

**Application for Recognition of Exemption**  
**Under Section 501(c)(3) of the Internal Revenue Code**

To be filed in the District  
 in which the organization  
 has its principal office or  
 place of business.

This application, when properly completed, shall constitute the notice required under section 508(a) of the Internal Revenue Code in order that organizations may be treated as described in section 501(c)(3) of the code, and the notice under section 508(b) appropriate to those organizations claiming not to be private foundations within the meaning of section 509(a).

**Part I.—Identification (See instructions)**

|   |  |
|---|--|
| <b>1</b> Full name of organization<br>United States Orienteering Federation, Inc. | <b>2</b> Employer identification number<br>(If none, attach Form SS-4)<br>54-0913876 |
|---|--|

**3(a)** Address (number and street)

P. O. Box 500

|  |   |
|--|---|
| <b>3(b)</b> City or town, State and ZIP code<br>Athens, Ohio 45701 | <b>4</b> Name and phone number of person to be contacted<br>Eric A. Wagner (614) 594-5112 |
|--|---|

|  |   |  |     |     |
|--|---|--|-----|-----|
| <b>5</b> Month the annual accounting period ends<br>March 31 | <b>6</b> Date incorporated or formed<br>November 12, 1971 | <b>7</b> Activity Codes (see instructions) |     |     |
|  |   | 300  | 317 | 318 |

**Part II.—Organizational Documents (See instructions)**

- 1 Attach a conformed copy of the organization's creating instruments (articles of incorporation, constitution, articles of association, deed of trust, etc.). Attached as EXHIBIT A.
- 2 Attach a conformed copy of the organization's by-laws or other rules for its operation. Attached as EXHIBIT B.
- 3 If the organization does not have a creating instrument, check here (See instructions)

**Part III.—Activities and Operational Information (See instructions)**

- 1 What are or will be the organization's sources of financial support? List in order of magnitude. If a portion of the receipts is or will be derived from the earnings of patents, copyrights, or other assets (excluding stock, bonds, etc.), identify such item as a separate source of receipt. Attach representative copies of solicitations for financial support. Attached as EXHIBITS C and D.

Membership dues.  
 Contributions.  
 Sales of patches, bumper stickers, T-shirts and similar items.

- 2 Describe the organization's fund-raising program and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.)

Membership applications are sent to those people who inquire about the sport of orienteering. These inquiries are generated by publicity in various news media - recent articles about orienteering have appeared in Reader's Digest, Time, Sports Illustrated, Holiday, the Wall Street Journal, the Christian Science Monitor, the Chicago Tribune, the Washington Post, and numerous other newspapers and magazines. In the future, we hope to gain additional support from contributions, and possibly from foundations interested in promoting sports and health.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct and complete.

|   |  |                                   |
|---|--|-----------------------------------|
| <i>Eric A. Wagner</i><br>-----<br>(Signature) | Secretary-Treasurer<br>-----<br>(Title or authority of signer) | April 11, 1977<br>-----<br>(Date) |
| Eric A. Wagner                                |  |                                   |

**Part III.—Activities and Operational Information (Continued)**

- 3** Give a narrative description of the activities presently carried on by the organization, and also those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include sufficient information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII-A on page 3 of the instructions.

The United States Orienteering Federation at the national level is currently a sort of clearing house for educating the public about orienteering and distributing information on it. We sanction national meets and attempt to set standards for meets. Our membership receives a monthly or bimonthly newsletter (about 9 or 10 issues per year), and an occasional journal. We also support the local clubs in their activities with some mapping grants and information.

We answer innumerable inquiries concerning orienteering and help school teachers, scout leaders, church groups, and youth leaders of various types set up courses of instruction. We also conduct workshops and clinics whenever possible, often in conjunction with the President's Council on Physical Fitness and Sports.

At the local level the clubs teach newcomers the use of topographic maps and compass, and conduct outings/competition for those wanting to develop proficiency. Many families take part in the sport, knowing that it is an activity that can be engaged in by people of all ages. Benefits include a heightened understanding and awareness of nature, the development of lifelong health, and a joyous and healthful leisure activity.

In conformity with the Tax Reform Act of 1976, no part of our activities involve the provision of athletic facilities or equipment.

At this time, the organization has only one parttime employee, who works at her home, doing mainly typing and writing receipts, about five hours per week. All the other work is currently being done by volunteers.

In brief, our activity is to foster national and international amateur orienteering competition.

**Part III.—Activities and Operational Information (Continued)**

**4** The membership of the organization's governing body is:

| (a) Names, addresses, and duties of officers, directors, trustees, etc. | (b) Specialized knowledge, training, expertise, or particular qualifications                          |
|---|---|
| Attached as EXHIBIT E.  | Membership in the United States Orienteering Federation. Elected by members at the annual convention. |

**(c)** Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? . . . . .  Yes  No  
 If "Yes," please name such persons and explain the basis of their selection or appointment.

**(d)** Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See specific instructions 4(d).) . . .  Yes  No  
 If "Yes," please explain.

**5** Does the organization control or is it controlled by any other organization? . . . . .  Yes  No  
 Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors? . . . . .  Yes  No  
 If either of these questions is answered "Yes," please explain.

The United States Orienteering Federation is a member of the International Orienteering Federation and is subject to its control in matters relating to international competition. The United States Orienteering Federation also controls member clubs in the area of national competitions.

**6** Is the organization financially accountable to any other organization? . . . . .  Yes  No  
 If "Yes," please explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been rendered.

**7** What assets does the organization have that are used in the performance of its exempt function? (Do not include income producing property.) If any assets are not fully operational, explain what stage of completion has been reached, what additional steps remain to be completed, and when such final steps will be taken.

