

# EXEMPTION APPLICATION

FOR USE OF RELIGIOUS, CHARITABLE, SCIENTIFIC, LITERARY, OR EDUCATIONAL ORGANIZATIONS

CLAIMING EXEMPTION FROM FEDERAL INCOME TAX UNDER SECTION 101(6) OF THE INTERNAL REVENUE CODE AND THE CORRESPONDING PROVISIONS OF PRIOR REVENUE ACTS

(To be made only by a principal officer of the organization claiming the exemption)

August 26, 1952

(Date)

I, Willa Norris, declare under the penalties  
(Name of declarant)  
of perjury that I am the Acting Executive Secretary of the  
(Title of declarant—as president, secretary, etc.)  
American Personnel and Guidance Association, Inc., located at  
(Full name of organization)  
1534 O Street, N. W., Washington 5, D. C.  
(Complete address, including street and number—post office box, etc.)

and that the following answers and statements, including all statements attached hereto, are complete and true to the best of my knowledge and belief:

1. Is the organization incorporated? Yes If so, under the laws of what State? District of Columbia  
(Yes or no) (Name of State)  
When? August 4, 1952 If not incorporated, state the manner of organization and the date thereof  
(Date of incorporation)

2. Is the organization the outgrowth or continuation of any form of predecessor? Yes If so, state the  
(Yes or no) name of such predecessor and the period during which it was in existence National Vocational Guidance Association, Inc. 1913 - 1952.

3. Has the organization filed Federal income tax returns? Yes If so, state return form number and year or  
(Yes or no) Monthly depository receipt submitted to American Security & Trust Co., August 1, 1952, for month of July under No. 189232 issued to National Vocational Guidance Assn. Inc.

4. State briefly the specific purposes for which the organization was formed. (Do not quote from, or make reference to, the articles of incorporation or bylaws for this purpose.) To improve and promote guidance and personnel practices in public schools, business, industry, and social agencies by the unification of four separate membership organizations which were interested in the guidance and personnel field. These organizations are: American College Personnel Association (organized 1924); National Association of Guidance Supervisors and Counselor Trainers (organized 1940); National Vocational Guidance Association (organized 1913); and Student Personnel Association for Teacher Education (organized 1931).

5. Is the organization authorized to issue capital stock? No (Yes or no) If so, state (1) the class or classes of such stock, (2) the number and par value of shares of each class outstanding, and (3) the consideration paid for outstanding shares \_\_\_\_\_

6. If capital stock is outstanding, state whether any dividends or interest has been or may be paid thereon \_\_\_\_\_ If so, give facts in detail \_\_\_\_\_ (Yes or no)

7. If any distribution of corporate property of any character has ever been made to shareholders or members, attach hereto a separate statement containing full details thereof, including (1) amounts or value, (2) source of funds or property distributed, and (3) basis of and authority for distribution.

8. State all sources from which the organization's income is derived Membership and subscription dues; sale of separate small publications; contributions received from the membership toward the Development fund of the new Association; Ads which will appear in the main publication. (1952-53)

9. Does any part of the receipts represent payment for services of any character rendered by the organization? No (Yes or no) If so, explain in detail \_\_\_\_\_

10. State all the activities in which the organization is presently engaged. (Explain in detail, using additional sheets as required—See footnote.) Will publish beginning October 1952, 8 times yearly, THE

The American Personnel and Guidance Association will hope to increase the professional knowledge of its members as well as to advance the guidance and personnel movement through active committee work in the following areas: Awards, Community Organization of Guidance, Cooperation with Business and Industry, Development and Activities, Ethical Practices, International Relations, Manpower Utilization, Professional Training Licensing and Certification, Public Affairs, Radio and Television, Regional Conferences, and Research. (Add others to complete)

formed July 1, 1952.

12. Is the organization now, or has it ever been, engaged in carrying on propaganda, or otherwise either advocating or opposing pending or proposed legislation? No If so, furnish a detailed explanation of such activities, and furnish copies of literature, if any, distributed by the organization. (Use additional sheets as required—See footnote.)

