

Internal Revenue Service  
District Director

Department of the Treasury

Date:

OCT 4 1983

▷ Riverside Astronomical Society  
c/o Mike Sugarman  
17060 Sage  
Woodcrest, CA 92504

Employer Identification Number:  
95-3801193

Accounting Period Ending:  
December 31

Foundation Status Classification:  
509(a)(2)

Advance Ruling Period Ends:  
December 31, 1985

Person to Contact:  
I. Hill

Contact Telephone Number:  
(213) 688-4889

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(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(2).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(2) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

P.O. Box 2350, Los Angeles, Calif. 90053

(over)

Letter 1045(DO) (6-77)

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 and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should call us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$10,000. 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. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

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. 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.

Because this letter could help resolve any questions about your exempt status and foundation 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,

District Director

\* For tax years ending on and after December 31, 1982, organizations whose gross receipts are not normally more than \$25,000 are excused from filing Form 990. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990.

501(c)(3) Organizations

Beginning January 1, 1984, unless specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid \$100 or more in a calendar year.



May 18, 1983

In reply refer to  
343:APP:R:sm:g

Riverside Astronomical Society, Inc.  
c/o Michael D. Sugarman  
17060 Sage  
Woodcrest, CA 92504

Purpose : Charitable and Educational  
Form of Organization : Corporation  
Accounting Period Ending: December 31  
Organization Number :

On the basis of the information submitted and provided your present operations continue unchanged or conform to those proposed in your application, you are exempt from state franchise or income tax under Section 23701d, Revenue and Taxation Code. Any change in operation, character or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address also must be reported.

You are required to file Form 199 (Exempt Organization Annual Information Return) or Form 199B (Exempt Organization Annual Information Statement) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. See annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

If the organization is incorporating, this approval will expire unless incorporation is completed with the Secretary of State within 60 days.

Exemption from federal income or other taxes and other state taxes requires separate applications.

J. Kudo, Supervisor  
Central Audit Section  
Telephone (800) 852-5711

cc: Byron D. Groves  
Secretary of State  
Registrar of Charitable Trusts

# Application for Recognition of Exemption

## Under Section 501(c)(3) of the Internal Revenue Code

For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 1545-0056  
 Expires May 31, 1984  
 To be filed in the key district for the area in which the organization has its principal office or place of business.

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) The organization must have an organizing instrument (see Part II) before this application may be filed.

### Part I—Identification

1 Full name of organization <b>RIVERSIDE ASTRONOMICAL SOCIETY, INC.</b>		2 Employer identification number (If none, attach Form SS-4) <b>Applied for</b>	
3(a) Address (number and street) <b>c/o Mike Sugarman 17060 Sage</b>		Check here if applying under section: <input type="checkbox"/> 501(e) <input type="checkbox"/> 501(f)	
3(b) City or town, State, and ZIP code <b>Woodcrest, CA 92504</b>		4 Name and phone number of person to be contacted <b>Byron D. Groves (714)541-5369</b>	
5 Month the annual accounting period ends <b>December</b>	6 Date incorporated or formed	7 Activity codes <b>281 119 199</b>	
8(a) Has the organization filed Federal income tax returns? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form number(s), year(s) filed, and Internal Revenue office where filed ▶			
8(b) Has the organization filed exempt organization information returns? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form number(s), year(s) filed, and Internal Revenue office where filed ▶			

### Part II.—Type of Entity and Organizational Documents (see instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing and operational documents as indicated for each entity.

Corporation—Articles of incorporation, bylaws.  Trust—Trust indenture.  Other—Constitution or articles, bylaws.

### Part III.—Activities and Operational Information

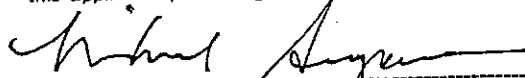
1 What are or will be the organization's sources of financial support? List in order of magnitude. If a part of the receipts is or will be derived from the earnings of patents, copyrights, or other assets (excluding stock, bonds, etc.), identify the item as a separate source of receipts. Attach representative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

1. Membership dues
2. Registration fee for annual telescope makers convention (See ads and literature attached labeled Exhibit B)

2 Describe the organization's fund-raising program, both actual and planned, 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.)