One typewriter and one mimeograph machine.

Part III.—Activities and Operational Information (Continued)

8 (a) What benefits, services, or products will the organization provide with respect to its exempt function?

Informational booklets and materials requested by various educational, scouting, and youth groups; help in setting up courses of instruction; help in establishing local orienteering activity.

(b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? . . . . .  Yes  No

If "Yes," please explain and show how the charges are determined. Membership dues to cover cost of newsletters and journal and other regular duties of the office. Fees to cover cost and postage of some informational booklets. (General information is generally mailed free to those inquiring for the first time, as our budget permits.)

9 Does or will the organization limit its benefits, services or products to specific classes of individuals? . . .  Yes  No

If "Yes," please explain how the recipients or beneficiaries are or will be selected.

10 Is the organization a membership organization? . . . . .  Yes  No

If "Yes," complete the following:

(a) Please describe the organization's membership requirements and attach a schedule of membership fees and dues. Attached as EXHIBIT F.

Membership requires only an interest in participating in or promoting the sport/recreation of orienteering, and paying the membership dues.

(b) Are benefits limited to members? . . . . .  Yes  No

If "No," please explain. (Except information services.)

(c) Attach a copy of the descriptive literature or promotional material used to attract members to the organization. Attached as EXHIBITS C, D, G and H.

11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? . . . . .  Yes  No

If "Yes," please explain.

Part IV.—Statement as to Private Foundation Status (See instructions)

1 Is the organization a private foundation? . . . . .  Yes  No

2 If question 1 is answered "No," indicate the type of ruling being requested as to the organization's status under section 509 by checking the applicable box below:

- Definitive ruling under section 509(a)(1), (2), (3), or (4) — complete Part VII.
 Advance or extended advance ruling under section 509(a)(1) or (2) — See instructions.

3 If question 1 is an answered "Yes," and the organization claims to be a private operating foundation, check here  and complete Part VIII.

**Part V.—Financial Data (See instructions)**

Statement of Receipts and Expenditures, for period ending March 31....., 1977

| Receipts     |  |        |
|--------------|--|--------|
| 1            | Gross contributions, gifts, grants and similar amounts received . . . . .                        | 2335   |
| 2            | Gross dues and assessments of members . . . . .  | 5255   |
| 3            | Gross amounts derived from activities related to organization's exempt purpose . . . . .         | 2070   |
|              | Less cost of sales . . . . .   | 2070   |
| 4            | Gross amounts from unrelated business activities . . . . .                                       |        |
|              | Less cost of sales . . . . .   |        |
| 5            | Gross amount received from sale of assets, excluding inventory items (attach schedule) . . . . . |        |
|              | Less cost or other basis and sales expense of assets sold . . . . .                              |        |
| 6            | Interest, dividends, rents and royalties . . . . .   |        |
| 7            | <b>Total receipts</b> . . . . .  | 9660   |
| Expenditures |  |        |
| 8            | Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .               |        |
| 9            | Disbursements to or for benefit of members (attach schedule) . . . . .                           |        |
| 10           | Compensation of officers, directors, and trustees (attach schedule) . . . . .                    | 907    |
| 11           | Other salaries and wages . . . . .   |        |
| 12           | Interest . . . . .   |        |
| 13           | Rent . . . . .   |        |
| 14           | Depreciation and depletion . . . . .   |        |
| 15           | Other (attach schedule) . . . . . See schedule 1, attached                                       | 11226  |
| 16           | <b>Total expenditures</b> . . . . .  | 12133  |
| 17           | Excess of receipts over expenditures (line 7 less line 16) . . . . .                             | (2473) |

| Balance Sheets            |   | Enter dates ▶ | Beginning date | Ending date |
|---------------------------|---|---------------|----------------|-------------|
|                           |   |               | 4-1-76         | 3-31-77     |
| Assets                    |   |               |                |             |
| 18                        | Cash (a) Interest bearing accounts . . . . .  |               |                |             |
|                           | (b) Other . . . . .   | 3447          | 974            |             |
| 19                        | Accounts receivable, net . . . . .  |               |                |             |
| 20                        | Inventories . . . . .   |               |                |             |
| 21                        | Bonds and notes (attach schedule) . . . . .   |               |                |             |
| 22                        | Corporate stocks (attach schedule) . . . . .  |               |                |             |
| 23                        | Mortgage loans (attach schedule) . . . . .  |               |                |             |
| 24                        | Other investments (attach schedule) . . . . .   |               |                |             |
| 25                        | Depreciable and depletable assets (attach schedule) . . . . .                           |               |                |             |
| 26                        | Land . . . . .  |               |                |             |
| 27                        | Other assets (attach schedule) Typewriter & Mimeograph                                  | 600           | 600            |             |
| 28                        | <b>Total assets</b> . . . . .   | 4047          | 1574           |             |
| Liabilities               |   |               |                |             |
| 29                        | Accounts payable . . . . .  |               |                |             |
| 30                        | Contributions, gifts, grants, etc., payable . . . . .                                   |               |                |             |
| 31                        | Mortgages and notes payable (attach schedule) . . . . .                                 |               |                |             |
| 32                        | Other liabilities (attach schedule) . . . . .   |               |                |             |
| 33                        | <b>Total liabilities</b> . . . . .  | -0-           | -0-            |             |
| Fund Balance or Net Worth |   |               |                |             |
| 34                        | <b>Total fund balance or net worth</b> . . . . .  | 4047          | 1574           |             |
| 35                        | <b>Total liabilities and fund balance or net worth</b> (line 33 plus line 34) . . . . . | 4047          | 1574           |             |

