

Application for Recognition of Exemption Under Section 501(a)

If exempt status is approved,
 this application will be open
 for public inspection.

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) Air Products Retirees Association ("AirPRO")	2 Employer identification number (EIN) (if none, see Specific Instructions on page 2) 23 : 2834535			
1b c/o Name (if applicable) 	3 Name and telephone number of person to be contacted if additional information is needed Richard Gobrecht, President (610) 395-1226			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1c Address (number and street) 7201 Hamilton Blvd</td> <td style="width: 50%;">Room/Suite</td> </tr> </table>		1c Address (number and street) 7201 Hamilton Blvd	Room/Suite	
1c Address (number and street) 7201 Hamilton Blvd		Room/Suite		
1d City, town or post office, state, and ZIP + 4 If you have a foreign address, see Specific Instructions for Part I, page 2. Allentown, PA 18195-1501				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">1e Web site address www.airpro-apv.org</td> <td style="width: 33%;">4 Month the annual accounting period ends December</td> <td style="width: 33%;">5 Date incorporated or formed May 28, 1987</td> </tr> </table>	1e Web site address www.airpro-apv.org	4 Month the annual accounting period ends December	5 Date incorporated or formed May 28, 1987	
1e Web site address www.airpro-apv.org	4 Month the annual accounting period ends December	5 Date incorporated or formed May 28, 1987		

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**

.....
Richard A. Gobrecht, President

 (Signature) (Type or print name and title or authority of signer) (Date)

Part II. Activities and Operational Information (Must be completed by all applicants)

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: **(a)** a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; **(b)** when the activity was or will be initiated; and **(c)** where and by whom the activity will be conducted.

AirPRO's purpose is to provide a forum for continued social interaction among retirees of Air Products and Chemicals, Inc. This is accomplished through general meetings with speakers and entertainment, social affairs, recreational outings, group travel and publications.

Annual Holiday Dinner-Dance Social (early December) – Social chair arranges; held at local hotel ballroom; appetizers and open bar (1 hour), followed by dinner, dancing, and door prizes; admission charged

Semi-annual Golf Tournament (May & September) – Sports committee chair & team arranges at local golf course; 4 person scramble format; catered lunch; prizes; entry fee charged

Annual Holiday Luncheon (mid-December) – held at Air Products cafeteria immediately prior to December General meeting; arranged by ad hoc subcommittee of the board of advisors; attendees are guests of Air Products

Annual Picnic (July) – arranged by Social chair; held at local park pavilion; catered lunch; door prizes; live music; admission charged

Quarterly General Meetings (March, June, September, and December) – arranged by Program chair; held in Air Products auditorium; dessert provided; program has speaker or live entertainment; door prizes; no admission fee required

Group travel (various) - Travel chair & committee arrange; examples of trips are one-day bus tours, multi-day excursions via motor coach, cruises, all-inclusive vacations, and multi-day group trips to US and foreign destinations. Generally 6-10 travel events per year. All trips are charged at cost.

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

Fees charged for events and travel

Air Products and Chemicals, Inc. - rebates to offset some costs of Holiday Social, Picnic, and Golf Tournaments

Membership fees from new members (lifetime membership)

Investment income

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
see attached	\$0

4 If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

N/A

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).

N/A

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.

N/A

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.

Lifetime member (1322 members): former employee of Air Products and Chemicals, Inc. with at least 20 years of service, age 50 or older, vested in a pension plan to which Air Products and Chemicals, Inc. has contributed.

Associate member (78 members): surviving spouse of a former lifetime member of AirPRO

All members classes have voting rights and are eligible to participate in social events and trips

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

Refunded equally to all members.