No fund raisers used. Advertisement is by ads in astronomy magazines and letters to other astronomy clubs. This is actual activity and planned activity.

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.

  
 (Signature)

Michael Sugarman

Presiding Officer  
 (Title or authority of signer)

1-29-83  
 (Date)

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

3 Give a narrative description of the activities presently carried on by the organization, and 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 enough 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.

The programs and activities will continue relatively unchanged from the predecessor and include:

1. Monthly meetings for members and the public whereat are lectures of astronomical interest; and opportunity for exchange of ideas;
2. Convening and directing an annual convention in Southern California for members and the public who are interested in telescope construction and use.

Neither the predecessor nor its incorporation has or has plans for either a business or fund raising activity. However, said annual convention (#2 above) does generate funds through its registration fee (approximately \$3/person) and will be continued. As in the past, it will be a joint, though not equal effort with another astronomy club, the San Bernardino Valley Amateur Astronomers by an agreement attached and labeled Exhibit A.

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
	Activity in Organization and astronomical knowledge.

Part III.—Activities and Operational Information (Continued)

4 (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," name those 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 instruction 4(d).) . . .  Yes  No  
If "Yes," explain.

(e) Have any members of the organization's governing body assigned income or assets to the organization? .  Yes  No  
If "Yes," attach a copy of assignment(s) and a list of items assigned.

(f) Is it anticipated that any current or future member of the organization's governing body will assign income or assets to the organization? . . . . .  Yes  No  
If "Yes," explain fully on an attached sheet.

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," explain.  
Predecessor unincorporated non-profit club was incorporated to form this corporation and said unincorporated association then dissolved.

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

7 (a) What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken.  
Personal property worth less than \$1000 plus cash shown on pp 5-6.

(b) To what extent have you used, or do you plan to use contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities?  
None

8 (a) What benefits, services, or products will the organization provide that are related to its exempt function?  
-astronomy lectures and opportunity to discuss astronomy topics at monthly meetings open to public, free of charge.  
-telescope construction open to public and members for nominal fee (less than \$5.00) to exchange information on construction and use.

Part III.—Activities and Operational Information (Continued)

8 (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," explain and show how the charges are determined.

Only for registration at convention which has been \$3/person.

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

If "Yes," 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) Describe the organization's membership requirements and attach a schedule of membership fees and dues.

By-laws attached, page 11

(b) Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

No literature, "word of mouth"

(c) Are benefits, services, or products limited to members? . . . . .  Yes  No

If "No," explain.

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," explain. (Note: You may wish to file Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.)

12 Does the organization have a pension plan for employees? . . . . .  Yes  No

13 (a) Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed as required by section 508(a) and the related Regulations? (See general instructions.) . . .  Yes  No

(b) If you answer "No," to 13(a) and you claim that you fit an exception to the notice requirements under section 508(a), attach an explanation of your basis for the claimed exception.

(c) If you answer "No," to 13(a) and section 508(a) does apply to you, you may be eligible for relief under section 1.9100 of the Income Tax Regulations from the application of section 508(a). Do you wish to request relief? . . . . .  Yes  No

(d) If you answer "Yes," to 13(c) attach a detailed statement that satisfies the requirements of Rev. Proc. 79-63.

(e) If you answer "No," to both 13(a) and 13(c) and section 508(a) does apply to you, your exemption can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption from the date the application is received and not retroactively to the date you were formed? . . . . .  Yes  No

Part IV.—Statement as to Private Foundation Status

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

2 If you answer "Yes," to question 1 and the organization claims to be a private operating foundation, check here  and complete Part VIII.

3 If you answer "No," to question 1 indicate the type of ruling you are requesting regarding the organization's status under section 509 by checking the box(es) that apply below:

(a) Definitive ruling under section 509(a)(1), (2), (3), or (4) ▶  Complete Part VII.

(b) Advance ruling under section ▶  170(b)(1)(A)(vi) or ▶  509(a)(2)—see instructions.

