildren are the most distant relationships allowable.) . . . . .	EST 450

d Are all of the members themselves members of a post or organization, past or present members of the Armed Forces of the United States, spouses of members of such a post or organization, or related to members of such a post or organization within two degrees of blood relationship? USS TURNER JOY REUNION GROUP ONLY  Yes  No

3 To be completed by a trust or foundation organized for the benefit of an exempt post or organization of past or present members of the Armed Forces of the United States.

a Will the corpus or income be used solely for the funding of such an exempt organization (including necessary related expenses)? . . . . .  Yes  No

If "No," please explain.  
As it pertains to our 501 (c) 3 Veteran's Reunion Group, all tax exempt income is used for the benefit of the Reunion Group membership for it's semi-annual reunions.

b If the trust or foundation is formed for charitable purposes, does the organizational document contain a proper dissolution provision as described in section 1.501(c)(3)-1(b)(4) of the Income Tax Regulations? . . . N/A . . .  Yes  No