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 1/1/07 To 12/31/07	(b) 2006	(c) 2005	(d) 2004	
1 Gross dues and assessments of members	3150	3008	2562	2816	11536
2 Gross contributions, gifts, etc.	12885	5787	4066	12723	35461
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)	56817	48800	39253	29492	174362
4 Gross amounts from unrelated business activities (attach schedule)	0	0	0	0	0
5 Gain from sale of assets, excluding inventory items (attach schedule)	(245)	0	0	0	(245)
6 Investment income (see page 3 of the instructions)	1700	1482	1068	900	5150
7 Other revenue (attach schedule).	0	0	0	0	0
8 Total revenue (add lines 1 through 7)	74307	59077	46949	45931	226264
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes.	77881	48671	50674	40405	217631
10 Expenses attributable to unrelated business activities	0	0	0	0	0
11 Contributions, gifts, grants, and similar amounts paid (attach schedule).	300	300	0	0	600
12 Disbursements to or for the benefit of members (attach schedule)	0	0	0	0	0
13 Compensation of officers, directors, and trustees (attach schedule)	0	0	0	0	0
14 Other salaries and wages.	0	0	0	0	0
15 Interest	0	0	0	0	0
16 Occupancy	0	0	0	0	0
17 Depreciation and depletion	0	0	0	0	0
18 Other expenses (attach schedule)	0	0	0	0	0
19 Total expenses (add lines 9 through 18)	78181	48971	50674	40405	218231
20 Excess of revenue over expenses (line 8 minus line 19)	(3874)	10106	(3725)	5526	8033

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

		Current Tax Year as of <u>12/31/07</u>	
Assets			
1	Cash	1	37103
2	Accounts receivable, net	2	0
3	Inventories	3	0
4	Bonds and notes receivable (attach schedule)	4	0
5	Corporate stocks (attach schedule).	5	0
6	Mortgage loans (attach schedule)	6	0
7	Other investments (attach schedule)	7	3369
8	Depreciable and depletable assets (attach schedule)	8	0
9	Land	9	0
10	Other assets (attach schedule)	10	0
11	Total assets	11	40472
Liabilities			
12	Accounts payable	12	0
13	Contributions, gifts, grants, etc., payable	13	0
14	Mortgages and notes payable (attach schedule)	14	0
15	Other liabilities (attach schedule)	15	0
16	Total liabilities	16	0
Fund Balances or Net Assets			
17	Total fund balances or net assets	17	40472
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18	40472

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

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

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

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

If "Yes," attach sample copies of the advertisements or other requests.

If the organization plans to seek public patronage, please explain the plans.

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

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

b	State the amount of nonmember income included in Part III of the application, lines 3 and 4, column (a)	_____
c	Enter the percent of gross receipts from nonmembers for the use of club facilities	_____ %
d	Enter the percent of gross receipts received from investment income and nonmember use of the club's facilities	_____ %

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

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

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

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

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

Instructions

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

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

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

1. An auxiliary of a fraternal beneficiary society that:

- a. Is described in section 501(c)(8) and exempt from tax under section 501(a), and

- b. Limits its membership to members of a particular religion; or

2. A club that, in good faith, limits its membership to the members of a particular religion in order to further the teachings or principles of that religion and not to exclude individuals of a particular race or color.

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

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **SEP 12 2008**

AIR PRODUCTS RETIREES ASSOCIATION
7201 HAMILTON BLVD
ALLENTOWN, PA 18195-1501

Employer Identification Number:
23-2834535
DLN:
17053200346018
Contact Person:
SHERRY Q WAN ID# 31052
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Effective Date of Exemption:
May 28, 1987
Contribution Deductibility:
No

rec'd
9/23/08
RM

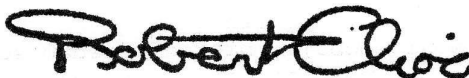
Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(7) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

A section 501(c)(7) organization is permitted to receive up to 35 percent of its gross receipts, including investment income, from sources outside of its membership without losing its tax-exempt status. Of the 35 percent, not more than 15 percent of the gross receipts may be derived from the use of the club's facilities or services by the general public. Income in excess of these limits may jeopardize your continued tax-exempt status.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other Than 501(c)(3)

Letter 948 (DO/CG)