(c) Extended advance ruling under section ▶  170(b)(1)(A)(vi) or ▶  509(a)(2)—see instructions.

(Note: If you want an extended advance ruling you must check the appropriate boxes for both 3(b) and 3(c).)

Statement of Support, Revenue, and Expenses for period ending December 31, 1983...

Support and Revenue	1	Gross contributions, gifts, grants, and similar amounts received . . . . .	1	
	2	Gross dues and assessments of members . . . . .	2	1,841
	3	(a) Gross amounts derived from activities related to organization's exempt purpose . . . . .	3	20,000
		(b) Minus cost of sales . . . . .		
	4	(a) Gross amounts from unrelated business activities . . . . .	4	
		(b) Minus cost of sales . . . . .		
	5	(a) Gross amount received from sale of assets, excluding inventory items (attach schedule) . . . . .	5	
	(b) Minus cost or other basis and sales expenses of assets sold . . . . .			
6	Investment income (see instructions) . . . . .	6	113	
7	Total support and revenue . . . . .	7	21,954	
Expenses	8	Fund raising expenses . . . . .	8	17,000
	9	Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .	9	
	10	Disbursements to or for benefit of members (attach schedule) . . . . .	10	
	11	Compensation of officers, directors, and trustees (attach schedule) . . . . .	11	
	12	Other salaries and wages . . . . .	12	
	13	Interest . . . . .	13	
	14	Rent . . . . .	14	
	15	Depreciation and depletion . . . . .	15	
	16	Other (attach schedule) . . . . .	16	2,733
	17	Total expenses . . . . .	17	19,733
	18	Excess of support and revenue over expenses (line 7 minus line 17) . . . . .	18	2,221

Balance Sheets		Enter dates	Beginning date	Ending date
			1/1/82	12/31/82
<b>Assets</b>				
19	Cash (a) Interest bearing accounts . . . . .		1,819	2,178
	(b) Other . . . . .	19	21	200
20	Accounts receivable, net . . . . .	20		
21	Inventories . . . . .	21		
22	Bonds and notes (attach schedule) . . . . .	22		
23	Corporate stocks (attach schedule) . . . . .	23		
24	Mortgage loans (attach schedule) . . . . .	24		
25	Other investments (attach schedule) . . . . .	25		
26	Depreciable and depletable assets (attach schedule) . . . . .	26		
27	Land . . . . .	27		
28	Other assets (attach schedule) . . . . . Deposit	28	150	150
29	Total assets . . . . .	29	1,990	2,528
<b>Liabilities</b>				
30	Accounts payable . . . . .	30		
31	Contributions, gifts, grants, etc., payable . . . . .	31		
32	Mortgages and notes payable (attach schedule) . . . . .	32		
33	Other liabilities (attach schedules) . . . . .	33		
34	Total liabilities . . . . .	34		
<b>Fund Balances or Net Worth</b>				
35	Total fund balances or net worth . . . . .	35	1,990	2,528
36	Total liabilities and fund balances or net worth (line 34 plus line 35) . . . . .	36	1,990	2,528

Has there been any substantial change in any aspect of your financial activities since the period ending date shown above?  Yes  No  
 If "Yes," attach a detailed explanation.

Part VI.—Required Schedules for Special Activities	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 or a medical research organization? . . . . .		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
7 Is the organization, or any part of it, formed to promote amateur sports competition? . . . . .		G

**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:

✓	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	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 tax year 19 <u>82</u>	(Years next preceding most recent tax year)			(e) Total
		(b) 19 <u>81</u>	(c) 19 <u>80</u>	(d) 19 <u>79</u>	
		1 Gifts, grants, and contributions received . . . . .			
2 Membership fees received . . . . .	1,841	1,347	1,657	1,100	5,945
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 . . . . .	9,248	6,704	4,740	3,633	24,325
4 Gross investment income (see instructions for definition) . . . . .	113	62	38	35	248
5 Net income from organization's unrelated business activities not included on line 4 . . . . .					
6 Tax revenues levied for and either paid to or spent 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 . . . . .					
9 Total of lines 1 through 8 . . . . .	11,202	8,113	6,460	4,768	30,543
10 Line 9 minus line 3 . . . . .	1,954	1,409	1,720	1,135	6,218
11 Enter 2% of line 10, column (e) only . . . . .					124

12 If the organization has received any unusual grants during any of the above tax 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 on line 1 above—(See instructions).



