

The Family Fraternity
MOOSE

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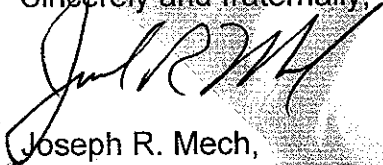
*Loyal Order of Moose
Women of the Moose
Moose Legion*

As per your recent request, I am enclosing a copy of our group exemption letter received from the Internal Revenue Service in 1940 and followed up by letter dated 1971.

This exemption still stands but please note that Section 101(3) was changed by the Internal Revenue Service in 1954 to 501 (c) (8).

Additionally, the Internal Revenue Service has included Moose International, Inc. (f/k/a Supreme Lodge of the World, Loyal Order of Moose) in its Publication 78, revised January 1986 (and thereafter), which contains a list of Organizations described in Section 170 (c) of the 1954 Code, as a Fraternal Organization.

Sincerely and fraternally,



Joseph R. Mech,
Treasurer

JRM/ms
Attachments

MOOSE INTERNATIONAL, INC.

155 S. INTERNATIONAL DR. — MOOSEHEART, IL 60539-1173 — WWW.MOOSEINTL.ORG

Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:
Form M-3442
T:MS:EO:R

MAY 1 1941

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

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.

Supreme Lodge of the World, Loyal Order of Moose

Next year, within 45 days after your annual accounting period closes, please send us two copies of the following information about your subordinates:

1. A statement describing all changes during the year in the purposes, character, or method of operation of your subordinates.
2. A list showing the name, employer identification number (if the subordinate is required to file Form 990), and mailing address, including ZIP Code, of each subordinate on your group exemption roster that during the year:
 - a. changed its name or address;
 - b. was deleted from the roster; or
 - c. was added to the roster.

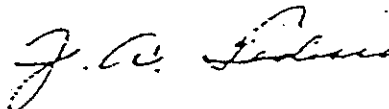
A directory of subordinates may be substituted for this list if it includes the required information and identifies the affected subordinates according to the three categories above.

3. For subordinates added to the roster, a letter signed by one of your principal officers containing or attaching:
 - a. a statement that the information upon which your present group exemption letter is based applies to the new subordinates;
 - b. a statement that each has given you written authorization to add its name to the roster; and
 - c. a list of those to which the Service previously issued separate rulings or determination letters relating to exemption.
4. If applicable, a statement that your group exemption roster did not change during the year.

Please be sure to enter your employer identification number on all your tax returns and in your correspondence with the Internal Revenue Service.

Thank you for your cooperation.

Sincerely yours,



Chief, Rulings Section
Exempt Organizations Branch



TREASURY DEPARTMENT

WASHINGTON

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:T:1

RFW

GEN: 0002

MAY 31 1940

MAY 29 1940

Supreme Lodge of the World, Loyal Order of Moose,

Mooseheart, Illinois.

Sirs:

Reference is made to the evidence submitted by you in order that the status of the various individual units of your organization which are known as Lodges, Legions and Chapters, may be determined for Federal income tax purposes prior to a determination of their status for employment tax purposes.

The records of this office disclose that under date of August 15, 1935, the Bureau held your organization to be entitled to exemption under the provisions of section 101(3) of the Revenue Act of 1934 and prior revenue acts, as a fraternal beneficiary society, operating under the lodge system, and providing for the payment of benefits to your members, or their dependents.

It appears that the activities of your organization are conducted through individual units which are known as Lodges, Legions and Chapters. Each of the local units are autonomous units operating under identical charters granted each unit by your corporation, which is the national headquarters of the fraternal system known in the aggregate as the Local Order of Moose. The individual units in active operation as of March 31, 1940, numbered 150 Legions, 810 Chapters and 1,335 Lodges.

In view of the foregoing, it is held that the Legions, Chapters and Lodges chartered by your organization are such organizations as come within the provisions of section 101(3) of the Internal Revenue Code (53 Stat., Part 1) and section 101(3) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts. Income tax returns will not, therefore, be required to be filed for 1939 and prior years and returns will not be required for subsequent years so long as there is no change in their organization, their purposes or their method of operation which would affect their exemption from income tax.

Supreme Lodge of the World, Loyal Order of Moose.

Any changes in the form of organization or method of operation of any one of the Legions, Chapters or Lodges chartered by your corporation must be immediately reported to the collector of internal revenue for its district in order that the effect of such changes upon its present exempt status may be determined.

The exemption referred to in this letter does not apply to taxes levied under other titles or provisions of the Code, or of the respective revenue acts, except insofar as exemption is granted expressly under those provisions to organizations enumerated in section 101 of the Code, or section 101 of the Revenue Act of 1938 and the corresponding sections of prior revenue acts.

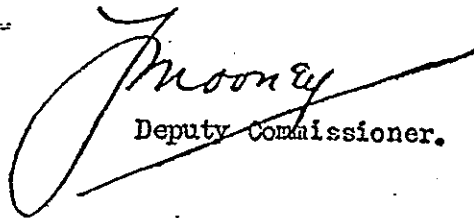
This Bureau should be advised immediately of any additional Legions, Chapters, or Lodges, chartered by your organization, as well as the cancellation of any charter issued by your organization on or after the date of this letter.

The question of the status of the respective Legions, Chapters, and Lodges chartered by your organization for employment tax purposes will be made the subject of a separate communication.

A copy of this letter is being transmitted to the collector of internal revenue for your district.

By direction of the Commissioner.

Respectfully,


Deputy Commissioner.