**Part VI.—Required Schedules for Special Activities (See instructions)**

|   | If "Yes,"<br>check<br>here:   | And,<br>complete<br>schedule— |
|---|---|-------------------------------|
| 1 | Is the organization, or any part of it, a school? . . . . .   | A                             |
| 2 | Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .                                | B                             |
| 3 | Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . .                    | C                             |
| 4 | Is the organization, or any part of it, a hospital? . . . . .   | D                             |
| 5 | Is the organization, or any part of it, a home for the aged? . . . . .  | E                             |
| 6 | Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)? . . . . . | F                             |

**Part VII.—Non-Private Foundation Status (Definitive ruling only)**

**A.—Basis for Non-Private Foundation Status**

The organization is not a private foundation because it qualifies as: Also see EXHIBIT J

| ✓ | Kind of organization  | Within the meaning of                    | Complete    |
|---|---|--|-------------|
| 1 | a church  | Sections 509(a)(1) and 170(b)(1)(A)(i)   |             |
| 2 | a school  | Sections 509(a)(1) and 170(b)(1)(A)(ii)  |             |
| 3 | a hospital  | Sections 509(a)(1) and 170(b)(1)(A)(iii) |             |
| 4 | a medical research organization operated in conjunction with a hospital   | Sections 509(a)(1) and 170(b)(1)(A)(iii) |             |
| 5 | being organized and operated exclusively for testing for public safety  | Section 509(a)(4)                        |             |
| 6 | being operated for the benefit of a college or university which is owned or operated by a governmental unit   | Sections 509(a)(1) and 170(b)(1)(A)(iv)  | Part VII.-B |
| 7 | normally receiving a substantial part of its support from a governmental unit or from the general public  | Sections 509(a)(1) and 170(b)(1)(A)(vi)  | Part VII.-B |
| 8 | <input checked="" type="checkbox"/> normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions) | Section 509(a)(2)                        | Part VII.-B |
| 9 | being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7 and 8, above  | Section 509(a)(3)                        | Part VII.-C |

**B.—Analysis of Financial Support**

|   | (a) Most recent taxable year<br>19 <sup>76-7</sup> | (Years next preceding most recent taxable year) |                        |                        | (e) Total |
|---|--|---|------------------------|------------------------|-----------|
|   |  | (b) 19 <sup>75-6</sup>                          | (c) 19 <sup>74-5</sup> | (d) 19 <sup>73-4</sup> |           |
| 1 Gifts, grants, and contributions received . . . . .   | 2335   | 1199  | 4078                   | 1421                   | 9033      |
| 2 Membership fees received . . . . .  | 5255   | 3913  | 2372                   | 1524                   | 13064     |
| 3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513 . . . . .                    | 2070   | 658   | 267                    | 243                    | 3238      |
| 4 Gross income from interest, dividends, rents and royalties . . . . .  |  |   |                        |                        |           |
| 5 Net income from organization's unrelated business activities . . . . .  |  |   |                        |                        |           |
| 6 Tax revenues levied for and either paid to or expended on behalf of the organization . . . . .  |  |   |                        |                        |           |
| 7 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge) . . . . . |  |   |                        |                        |           |
| 8 Other income (not including gain or loss from sale of capital assets)—attach schedule . . . . .   | 9660   | 5770  | 6717                   | 3188                   | 25335     |
| 9 Total of lines 1 through 8 . . . . .  | 7590   | 5112  | 6450                   | 2945                   | 22097     |
| 10 Line 9 less line 3 . . . . .   |  |   |                        |                        |           |
| 11 Enter 2% of line 10, column (e) only . . . . .   |  |   |                        |                        | 442       |

12 If the organization has received any unusual grants during any of the above taxable years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 1 above. (See instructions)

SCHEDULE 1

Other Expenditures:

|  |                    |
|--|--------------------|
| Publications and other literature      | \$2,975.00         |
| Meets and conventions                  | 3,248.00           |
| Postage                                | 1,325.00           |
| T-shirts, patches and bumper stickers  | 1,634.00           |
| Office supplies                        | 493.00             |
| Mimeograph machine                     | 315.00             |
| Trophies                               | 294.00             |
| Telephone                              | 275.00             |
| Maps                                   | 200.00             |
| Membership dues in other organizations | 192.00             |
| Legal fees                             | 90.00              |
| Post office box                        | 44.00              |
| Corporate franchise tax                | 10.00              |
| Miscellaneous                          | 131.00             |
| Total                                  | <u>\$11,226.00</u> |

**Part V.—Financial Data (See instructions)**

Statement of Receipts and Expenditures, for period ending March 31, 1976

| Receipts     |  |             |
|--------------|--|-------------|
| 1            | Gross contributions, gifts, grants and similar amounts received . . . . .                        | 1199        |
| 2            | Gross dues and assessments of members . . . . .  | 3913        |
| 3            | Gross amounts derived from activities related to organization's exempt purpose . . . . .         | 658         |
|              | Less cost of sales . . . . .   | 658         |
| 4            | Gross amounts from unrelated business activities . . . . .                                       |             |
|              | Less cost of sales . . . . .   |             |
| 5            | Gross amount received from sale of assets, excluding inventory items (attach schedule) . . . . . |             |
|              | Less cost or other basis and sales expense of assets sold . . . . .                              |             |
| 6            | Interest, dividends, rents and royalties . . . . .   |             |
| 7            | <b>Total receipts</b> . . . . .  | <b>5770</b> |
| Expenditures |  |             |
| 8            | Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .               |             |
| 9            | Disbursements to or for benefit of members (attach schedule) . . . . .                           |             |
| 10           | Compensation of officers, directors, and trustees (attach schedule) . . . . .                    |             |
| 11           | Other salaries and wages . . . . .   | 385         |
| 12           | Interest . . . . .   |             |
| 13           | Rent . . . . .   |             |
| 14           | Depreciation and depletion . . . . .   |             |
| 15           | Other (attach schedule) . . . . . See Schedule 1, attached                                       | 3729        |
| 16           | <b>Total expenditures</b> . . . . .  | <b>4114</b> |
| 17           | Excess of receipts over expenditures (line 7 less line 16) . . . . .                             | 1656        |