# EXEMPTION APPLICATION

For use by a principal officer or representative of the organization claiming exemption under Section 23701 of the Revenue and Taxation Code.

1a. Full name of organization  
RIVERSIDE ASTRONOMICAL SOCIETY, INC.

b. Federal Employer Identification Number (see Specific Instruction 3, Item 1b) Applied For

c. Mailing address of organization (number, street, city, state, and ZIP code)  
c/o Mr. Michael D. Sugarman, 17060 Sage, Woodcrest, CA 92504

d. Telephone number  
714-780-8668

DO NOT USE THESE SPACES	
SERIAL NO.	
AMOUNT REMITTED	

2a. Name of representative to be contacted regarding additional requirements or information  
Byron D. Groves, Esq.

b. Representative's address (number, street, city, state, and ZIP code)  
601 N. Parkcenter Dr., #101, Santa Ana, CA 92705

c. Telephone number  
714-541-5369

Every organization that claims to be exempt must furnish the information and data specified and pay the REQUIRED \$10.00 APPLICATION FEE. If any organization fails to send the information and data required or to pay the required fee, this application will not be considered on its merits and the organization will be notified accordingly. This application shall be open to public inspection in accordance with Section 26451.3 of the Revenue and Taxation Code if exemption is granted.

See instructions for FTB 3500 for guidance on completion and submission.

3a. Is the organization incorporated?  
 Yes  No

b. If "Yes," in which state?

c. Corporate Number

4a. If not incorporated, what is form of organization?  
 Now being incorporated  Unincorporated association  Trust

b. Date organized

c. Month in which the annual accounting period ends Dec.

5a. Has this organization or its predecessor previously applied for exemption?  
 Yes  No

b. If "Yes," check appropriate box(es) and enter "Granted" or "Denied" and date of determination for each box checked.  
 California Date  Federal Date  Other state Date  
Furnish copies of any determination letters received.

6a. Has organization filed Federal income tax returns?  Yes  No

b. If "Yes," state type of returns and years filed.

7a. Enter California Revenue and Taxation Code section under which exemption claimed (see instructions) Section 23701 d

b. Primary activity of organization:  
Charitable and Scientific and Educational

8a. Are you a new organization? If "No," attach a statement indicating the name of your predecessor(s), the period during which it was in existence, and the reasons for its termination. See Attachment.

b. Have you made or do you plan to make any distribution of your property or surplus to officers or members? If "Yes," attach a statement containing full details.

c. Will any promoter, incorporator, founder, or member be employed by the organization? If "Yes," furnish complete details, including duties, responsibilities, qualifications, and compensation.

d. Are you a membership organization? If "Yes," attach a statement which explains fully the qualifications for members, the different classes of membership, the number of members in each class, and the voting rights and privileges accorded each class. Bylaws p11

e. Will any of the incorporators share any facilities with the organization? If "Yes," attach a statement explaining in detail.

f. Will any property be rented, purchased, or transferred in any way from any of the incorporators? If "Yes," attach a statement explaining in detail.

g. Will any director be compensated for services other than as a director, e.g. officer, employer? If "Yes," furnish the name(s) of the director(s), and the amount(s) of compensation for each. Also list the names of the other directors, indicating their blood or marriage relationship, if any, to the compensated director(s).

Yes	No
	X
	X
	X
X	
	X
	X

**YOU MUST SUBMIT THE INFORMATION REQUESTED IN QUESTION 9, PAGE 2, OF THIS APPLICATION**

NOTE: UNINCORPORATED ASSOCIATIONS OR TRUSTS SHOULD SECURE A FEDERAL EXEMPTION AND FURNISH A COPY OF THE FEDERAL EXEMPT DETERMINATION LETTER.

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct and complete.

