

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
1100 COMMERCE STREET
DALLAS, TX 75242-0000

DEPARTMENT OF THE TREASURY

*Rec'd
9-17-93
FKL*

Date: **SEP 15 1993**

Employer Identification Number:
86-0598389
Case Number:
753242000
Contact Person:
SHARI FLOWERS
Contact Telephone Number:
(214) 767-6023

COTTONWOOD ROADRUNNERS SQUARE DANCE
CLUB
C/O SHARON E CLARKE
P O BOX 840
COTTONWOOD, AZ 86326

Internal Revenue Code
Section 501(c)(4)

Accounting Period Ending:
May 31

Form 990 Required:
Yes

Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

* If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for

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COTTONWOOD ROADRUNNERS SQUARE DANCE

the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Donors may not deduct contributions to you because you are not an organization described in section 170(c) of the Code. Under section 6113, any fundraising solicitation you make must include an express statement (in a conspicuous and easily recognizable format) that contributions or gifts to you are not deductible as charitable contributions for Federal income tax purposes. This provision does not apply, however, if your annual gross receipts are normally \$100,000 or less, or if your solicitations are made to no more than ten persons during a calendar year. The law provides penalties for failure to comply with this requirement, unless failure is due to reasonable cause.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Gary O. Booth
District Director

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OMB No. 1545-0057

v. December 1989)
Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption
Under Section 501(a)
or for Determination Under Section 120

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 you.

Complete the Procedural Checklist on page 4 of the instructions.

Part I.—Identification of Applicant (Must be completed by all applicants; also complete appropriate Schedule.)

Check the appropriate box below to indicate the section under which you are applying:

- a Section 501(c)(2)—Title holding corporations (Schedule A, page 6)
b Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 7)
c Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 8)
d Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 8)
e [X] Section 501(c)(7)—Social clubs (Schedule D, page 9)
f Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 11)
g Section 501(c)(9)—Voluntary employees' beneficiary associations (Schedule F, page 12)
h Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident or other benefits (Schedule E, page 11)
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 13)
j Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 14)
k Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 15)
l Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Schedule J, page 16)
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 17)
n Section 501(c)(20)—Trust/organization for prepaid group legal services (Parts I, II, and Schedule M, page 21)
o Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 6)
p Section 120—Qualified group legal services plans (Parts I, II, and Schedule L, page 19)

1a Full name of organization (as shown in organizing document) Cottonwood Roadrunners Square Dance Club
2 Employer identification number (if none, see Specific Instructions) 86-0598389

1b c/o Name (if applicable) Sharon E. Clarke

1c Address (number and street) Pobox 840

1d City or town, county, state, and ZIP code Cottonwood, Yavapai, AZ 86326
3 Name and telephone number (including area code) of person to be contacted during business hours if more information is needed Sharon E. Clarke (602) 634-8107

4 Month the annual accounting period ends May
5 Date incorporated or formed 1982-1983
6 Activity codes (see back cover) 318 317 319

7 Did the organization apply for recognition of exemption under this Code section or under any other section of the Code? [] Yes [X] No
If "Yes," attach an explanation.

8 Has the organization filed Federal income tax returns or exempt organization information returns? [] Yes [X] No
If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.

9 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a [] Corporation—Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of your bylaws.
b [] Trust—Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
c [X] Association—Attach a copy of your 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. Include also a copy of your bylaws.

If you are 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 Sharon E. Clarke by POA attached (#2848) 1-28-93
(Signature) (Title or authority of signer) (Date)