| Balance Sheets            |   | Enter dates ▶ | Beginning date | Ending date |
|---------------------------|---|---------------|----------------|-------------|
|                           |   |               | 4-1-75         | 3-31-76     |
| Assets                    |   |               |                |             |
| 18                        | Cash (a) Interest bearing accounts . . . . .  |               |                |             |
|                           | (b) Other . . . . .   | 1791          |                | 3447        |
| 19                        | Accounts receivable, net . . . . .  |               |                |             |
| 20                        | Inventories . . . . .   |               |                |             |
| 21                        | Bonds and notes (attach schedule) . . . . .   |               |                |             |
| 22                        | Corporate stocks (attach schedule) . . . . .  |               |                |             |
| 23                        | Mortgage loans (attach schedule) . . . . .  |               |                |             |
| 24                        | Other investments (attach schedule) . . . . .   |               |                |             |
| 25                        | Depreciable and depletable assets (attach schedule) . . . . .                           |               |                |             |
| 26                        | Land . . . . .  |               |                |             |
| 27                        | Other assets (attach schedule) . . . . . Typewriter                                     | 300           |                | 300         |
| 28                        | <b>Total assets</b> . . . . .   | 2091          |                | 3747        |
| Liabilities               |   |               |                |             |
| 29                        | Accounts payable . . . . .  |               |                |             |
| 30                        | Contributions, gifts, grants, etc., payable . . . . .                                   |               |                |             |
| 31                        | Mortgages and notes payable (attach schedule) . . . . .                                 |               |                |             |
| 32                        | Other liabilities (attach schedule) . . . . .   |               |                |             |
| 33                        | <b>Total liabilities</b> . . . . .  | -0-           |                | -0-         |
| Fund Balance or Net Worth |   |               |                |             |
| 34                        | <b>Total fund balance or net worth</b> . . . . .  |               | 2091           | 3747        |
| 35                        | <b>Total liabilities and fund balance or net worth (line 33 plus line 34)</b> . . . . . |               | 2091           | 3747        |

**Part VI.—Required Schedules for Special Activities (See instructions)**

|   | If "Yes,"<br>check<br>here:   | And,<br>complete<br>schedule— |
|---|---|-------------------------------|
| 1 | Is the organization, or any part of it, a school? . . . . .   | A                             |
| 2 | Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .                                | B                             |
| 3 | Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . .                    | C                             |
| 4 | Is the organization, or any part of it, a hospital? . . . . .   | D                             |
| 5 | Is the organization, or any part of it, a home for the aged? . . . . .  | E                             |
| 6 | Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)? . . . . . | F                             |



SCHEDULE 1

Other Expenditures:

|  |                   |
|--|-------------------|
| Publications and other literature      | \$1,032.00        |
| Office Supplies and postage            | 1,110.00          |
| T-shirts                               | 589.00            |
| Typewriter                             | 328.00            |
| Membership dues in other organizations | 227.00            |
| Meets and conventions                  | 301.00            |
| Telephone                              | 68.00             |
| Post office box                        | 14.00             |
| Corporate Franchise Tax                | 10.00             |
| Miscellaneous                          | 50.00             |
| Total                                  | <u>\$3,729.00</u> |

**Part V.—Financial Data (See instructions)**

Statement of Receipts and Expenditures, for period ending March 31, 1975

| Receipts     |  |      |
|--------------|--|------|
| 1            | Gross contributions, gifts, grants and similar amounts received . . . . .                        | 4078 |
| 2            | Gross dues and assessments of members . . . . .  | 2372 |
| 3            | Gross amounts derived from activities related to organization's exempt purpose . . . . .         | 267  |
|              | Less cost of sales . . . . .   | 267  |
| 4            | Gross amounts from unrelated business activities . . . . .                                       |      |
|              | Less cost of sales . . . . .   |      |
| 5            | Gross amount received from sale of assets, excluding inventory items (attach schedule) . . . . . |      |
|              | Less cost or other basis and sales expense of assets sold . . . . .                              |      |
| 6            | Interest, dividends, rents and royalties . . . . .   |      |
| 7            | <b>Total receipts</b> . . . . .  | 6717 |
| Expenditures |  |      |
| 8            | Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .               |      |
| 9            | Disbursements to or for benefit of members (attach schedule) . . . . .                           |      |
| 10           | Compensation of officers, directors, and trustees (attach schedule) . . . . .                    |      |
| 11           | Other salaries and wages . . . . .   | 734  |
| 12           | Interest . . . . .   |      |
| 13           | Rent . . . . .   |      |
| 14           | Depreciation and depletion . . . . .   |      |
| 15           | Other (attach schedule) . . . . . See Schedule 1, attached                                       | 5080 |
| 16           | <b>Total expenditures</b> . . . . .  | 5814 |
| 17           | Excess of receipts over expenditures (line 7 less line 16) . . . . .                             | 903  |