1-29-83 DATE

Michael D. Sugarman SIGNATURE OF OFFICER OR REPRESENTATIVE

Presiding Officer TITLE

Riverside, California PLACE SIGNED

[ Versions of this form prior to (8-81) are obsolete and should be destroyed. ]

Section 23701 requires that each organization applying for exemption after December 31, 1969, MUST PAY A \$10 APPLICATION FEE. Processing of the application cannot be completed until the application fee is received. DO NOT SEND CASH. ALLOW 45 DAYS FOR PROCESSING.

**9. YOU MUST ATTACH THE APPLICABLE INFORMATION REQUESTED:**

- a. If incorporated, a copy of your endorsed articles of incorporation; if now being incorporated, proposed articles must be submitted to the Secretary of State with application; if not incorporated, a copy of your constitution, articles of association, declaration of trust, or other document setting forth your aims and purposes which is signed by the principal officers or trustees.
- b. A copy of your bylaws, proposed bylaws, or other similar code of regulations.
- c. Complete statements of receipts and expenditures, and assets and liabilities for each of the last three annual accounting periods of operation (including those of your predecessor), or if a new organization, for that period for which you were in existence. Organizations that have not commenced operations or have been operating less than one year, see item "d" below. See 1023 p. 5-6 attached.
- d. A proposed budget showing expected income by source and areas of expenditures for the first year of operation if a newly formed organization or just commencing operations. **THE BUDGET IS REQUIRED BEFORE THE APPLICATION WILL BE PROCESSED** and should be based upon your most reasonable expectations. See 1023 p. 5 top left column.
- e. A statement (in your own words) that states the specific purposes for which the organization was formed. (Do not quote the Articles of Incorporation or bylaws for this purpose.) See attachment.
- f. A statement which describes in detail the programs and activities which are presently carried on or will be carried on by the organization and how they will accomplish the specific purposes of the organization. See attachment.
- g. A statement explaining in detail each fund-raising activity and each business enterprise you have engaged in or plan to engage in (accompanied by copies of all agreements, if any) with other parties for the conduct of each fund-raising activity or business enterprise. See attachment.
- h. A statement which explains fully any specific activities that the organization has engaged in or sponsored and which have been discontinued. Give dates of commencement and termination and the reasons for discontinuance. None.
- i. A copy of each lease, if any, in which you are the lessee or lessor of property (real, personal, gas, oil, or mineral) or in which you own an interest under such lease, together with copies of all agreements with other parties for development of the property. None.
- j. Samples of any literature which the organization sells or distributes and samples of any organizational advertising. See Exhibits B & C
- k. In addition to the above, one item (of 10 through 21) must be completed by most organizations according to the section under which exemption is being claimed. If you are claiming an exemption under a section indicated below, check item and furnish information or answer questions for that type of organization.

Labor, Agricultural or Horticultural organization under Section 23701a	(Answer Question 10)	<input type="checkbox"/>
Fraternal Beneficiary Society, etc., as described in Section 23701b, or Fraternal Society described in Section 237011	(Answer Question 11)	<input type="checkbox"/>
Cemetery company or corporation chartered solely for burial purposes, as described in Section 23701c	(Answer Question 12)	<input type="checkbox"/>
Religious, Charitable, Scientific, Literary, or Educational organization under Section 23701d	(Answer Question 13)	<input checked="" type="checkbox"/>
Business League, Chamber of Commerce, etc., under Section 23701e	(Answer Question 14)	<input type="checkbox"/>
Civic League, Social Welfare (Including a veteran post or council), or Local Employee organization under Section 23701f	(Answer Question 15)	<input type="checkbox"/>
Social and Recreational organization under Section 23701g	(Answer Question 16)	<input type="checkbox"/>
Title Holding Corporation under Section 23701h	(Answer Question 17)	<input type="checkbox"/>
Voluntary Employees' Beneficiary organization under Section 23701i	(Answer Question 18)	<input type="checkbox"/>
Diversified Management Company under Section 23701m	(Answer Question 19)	<input type="checkbox"/>
Supplemental Unemployment Compensation Trust under Section 23701n	(Answer Question 20)	<input type="checkbox"/>
Homeowners Association under Section 23701t	(Answer Question 21)	<input type="checkbox"/>

10. If you are claiming exemption as a **Labor, Agricultural, or Horticultural organization under Section 23701a**, submit an explanation of any services to be performed for your members. Cooperative organizations are not entitled to exemption but may be allowed a special deduction under Sections 24404 and/or 24405.

