

**Application for Recognition of Exemption
 Under Section 501(a)**

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 on page 6 of the instructions.

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, page 7)
- b Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- 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, page 19)
- n Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

1a Full name of organization (as shown in organizing document) <p align="center">Military Marksmanship Association, Inc.</p>	2 Employer identification number (EIN) (if none, see Specific Instructions on page 2) <p align="center">58 ; 2664103</p>	
1b c/o Name (if applicable) <p align="center">James A. Youmans, CPA</p>	3 Name and telephone number of person to be contacted if additional information is needed <p align="center">James A. Youmans</p> <p align="center">(706) 587-3513</p>	
1c Address (number and street) Room/Suite <p>P.O. BOX 1562</p>		
1d City, town or post office, state, and ZIP + 4 If you have a foreign address, see Specific Instructions for Part I, page 2. <p align="center">FORTSON, GA 31808-1562</p>		
1e Web site address <p>www.militarymarksmanship.com</p>	4 Month the annual accounting period ends <p align="center">December</p>	5 Date incorporated or formed <p align="center">October 19, 2001</p>

- 6** Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? Yes No
 If "Yes," attach an explanation.
- 7** Has the organization filed Federal income tax returns or exempt organization information returns? Yes 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

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**

 (Signature) **Archibald V. Arnold, III President**
 (Type or print name and title or authority of signer) (Date)

For Paperwork Reduction Act Notice, see page 5 of the instructions.

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.

A. Provides a link to the history of the United States Army Marksmanship Unit (USAMU). These activities are conducted by the officers and members of the Military Marksmanship Association, Inc. (MMA) in coordination with the leadership of the USAMU. This function receives 60% of the MMA's time and effort. Activities in support of this task include: (1) Collects and maintains lists and rosters of personnel currently and formerly assigned to the USAMU. (2) Maintains a directory of current MMA members. (3) Publishes a quarterly newsletter and maintains an internet website that reports current events, retirements, demises, upcoming events and other subjects of interest to the members. Both the newsletter and website contain short notes regarding the history of the organization and humorous anecdotes about some of the adventures and misadventures of the participants. (4) Receives and organizes photographs, documents, and other historical items donated by members and families of members. The MMA loans artifacts to the USAMU for use in the USAMU Hall of Fame.

B. Supports the goals and objectives of the USAMU. These activities are coordinated through the officers of the MMA with the leadership of the USAMU. Members are canvassed to procure volunteers as required to support USAMU activities. Funds are budgeted and allocated to provide awards and other morale enhancing activities for the soldiers. This function receives approximately 30% of the MMA's time and effort. Activities in support of this task include: (1) Provides experienced volunteers to support national and international marksmanship competitions conducted at Fort Benning, Georgia. The MMA also provides volunteers for other activities as requested. (2) Provides funds to the USAMU for procurement of awards to recognize the accomplishments of the soldiers and civilian employees of the USAMU. (3) Hosts other morale enhancing activities for the USAMU. These include an annual golf tournament with the MMA members and soldiers from the USAMU (4) MMA members attend and participate in ceremonies to honor soldiers who have achieved excellence in national and international competition. (5) Provides other non-monetary assistance to the USAMU as requested.

C. Hosts ceremonies and social events for the members of the MMA. These functions are performed by the MMA officers and volunteers. This function receives approximately 10% of the associations time and effort. Activities in support of this task include: (1) Conducts the annual MMA Reunion; (2) Conducts the annual membership meeting.

D. Future activities (1) Establish a restricted fund that will be used to fund scholarships as well as the collection and preservation of historical items pertaining to the history of the USAMU and its role in national and international marksmanship competition. (2) Expand support of the USAMU as additional, unrestricted funds become available. In the event the MMA is disbanded any cash remaining will be donated to the Rifle and Pistol Club of Fort Benning, Georgia, a 501(c)(3) organization, for its use in safe gun handling and marksmanship training. Historical articles will be donated to the National Infantry Museum at Fort Benning, Georgia. Any remaining materials, such as office supplies and equipment will be donated to Goodwill Industries in Columbus, Georgia.

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

**Membership Fees
Investment Income
Memorabilia Sales
Grants and Awards**

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
Archibald V. Arnold, III, President, 3217 Cathryn Drive, Columbus, GA 31906-1122	\$0.00
Bruce Meredith, Vice President, 103 Woodfield Circle, LaGrange, GA 30240	\$0.00
Samuel W. Hunter, Treasurer, 158 Pleasant Valley Drive, Fortson, GA 31808	\$0.00
Laurence K. Mosely, Recording Secretary, 6630 Highridge Drive, Columbus, GA 31904	\$0.00

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.