| Balance Sheets            |   | Enter dates ▶ | Beginning date | Ending date |
|---------------------------|---|---------------|----------------|-------------|
|                           |   |               | 4-1-74         | 3-31-75     |
| Assets                    |   |               |                |             |
| 18                        | Cash (a) Interest bearing accounts . . . . .  |               |                |             |
|                           | (b) Other . . . . .   | 888           | 1791           |             |
| 19                        | Accounts receivable, net . . . . .  |               |                |             |
| 20                        | Inventories . . . . .   |               |                |             |
| 21                        | Bonds and notes (attach schedule) . . . . .   |               |                |             |
| 22                        | Corporate stocks (attach schedule) . . . . .  |               |                |             |
| 23                        | Mortgage loans (attach schedule) . . . . .  |               |                |             |
| 24                        | Other investments (attach schedule) . . . . .   |               |                |             |
| 25                        | Depreciable and depletable assets (attach schedule) . . . . .                           |               |                |             |
| 26                        | Land . . . . .  |               |                |             |
| 27                        | Other assets (attach schedule) . . . . .  |               |                |             |
| 28                        | <b>Total assets</b> . . . . .   | 888           | 1791           |             |
| Liabilities               |   |               |                |             |
| 29                        | Accounts payable . . . . .  |               |                |             |
| 30                        | Contributions, gifts, grants, etc., payable . . . . .                                   |               |                |             |
| 31                        | Mortgages and notes payable (attach schedule) . . . . .                                 |               |                |             |
| 32                        | Other liabilities (attach schedule) . . . . .   |               |                |             |
| 33                        | <b>Total liabilities</b> . . . . .  | -0-           | -0-            |             |
| Fund Balance or Net Worth |   |               |                |             |
| 34                        | <b>Total fund balance or net worth</b> . . . . .  | 888           | 1791           |             |
| 35                        | <b>Total liabilities and fund balance or net worth (line 33 plus line 34)</b> . . . . . | 888           | 1791           |             |

| Part VI.—Required Schedules for Special Activities (See instructions) |   | If "Yes,"<br>check<br>here; | And,<br>complete<br>schedule— |
|---|---|-----------------------------|-------------------------------|
| 1   | Is the organization, or any part of it, a school? . . . . .   |                             | A                             |
| 2   | Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .                                |                             | B                             |
| 3   | Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . . .                  |                             | C                             |
| 4   | Is the organization, or any part of it, a hospital? . . . . .   |                             | D                             |
| 5   | Is the organization, or any part of it, a home for the aged? . . . . .  |                             | E                             |
| 6   | Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)? . . . . . |                             | F                             |

SCHEDULE 1

Other Expenditures:

|  |                   |
|--|-------------------|
| Publications and other literature      | \$1,832.00        |
| Office supplies and postage            | 228.00            |
| Telephone and telegram expenses        | 87.00             |
| Membership dues in other organizations | 328.00            |
| Meets and conventions                  | 2,513.00          |
| Executive Board Meeting                | 75.00             |
| Corporate Franchise Tax                | 17.00             |
| TOTAL                                  | <u>\$5,080.00</u> |

**Part V.—Financial Data (See instructions)**

Statement of Receipts and Expenditures, for period ending March 31, 1974

| Receipts     |  |      |
|--------------|--|------|
| 1            | Gross contributions, gifts, grants and similar amounts received . . . . .                        | 1421 |
| 2            | Gross dues and assessments of members . . . . .  | 1524 |
| 3            | Gross amounts derived from activities related to organization's exempt purpose . . . . .         | 243  |
|              | Less cost of sales . . . . .   | 0    |
| 4            | Gross amounts from unrelated business activities . . . . .                                       |      |
|              | Less cost of sales . . . . .   |      |
| 5            | Gross amount received from sale of assets, excluding inventory items (attach schedule) . . . . . |      |
|              | Less cost or other basis and sales expense of assets sold . . . . .                              |      |
| 6            | Interest, dividends, rents and royalties . . . . .   |      |
| 7            | <b>Total receipts</b> . . . . .  | 3188 |
| Expenditures |  |      |
| 8            | Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .               |      |
| 9            | Disbursements to or for benefit of members (attach schedule) . . . . .                           |      |
| 10           | Compensation of officers, directors, and trustees (attach schedule) . . . . .                    |      |
| 11           | Other salaries and wages . . . . .   | 692  |
| 12           | Interest . . . . .   |      |
| 13           | Rent . . . . .   |      |
| 14           | Depreciation and depletion . . . . .   |      |
| 15           | Other (attach schedule) . . . . . See Schedule 1, attached                                       | 2148 |
| 16           | <b>Total expenditures</b> . . . . .  | 2840 |
| 17           | Excess of receipts over expenditures (line 7 less line 16) . . . . .                             | 348  |