- 11a. If you are claiming exemption as a **Fraternal Beneficiary Society, etc., as described in Section 23701b**, or a **Fraternal Society described in Section 237011**, state whether the organization operates or plans to operate under the lodge system or for the exclusive benefit of the members of an organization so operating. Operating under the lodge system means carrying on activities under a form of organization that comprises local branches, chartered by a parent organization, largely self-governing, and called lodges, chapters, or the like.
- b. In the case of a **Subordinate or Local Lodge, etc.**, attach a certificate signed by the secretary of the parent organization, under the seal of that organization, certifying that the Subordinate Lodge is a duly constituted body operating under the jurisdiction of the parent body.
- c. In the case of a **Parent or Grand Lodge**, attach a statement showing (1) the number of subordinate lodges in active operations, and (2) whether periodic meetings are actually held.
- d. For **23701b organizations only**, attach a statement describing the types of benefits (life, sick, accident, or other benefits) paid or to be paid to members.

- 12. If you are claiming exemption as a **cemetery company or corporation chartered solely for burial purposes, as described in Section 23701c**:
  - a. Attach the following statements and/or documents:
    - (1) Complete copy of sales contract or other document involved in acquisition of cemetery property by the organization.
    - (2) Complete copy of any contract you may have which designates an agent to sell your cemetery lots.
    - (3) Names of officers and directors of your organization from the date of incorporation to the present date and show the period for which each held office.
    - (4) Appraised value of cemetery property as of the date acquired. The appraisal should be obtained from sources other than the parties in interest.

12 b. Do you have or do you plan to have a perpetual care fund?  Yes  No

If "Yes," furnish copy of federal exemption letter, copy of the fund agreement, and a statement giving nature of such fund (cash, securities, unsold land, etc.), manner in which and by whom the fund is or will be administered, and specific purposes for which it is used.

c. Do you operate a crematorium?  Yes  No

13. If you are claiming exemption as a Religious, Charitable, Scientific, Literary, or Educational organization under Section 23701d, answer questions "a" through "d". Attach statement explaining all "Yes" answers in "a" through "d."

- a. Did you receive or do you expect to receive 10 percent or more of your assets from any organization group of affiliated organizations (affiliated through stockholding, common ownership, or otherwise), any individual, or members of a family group (brother or sister whether whole or half blood, spouse, ancestor, or lineal descendant)?
- b. Are you now, have you ever been, or do you plan to be engaged in carrying on propaganda, or otherwise advocating or opposing pending or proposed legislation?
- c. Do you participate or plan to participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf or in opposition to any candidate for public office?
- d. Do you hold or plan to hold 10 percent or more of any class of stock or 10 percent or more of the total combined voting power of stock in any corporation?

Yes	No
	X
	X
	X
	X

14. If you are claiming exemption as a Business League, Chamber of Commerce, etc., under Section 23701e, state whether you perform, or plan to perform, particular services for members, shareholders, or others, such as furnishing credit reports, collecting accounts, inspecting products, conducting advertising, purchasing merchandise, or other similar undertakings.  Yes  No If "Yes," attach a detailed statement, including income realized and expenses incurred, regarding such activities. If engaged in advertising, attach specimen copies of material.

15. If a Local Association of Employees, attach a statement giving names and addresses of employers whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each such plant or office.

16. If you are claiming exemption as a Social and Recreational organization under Section 23701g, answer the following questions and furnish the information requested.