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 (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

United State Army Marksmanship Unit, United States Army, Fort Benning, GA. The MMA is recognized as an entity that is allowed to operate on the installation and is provided a small working space within the headquarters of the USAMU. Because of its relationship with Fort Benning and the USAMU, the MMA is required to provide copies of financial statements to the Commander, United States Army Infantry Center, Fort Benning, Georgia for review. The MMA is not a governmental organization and receives no other support from the Department of Defense.

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.

Individual membership is open to all active duty military personnel, retired military personnel, spouses of active and retired military personnel and civilians employees of the USAMU. Individual membership costs \$15.00 the first year and \$10.00 per year thereafter. Although corporate memberships were provided for in the original constitution, there are currently no corporate members and the members will be asked at the upcoming annual meeting to remove that provision from the constitution. See Schedule K for a breakdown of membership.

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

Cash and cash equivalents will be distributed to the Rifle and Pistol Club of Fort Benning, Georgia, a 501(c)(3) organization, for its use in conducting safe gun handling and marksmanship training. Items of historical significance will be distributed to the National Infantry Museum at Fort Benning, Georgia. All other assets will be distributed to Goodwill Industries of Columbus, Georgia.

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.

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.

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.

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.

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.)

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.

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

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 1/1/03 To 12/31/03	(b) 2002	(c) 2001	(d) 2000	
1 Gross dues and assessments of members	4805.00	5180.00	5445.00	4605.00	20035.00
2 Gross contributions, gifts, etc.	164.00	43.00	118.25	2631.00	2956.25
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)	31.00	58.00	110.93	69.00	268.93
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule)					
6 Investment income (see page 3 of the instructions)	304.80	382.07	718.23	684.00	2089.10
7 Other revenue (attach schedule)	600.00	600.00	600.00	600.00	2400.00
8 Total revenue (add lines 1 through 7)	5904.80	6263.07	6992.41	8589.00	27749.28
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes.	3921.97	5043.21	3829.07	4796.26	17590.51
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule)	3000.00	300.00	1800.00		5100.00
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages.					
15 Interest					
16 Occupancy	600.00	600.00	600.00	600.00	2400.00
17 Depreciation and depletion					
18 Other expenses (attach schedule)	165.00				
19 Total expenses (add lines 9 through 18)	7686.97	5943.21	6229.07	5396.07	25255.51
20 Excess of revenue over expenses (line 8 minus line 19)	(1782.17)	319.86	763.34	3192.74	2493.77

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

		Current Tax Year as of	
		1	19043.43
Assets			
1	Cash	2	
2	Accounts receivable, net	3	
3	Inventories	4	
4	Bonds and notes receivable (attach schedule)	5	
5	Corporate stocks (attach schedule)	6	
6	Mortgage loans (attach schedule)	7	
7	Other investments (attach schedule)	8	
8	Depreciable and depletable assets (attach schedule)	9	
9	Land	10	
10	Other assets (attach schedule)	11	
11	Total assets		
Liabilities			
12	Accounts payable	13	
13	Contributions, gifts, grants, etc., payable	14	
14	Mortgages and notes payable (attach schedule)	15	
15	Other liabilities (attach schedule)	16	
16	Total liabilities		
Fund Balances or Net Assets			
17	Total fund balances or net assets	17	19043.43
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18	19043.43

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.

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	419
b	Number of members who are present or former members of the U.S. Armed Forces	401
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	10

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 8

Civilian employees of the Army Marksmanship Unit are authorized to join.

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. 383

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; and August 5, 1964, through May 7, 1975.

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?

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.)

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? 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.

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? Yes No



Attachment to Military Marksmanship Association, Inc. Request for Recognition of
Exemption under Section 501(a), Form 1024

Form 1024, page 1, line 6; The Military Marksmanship Association, Inc. requested IRS determination that it be classified as a 501(c)(3) organization in early 2003. That request was denied.

Form 1024, page 5, line 3; all sales on this line were from sales of cups, mugs, hats, and other types of souvenirs.

Form 1024, page 5, line 11; all contributions were for morale enhancing activities for soldiers of the Army Marksmanship Unit. These included prizes, awards, and social activities.

Form 1024, page 5, line 18; other expenses for 2003 include \$15.00 for corporation registration and \$150.00 user fee for Exempt Organization Determination Letter Request.