| Balance Sheets            |   | Enter dates ▶ | Beginning date | Ending date |
|---------------------------|---|---------------|----------------|-------------|
|                           |   |               | 4-1-73         | 3-31-74     |
| Assets                    |   |               |                |             |
| 18                        | Cash (a) Interest bearing accounts . . . . .  |               |                |             |
|                           | (b) Other . . . . .   |               |                |             |
| 19                        | Accounts receivable, net . . . . .  |               | 540            | 888         |
| 20                        | Inventories . . . . .   |               |                |             |
| 21                        | Bonds and notes (attach schedule) . . . . .   |               |                |             |
| 22                        | Corporate stocks (attach schedule) . . . . .  |               |                |             |
| 23                        | Mortgage loans (attach schedule) . . . . .  |               |                |             |
| 24                        | Other investments (attach schedule) . . . . .   |               |                |             |
| 25                        | Depreciable and depletable assets (attach schedule) . . . . .                           |               |                |             |
| 26                        | Land . . . . .  |               |                |             |
| 27                        | Other assets (attach schedule) . . . . .  |               |                |             |
| 28                        | <b>Total assets</b> . . . . .   |               | 540            | 888         |
| Liabilities               |   |               |                |             |
| 29                        | Accounts payable . . . . .  |               |                |             |
| 30                        | Contributions, gifts, grants, etc., payable . . . . .                                   |               |                |             |
| 31                        | Mortgages and notes payable (attach schedule) . . . . .                                 |               |                |             |
| 32                        | Other liabilities (attach schedule) . . . . .   |               |                |             |
| 33                        | <b>Total liabilities</b> . . . . .  |               | -0-            | -0-         |
| Fund Balance or Net Worth |   |               |                |             |
| 34                        | <b>Total fund balance or net worth</b> . . . . .  |               | 540            | 888         |
| 35                        | <b>Total liabilities and fund balance or net worth (line 33 plus line 34)</b> . . . . . |               | 540            | 888         |

| Part VI.—Required Schedules for Special Activities (See instructions) |   | If "Yes,"<br>check<br>here; | And,<br>complete<br>schedule— |
|---|---|-----------------------------|-------------------------------|
| 1   | Is the organization, or any part of it, a school? . . . . .   |                             | A                             |
| 2   | Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .                                |                             | B                             |
| 3   | Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . .                    |                             | C                             |
| 4   | Is the organization, or any part of it, a hospital? . . . . .   |                             | D                             |
| 5   | Is the organization, or any part of it, a home for the aged? . . . . .  |                             | E                             |
| 6   | Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)? . . . . . |                             | F                             |

SCHEDULE 1

Other Expenditures:

|  |                   |
|--|-------------------|
| Publications and other literature      | \$1,057.00        |
| Trophies                               | 13.00             |
| Office supplies and postage            | 266.00            |
| Membership dues in other organizations | 125.00            |
| Advertisements                         | 15.00             |
| Conference room rental                 | 16.00             |
| USOF patches and bumper stickers       | 656.00            |
| Total                                  | <u>\$2,148.00</u> |

**Part V.—Financial Data (See instructions)**

Statement of Receipts and Expenditures, for period ending March 31, 1973

| Receipts     |  |     |
|--------------|--|-----|
| 1            | Gross contributions, gifts, grants and similar amounts received . . . . .                        | 259 |
| 2            | Gross dues and assessments of members . . . . .  | 665 |
| 3            | Gross amounts derived from activities related to organization's exempt purpose . . . . .         | 30  |
|              | Less cost of sales . . . . .   | 30  |
| 4            | Gross amounts from unrelated business activities . . . . .                                       |     |
|              | Less cost of sales . . . . .   |     |
| 5            | Gross amount received from sale of assets, excluding inventory items (attach schedule) . . . . . |     |
|              | Less cost or other basis and sales expense of assets sold . . . . .                              |     |
| 6            | Interest, dividends, rents and royalties . . . . .   |     |
| 7            | <b>Total receipts</b> . . . . .  | 954 |
| Expenditures |  |     |
| 8            | Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .               |     |
| 9            | Disbursements to or for benefit of members (attach schedule) . . . . .                           |     |
| 10           | Compensation of officers, directors, and trustees (attach schedule) . . . . .                    |     |
| 11           | Other salaries and wages . . . . .   | 263 |
| 12           | Interest . . . . .   |     |
| 13           | Rent . . . . .   |     |
| 14           | Depreciation and depletion . . . . .   |     |
| 15           | Other (attach schedule) . . . . . See Schedule 1, attached.                                      | 691 |
| 16           | <b>Total expenditures</b> . . . . .  | 954 |
| 17           | Excess of receipts over expenditures (line 7 less line 16) . . . . .                             | 0   |

| Balance Sheets            |   | Enter dates ▶ | Beginning date | Ending date |
|---------------------------|---|---------------|----------------|-------------|
|                           |   |               | 4-1-72         | 3-31-73     |
| Assets                    |   |               |                |             |
| 18                        | Cash (a) Interest bearing accounts . . . . .  |               |                |             |
|                           | (b) Other . . . . .   | 540           |                | 540         |
| 19                        | Accounts receivable, net . . . . .  |               |                |             |
| 20                        | Inventories . . . . .   |               |                |             |
| 21                        | Bonds and notes (attach schedule) . . . . .   |               |                |             |
| 22                        | Corporate stocks (attach schedule) . . . . .  |               |                |             |
| 23                        | Mortgage loans (attach schedule) . . . . .  |               |                |             |
| 24                        | Other investments (attach schedule) . . . . .   |               |                |             |
| 25                        | Depreciable and depletable assets (attach schedule) . . . . .                           |               |                |             |
| 26                        | Land . . . . .  |               |                |             |
| 27                        | Other assets (attach schedule) . . . . .  |               |                |             |
| 28                        | <b>Total assets</b> . . . . .   | 540           |                | 540         |
| Liabilities               |   |               |                |             |
| 29                        | Accounts payable . . . . .  |               |                |             |
| 30                        | Contributions, gifts, grants, etc., payable . . . . .                                   |               |                |             |
| 31                        | Mortgages and notes payable (attach schedule) . . . . .                                 |               |                |             |
| 32                        | Other liabilities (attach schedule) . . . . .   |               |                |             |
| 33                        | <b>Total liabilities</b> . . . . .  | 0             |                | 0           |
| Fund Balance or Net Worth |   |               |                |             |
| 34                        | <b>Total fund balance or net worth</b> . . . . .  | 540           |                | 540         |
| 35                        | <b>Total liabilities and fund balance or net worth (line 33 plus line 34)</b> . . . . . | 540           |                | 540         |