- a. Have you entered or do you plan to enter into any contract or agreement for the management or operation of your property and/or activities? If "Yes," attach a copy of the contract or agreement
- b. Do you solicit or do you plan to solicit public patronage of your facilities by advertisement or otherwise? If "Yes," attach sample copies of such advertisements or other solicitations
- c. Are nonmembers other than bona fide 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? If "Yes," attach a statement describing the functions or activities in which such nonmembers have participated or will participate, or to which they have been admitted or will be admitted. If such nonmembers have participated in or have been admitted to any functions or activities, state the amount received from such nonmembers, the expenses attributable to such functions, and the disposition made of net profits, if any, derived therefrom
- d. Do you rent or lease or do you plan to rent or lease any part of the club's property to others? If "Yes," attach a statement indicating the reason for such action or proposed action and the amount received or to be received. Also attach copies of the rental agreements or leases
- e. Have you ever sold or do you plan to sell any real property? If "Yes," attach a statement containing full details, including reasons for the sale(s) or planned sale(s), amounts received or to be received, and disposition or planned disposition of the proceeds
- f. Do you rent or lease, or plan to rent or lease any property from directors or members? If "Yes," attach a statement indicating reason for such action and amount paid or to be paid. Also furnish a copy of the lease or agreement
- g. Have you or will you derive any income from nonmembers not explained above? If "Yes," furnish a statement separating the member and nonmember income for the past three years and a proposed budget separating member and nonmember income for the next period of operation
- h. State total number of club members. If you have different classes of membership, explain dues and privileges of each class.

Yes	No

17. If you are claiming exemption as a Title Holding Corporation under Section 23701h, answer the following questions and furnish the information requested.

- a. Attach a statement giving the complete names and addresses of organizations for which title to property is held, the number of shares of capital stock held, and whether shares of stock have ever been held by persons other than such organizations. If stock was so held, include the years held and the total number of shares of each class of stock.
- b. State whether the annual income (less expenses) is or will be turned over to the organization for which title to property is held. If "No," explain what disposition will be made of the income.
- c. Enclose a copy of an exemption letter (Federal or California) for each organization for which property will be held. If property will be held for organization(s) located in California, a California exemption letter must be furnished.

18. If you are claiming exemption as a **Voluntary Employees' Beneficiary organization under Section 23701l**, attach a schedule of benefits available to members.
- a. Is each employee by or for whom contributions are made entitled to receive welfare benefits proportionate to the contributions by and/or for him?  Yes  No If "No," attach a statement explaining in detail.
  - b. Total number of persons entitled to receive benefits.
  - c. Number of individual proprietors, partners, or self-employed persons entitled to receive benefits.
  - d. Amount of income or receipts from members and employers of members for each year for which exemption is claimed.
  - e. Amount of income or receipts from sources other than members and employers of members for each year for which exemption is claimed.
  - f. Have you attached copies of policies or certificates of membership issued by you?  Yes  No
  - g. Furnish a copy of the Federal determination letter.

19. If exemption is claimed as a **Diversified Management Company under Section 23701m**, state the date that the corporation was registered as a Diversified Management Company under Section 5 of the Federal Investment Act of 1940 (15 U.S.C.A.—§ 80a-8). Date \_\_\_\_\_

20. If you are claiming exemption as a **Supplemental Unemployment Compensation Trust under Section 23701n**, attach a copy of the supplemental unemployment benefit plan and appurtenant agreements.

- a. Are benefits provided for individual proprietors, partners, or self-employed persons under the plan? If "Yes," attach a statement explaining in detail
- b. Does the plan provide other benefits subordinate to the supplemental unemployment compensation benefits? If "Yes," attach a statement explaining in detail
- c. Do the benefits provided by the trust discriminate in favor of employees who are officers, shareholders, persons whose principal duties consist of supervising the work of other employees, or highly compensated employees? If "Yes," attach a statement explaining in detail
- d. Amount of income or receipts from members and employers of members for each year for which exemption is claimed.
- e. Amount of income or receipts from sources other than members and employers of members for each year for which exemption is claimed.
- f. Furnish a copy of the Federal determination letter.

Yes	No

21. If you are claiming exemption as a **Homeowners Association under Section 23701t**, answer the following questions and furnish the information requested.

- a. Does the organization own, maintain, or operate any of the following?
  - 1. Mutual water company.
  - 2. Well.
  - 3. Sewage treatment system, including septic tanks.
  - 4. Electricity generating facility.
 If "Yes," to any of the above, submit a detailed description.
- b. Will any of the individual units owned by the organization or its members be occupied for other than personal residential purposes? If "Yes," explain in detail.
- c. Furnish a copy of the Declaration of Covenants, Conditions and Restrictions, if applicable.