13. (a) For what purposes, other than in payment for services rendered or supplies furnished, are the organization's funds expended? None

(b) If any payments are made to members or shareholders for services rendered the organization, attach a separate statement showing the amounts so paid and the character of the services rendered.

14. Does any part of the net income of the organization inure to the benefit of any private shareholder or individual? No

15. If the organization is a hospital, attach a separate statement showing the number of full-pay, the number of part-pay, and the number of nonpay patients treated during the last complete year of operation.

16. In the event of the dissolution of the organization, what disposition would be made of its property? Transferred to another organization which would be interested in guidance & personnel practices.

17. After July 1, 1950, did—

- The creator of your organization, or
- A contributor to your organization, or
- A brother or sister (whole or half blood), spouse, ancestor, or lineal descendant of such creator or contributor, or
- A corporation owned (50 percent or more of voting stock or 50 percent or more of value of all stock) directly or indirectly by such creator or contributor

- (a) Borrow any part of your income or corpus? . . . . . (Yes or no)
- (b) Receive any compensation for personal services from you? . . . . . (Yes or no)
- (c) Have any part of your services made available to him? . . . . . (Yes or no)
- (d) Purchase any securities or other property from you? . . . . . (Yes or no)
- (e) Sell any securities or other property to you? . . . . . (Yes or no)
- (f) Have any part of your income or corpus diverted to him by any transaction? . . . . . (Yes or no)

If answer to any question is "yes," attach detailed statement.

18. Attach to this application a classified statement of the receipts and expenditures of the organization during the last complete year of operation and a complete statement of the assets and liabilities as of the end of that year; a copy of the articles of incorporation, if incorporated, or if not incorporated, a copy of the constitution, articles of association, declaration of trust, or other document setting forth the aims and purposes of the organization; and a copy of the bylaws, or other similar code of regulations. If exemption is claimed as an exclusively educational organization and a regular curriculum and faculty are not normally maintained and a regularly organized body of pupils or students is not normally in attendance at the place where the educational activities are regularly carried on, there should also be attached specimen copies of any books, pamphlets, leaflets, or other printed matter issued or distributed during the latest complete year of operations.

(See below)

(Signature of officer making declaration)

(If the space provided for the insertion of information or data under any of the above questions is inadequate for the purposes, additional sheets may be used which should be properly identified and securely attached hereto.)

### IMPORTANT

A mere claim or contention by an organization that it is exempt from income tax under section 101 of the Internal Revenue Code and the corresponding provisions of prior revenue acts will not relieve the organization from filing income tax returns and paying the tax. Unless the Commissioner has determined that an organization is exempt, it must prepare and file a complete income tax return for each taxable year of its existence. Accordingly, every organization that claims to be exempt should furnish the information and data specified herein, together with any other facts deemed material to the question, with the least possible delay, in order that the Commissioner can determine whether or not it is exempt. As soon as practicable after the information and data are received, the organization will be advised of the Commissioner's determination, and, if it is held to be exempt, no further income tax returns will be required.

U. S. GOVERNMENT PRINTING OFFICE 16-16137-7

1. Attached photostatic copy of articles of incorporation, *submitted in 1952*
2. Copy of Plan of Organization since constitution and by-laws will not be adopted until annual convention March 1952.
3. Copy of OCCUPATIONS, The Vocational Guidance Journal. Effective October 1952 the American Personnel and Guidance Association will publish THE PERSONNEL AND GUIDANCE JOURNAL - Successor to OCCUPATIONS, a magazine basically the same as OCCUPATIONS.
4. A brochure entitled "What is APGA" which describes the newly created American Personnel and Guidance Association.
5. A copy of the Statement of Income and Expenditures for the last fiscal year of the National Vocational Guidance Association. The expenditures and income of the American Personnel and Guidance Association will be very similar to that of the National Vocational Guidance Association.