**Part VI.—Required Schedules for Special Activities (See instructions)**

|   | If "Yes," check here:   | And, complete schedule— |
|---|---|-------------------------|
| 1 | Is the organization, or any part of it, a school? . . . . .   | A                       |
| 2 | Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .                                | B                       |
| 3 | Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . .                    | C                       |
| 4 | Is the organization, or any part of it, a hospital? . . . . .   | D                       |
| 5 | Is the organization, or any part of it, a home for the aged? . . . . .  | E                       |
| 6 | Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)? . . . . . | F                       |

SCHEDULE 1

Other Expenditures:

|                                    |          |
|------------------------------------|----------|
| Publications and other literature  | \$503.00 |
| Trophies                           | 26.00    |
| Office supplies and postage        | 117.00   |
| Membership dues in other societies | 30.00    |
| Advertisements                     | 15.00    |

|       |                 |
|-------|-----------------|
| Total | <u>\$691.00</u> |
|-------|-----------------|

**Part V.—Financial Data (See instructions)**

Statement of Receipts and Expenditures, for period ending March 31, 1972

| Receipts     |  |     |
|--------------|--|-----|
| 1            | Gross contributions, gifts, grants and similar amounts received . . . . .  | 489 |
| 2            | Gross dues and assessments of members . . . . .  | 370 |
| 3            | Gross amounts derived from activities related to organization's exempt purpose<br>Less cost of sales . . . . .   |     |
| 4            | Gross amounts from unrelated business activities . . . . .<br>Less cost of sales . . . . .   |     |
| 5            | Gross amount received from sale of assets, excluding inventory items (attach<br>schedule) . . . . .<br>Less cost or other basis and sales expense of assets sold . . . . . |     |
| 6            | Interest, dividends, rents and royalties . . . . .   |     |
| 7            | <b>Total receipts</b> . . . . .  | 859 |
| Expenditures |  |     |
| 8            | Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .   |     |
| 9            | Disbursements to or for benefit of members (attach schedule) . . . . .   |     |
| 10           | Compensation of officers, directors, and trustees (attach schedule) . . . . .  |     |
| 11           | Other salaries and wages . . . . .   | 88  |
| 12           | Interest . . . . .   |     |
| 13           | Rent . . . . .   |     |
| 14           | Depreciation and depletion . . . . .   |     |
| 15           | Other (attach schedule) . See schedule 1, attached.  | 231 |
| 16           | <b>Total expenditures</b> . . . . .  | 319 |
| 17           | Excess of receipts over expenditures (line 7 less line 16) . . . . .   | 540 |

| Balance Sheets            |   | Enter<br>dates ▶ | Beginning date<br>11-12-71 | Ending date<br>3-31-72 |
|---------------------------|---|------------------|----------------------------|------------------------|
| Assets                    |   |                  |                            |                        |
| 18                        | Cash (a) Interest bearing accounts . . . . .  |                  |                            |                        |
|                           | (b) Other . . . . .   | -0-              |                            | 540                    |
| 19                        | Accounts receivable, net . . . . .  |                  |                            |                        |
| 20                        | Inventories . . . . .   |                  |                            |                        |
| 21                        | Bonds and notes (attach schedule) . . . . .   |                  |                            |                        |
| 22                        | Corporate stocks (attach schedule) . . . . .  |                  |                            |                        |
| 23                        | Mortgage loans (attach schedule) . . . . .  |                  |                            |                        |
| 24                        | Other investments (attach schedule) . . . . .   |                  |                            |                        |
| 25                        | Depreciable and depletable assets (attach schedule) . . . . .                           |                  |                            |                        |
| 26                        | Land . . . . .  |                  |                            |                        |
| 27                        | Other assets (attach schedule) . . . . .  |                  |                            |                        |
| 28                        | <b>Total assets</b> . . . . .   | -0-              |                            | 540                    |
| Liabilities               |   |                  |                            |                        |
| 29                        | Accounts payable . . . . .  |                  |                            |                        |
| 30                        | Contributions, gifts, grants, etc., payable . . . . .                                   |                  |                            |                        |
| 31                        | Mortgages and notes payable (attach schedule) . . . . .                                 |                  |                            |                        |
| 32                        | Other liabilities (attach schedule) . . . . .   |                  |                            |                        |
| 33                        | <b>Total liabilities</b> . . . . .  | -0-              |                            | -0-                    |
| Fund Balance or Net Worth |   |                  |                            |                        |
| 34                        | <b>Total fund balance or net worth</b> . . . . .  | -0-              |                            | 540                    |
| 35                        | <b>Total liabilities and fund balance or net worth</b> (line 33 plus line 34) . . . . . | -0-              |                            | 540                    |

| Part VI.—Required Schedules for Special Activities (See instructions) |  | If "Yes,"<br>check<br>here; | And,<br>complete<br>schedule— |
|---|--|-----------------------------|-------------------------------|
| 1   | Is the organization, or any part of it, a school? . . . . .  |                             | A                             |
| 2   | Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .                                   |                             | B                             |
| 3   | Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . .                       |                             | C                             |
| 4   | Is the organization, or any part of it, a hospital? . . . . .  |                             | D                             |
| 5   | Is the organization, or any part of it, a home for the aged? . . . . .   |                             | E                             |
| 6   | Is the organization, or any part of it, a litigating organization (public interest law firm or similar<br>organization)? . . . . . |                             | F                             |



SCHEDULE 1

Other Expenditures:

|  |                 |
|--|-----------------|
| Publications and other literature      | \$167.00        |
| Office supplies and postage            | 49.00           |
| Membership dues in other organizations | 15.00           |
| Total                                  | <u>\$231.00</u> |



Part VIII.—Basis for Status as a Private Operating Foundation

If the organization—

- (a) bases its claim to private operating foundation status upon normal and regular operations over a period of years; or
(b) is newly created, set up as a private operating foundation, and has at least one year's experience;

complete the schedule below answering the questions under the income test and one of the three supplemental tests (assets, endowment, or support). If the organization does not have at least one year's experience, complete line 21. If the organization's private operating foundation status depends upon its normal and regular operations as described in (a) above, submit, as an additional attachment, data in tabular form corresponding to the schedule below for the three years next preceding the most recent taxable year.