**FRANCHISE TAX BOARD OFFICES/TELEPHONE ASSISTANCE**

Address	Zip Code
Bakersfield 1300 Seventeenth Street	93301
El Monte 9660 Flair Drive	91731
Fresno 2550 Mariposa Street	93721
Long Beach 3530 Atlantic Avenue	90807
Los Angeles 3200 Wilshire Boulevard	90010
Oakland 1916 Broadway	94612
Sacramento 1912 I Street	95814
San Bernardino 330 North D Street	92401
San Diego 1350 Front Street	92101
San Francisco 345 Larkin Street	94102
San Jose 1570 The Alameda	95126
Santa Ana 28 Civic Center Plaza	92701
Santa Barbara 41 Hitchcock Way	93105
Santa Rosa 447 College Avenue	95401
Stockton 31 E. Channel Street	95202
Van Nuys 8155 Van Nuys Boulevard	91402

TELEPHONE TOLL FREE FOR FORMS OR ANSWERS TO YOUR QUESTIONS  
Use only the Number Listed Below for your Telephone Area Code  
Refer to Telephone Directory for the Long Distance Access Code for Your Area

Forms or Information	Area Code	Number
Sacramento Metropolitan Area*	(916)	355-0370
*Also from outside California, but calls are not toll free.		
Area Codes 209, 408, 415, 707, and 916 (except Sacramento)	(1) (800)	852-7050
Area Codes 213, 714, and 805	(1) (800)	852-5711
Hearing Impaired (TDD only) From all areas of the state	(1) (800)	822-6268
<b>OUT OF STATE OFFICES:</b>		
Chicago, IL	150 N. Wacker Drive	60606 (312) 853-6300
New York, NY	1271 Avenue of the Americas	10020 (212) 581-0100



Application of Riverside Astronomical Society, Inc.

Question

- 8a. Predecessor organization is "Riverside Astronomical Society," an unincorporated non-profit association in existence since at least 1950 which will terminate on and because of incorporation.
- 9e. The predecessor and this incorporation has as its specific purpose the operation of an astronomy club for astronomy enthusiasts.
- 9f. The programs and activities will continue relatively unchanged from the predecessor and include:
1. Monthly meetings for members and the public whereat are lectures of astronomical interest; and opportunity for exchange of ideas;
  2. Convening and directing an annual convention in Southern California for members and the public who are interested in telescope construction and use.
- 9g. Neither the predecessor nor its incorporation has or has plans for either a business or fund raising activity. However, said annual convention (9f-2) does generate funds through its registration fee (approximately \$3/person) and will be continued. As in the past, it will be a joint, though not equal effort with another astronomy club, the San Bernardino Valley Amateur Astronomers by an agreement attached and labeled Exhibit A.

Department of the Treasury  
Internal Revenue Service

add to #?

89233139

RIVERSIDE ASTRONOMICAL SOCIETY INC  
17060 SAGE AVE  
WOODCREST CA 92504

Date of This Notice

If you inquire about  
your account, please  
refer to this  
number or attach a  
copy of this notice

02-23-83  
Employer Identification Number  
95-3801193 ✓

575 0 55555555  
55555555

**NOTICE OF NEW EMPLOYER IDENTIFICATION NUMBER ASSIGNED**

Thank you for your application for an employer identification number. The number above has been assigned to you. We will use it to identify your business tax returns and any other related documents, even if you have no employees.

Please keep this number in your permanent records. Use the number and your name, exactly as shown above, on all Federal tax forms that require this information, and refer to the number in all tax payments and in tax-related correspondence or documents. You may wish to make a record of the number for reference in case this notice is lost or destroyed.

Note that the assignment of this number does not grant tax-exempt status to nonprofit organizations. For details on how to apply for this exemption, see IRS Publication 557, Tax-Exempt Status for Your Organization, available at most IRS offices.

We appreciate your cooperation.