Income Test
Assets Test
Endowment Test
Support Test
21 Newly created organizations with less than one year's experience: Attach a statement explaining how the organization is planning to satisfy the requirements of section 4942(j)(3) with respect to the income test and one of the supplemental tests during its first year's operation.

EXHIBIT K

UNITED STATES ORIENTEERING FEDERATION, INC.

APPLICATION FOR RECOGNITION OF EXEMPTION  
Part VII (B) (13) (b)

No part of the amounts included on lines 1, 2 and 3 was received from any person who is a "disqualified person."

UNITED STATES ORIENTEERING FEDERATION, INC.

By Eric A. Wagner  
Eric A. Wagner, Secretary-Treasurer

EXHIBIT J

UNITED STATES ORIENTEERING FEDERATION, INC.

APPLICATION FOR RECOGNITION OF EXEMPTION

Part VII (A)

The organization is also not a private foundation because it qualifies as an organization, the purpose of which is to foster national or international sports competition, and no part of its activities involves the provision of athletic facilities or equipment, within the meaning of Section 170 (c) (2).

UNITED STATES ORIENTEERING FEDERATION, INC.

By *Eric A. Wagner*  
Eric A. Wagner, Secretary-Treasurer



# United States Orienteering Federation

P. O. BOX 500 ■ ATHENS, OHIO 45701

## APPLICATION FOR MEMBERSHIP IN THE UNITED STATES ORIENTEERING FEDERATION (USOF)

Please check one     New Member     Renewal                      Date \_\_\_\_\_

I, \_\_\_\_\_, hereby apply for membership in the United States Orienteering Federation (USOF). I understand that I am entitled to all the benefits of the organization, including membership in the International Orienteering Federation.

I am applying for membership as follows: (check one)

A. As a member of a club chartered with USOF:

- |  |  |
|--|--|
| Club _____                                 | Signature (Pres./Sec.) _____                 |
| <input type="checkbox"/> Student (\$2.00)  | <input type="checkbox"/> Family (\$7.00)     |
| <input type="checkbox"/> Individual (4.00) | <input type="checkbox"/> Lifetime (\$100.00) |

B. Direct membership (not a member of a USOF chartered club):

- |  |  |
|--|--|
| <input type="checkbox"/> Student (\$3.00)    | <input type="checkbox"/> Family (\$9.00)     |
| <input type="checkbox"/> Individual (\$5.00) | <input type="checkbox"/> Lifetime (\$100.00) |

Name (print) \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Sex \_\_\_\_\_ Year of Birth \_\_\_\_\_

Home Phone ( \_\_\_\_\_ ) \_\_\_\_\_ Office ( \_\_\_\_\_ ) \_\_\_\_\_

(If Family Membership, please list additional members.)

| Name _____ | Sex _____ | Age _____ |
|------------|-----------|-----------|
| _____      | _____     | _____     |
| _____      | _____     | _____     |
| _____      | _____     | _____     |
| _____      | _____     | _____     |

Membership expires one year from date of receipt of application.  
Mail to above address.  
Make check payable to United States Orienteering Federation.

*The Thinking Sport - Orienteering*

EXHIBIT E

DIRECTORS AND OFFICERS OF  
UNITED STATES ORIENTEERING FEDERATION, INC.

Dick Adams (President)  
P. O. Box 8634 UT  
Knoxville, Tenn. 37916

Steve Andresen  
P. O. Box 522  
Buena Vista, CO 81211

Russell Bruce  
12 Elder Drive  
Marquette, MI 49855

Stewart Cramer  
P. O. Box 444  
Mariposa, CA 95338

Jack Dyess (Vice President)  
P. O. Box 164  
Fort Monroe, VA 23651

Cindy Fuller  
Rt. #3, Box 282 IE  
Gaylord, MI 49735

Bill Gookin  
5946 Wenrich Drive  
San Diego, CA 92120

Joanne Pezdir Gunther (Executive Committee)  
P. O. Box 370  
Fort Belvoir, VA 22060

Loch Johnson (Executive Committee)  
741 "A" Delaware Ave. SW  
Washington, DC 20024

Bjorn Kjellstrom (Executive Committee)  
Honey Hollow Rd  
Box 102  
Pound Ridge, New York 10576

Andrew Marcec (Executive Committee)  
Rt., 7, Jackson Hills  
Carbondale, IL 62901

Robert Shoptaw (Executive Committee)  
1735 Swann St.  
Fayetteville, NC 28303

Louie van Straveren (Vice President)  
Goldsworth Valley Apt. R-1  
Kalamazoo, MI 49008

Eric A. Wagner (Secretary-Treasurer)  
1 S. Congress St. Apt. D  
Athens, Ohio 45701

Billy D. Williams (Executive Committee)  
11B Forsyth  
Fort Riley, Kansas 66442