



**SECRETARY OF STATE**

I, *Kevin Shelley*, Secretary of State of the State of California, hereby certify:

That the attached transcript of   1   page(s) has been compared with the record on file in this office, of which it purports to be a copy, and that it is full, true and correct.

***IN WITNESS WHEREOF***, I execute this certificate and affix the Great Seal of the State of California this day of

NOV 26 2003



*Kevin Shelley*  
Secretary of State

# ARTICLES OF INCORPORATION

## I

The name of this corporation is **Santa Clarita Track Club, Inc.**

## II

- A. This corporation is a nonprofit **PUBLIC BENEFIT CORPORATION** and is not organized for the private gain of any person. It is organized under the nonprofit Public Benefit Corporation law for: **Public and charitable** purposes.
- B. The specific purpose of this corporation is to acquaint and educate youth with the fundamentals of the sport of Track and Field; to teach through the sport, sportsmanship and leadership and a love of the sport; to promote safe play; to bring area youth closer together through a means of a common interest for the betterment of the community.
- C. In furtherance of objective "B" this corporation may hold championship races, races on the road or track, lectures, fun runs, other educational activities, demonstrations, clinics and social events; to print and publish books, magazines and newsletters; make awards; and do all such other things as may be conducive to the encouragement of running and the sport of Track and Field.
- D. Other objectives are to engage in community activities, to publicize by appropriate means the benefits of Track and Field and long distance running as a means of physical fitness.

## III

The name and address in the State of California of this corporation's initial agent for service of process is:

Name Alan Bingham

Address 27900 Youngberry Drive

City Saugus State CA Zip 91350-1756

## IV

- A. This corporation is organized and operated exclusively for **charitable** purposes within the mean of Section 501(c)(3), Internal Revenue Code
- B. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

## V

The property of this corporation is irrevocably dedicated to **charitable** purpose and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer, or member thereof or to the benefit of any private person. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for **charitable** purpose and which has established its tax exempt status under Section 501(c)(3), Internal Revenue Code.



ENDORSED - FILED  
in the office of the Secretary of State  
of the State of California

*Alan E Bingham*  
Alan E Bingham, Incorporator

OCT 23 2003

KEVIN SHELLEY  
Secretary of State



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA PA 19255-0023

DATE OF THIS NOTICE: 12-12-2003  
NUMBER OF THIS NOTICE: CP 575 E  
EMPLOYER IDENTIFICATION NUMBER: 77-0615715  
FORM: SS-4 NOBOD 000003010

FOR ASSISTANCE CALL US AT:  
1-800-829-0115

OR WRITE TO THE ADDRESS  
SHOWN AT THE TOP LEFT.

IF YOU WRITE, ATTACH THE  
STUB OF THIS NOTICE.

SANTA CLARITA TRACK CLUB INC  
% ALAN BINGHAM  
27900 YOUNGBERRY DR  
SAUGUS CA 91350

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER (EIN)

Thank you for your Form SS-4, Application for Employer Identification Number (EIN). We assigned you EIN 77-0615715. This EIN will identify your business account, tax returns, and documents even if you have no employees. Please keep this notice in your permanent records.

Use your complete name and EIN shown above on all federal tax forms, payments and related correspondence. If you use any variation of your name or EIN, it may cause a delay in processing and may result in incorrect information in your account. It also could cause you to be assigned more than one EIN.

If you want to apply to receive a ruling or a determination letter recognizing your organization as tax exempt, and have not already done so, you should file Form 1823/1024, Application for Recognition of Exemption, with the IRS Ohio Key District Office. Publication 557, Tax Exempt Status for Your Organization, is available at most IRS offices and has details on how you can apply .



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
PO BOX 1286  
RANCHO CORDOVA CA 95741-1286

In reply refer to  
755:G :SIK

March 19, 2004

SANTA CLARITA TRACK CLUB INC  
ALAN BINGHAM  
27900 YOUNGBERRY DR  
SAUGUS CA 91350-1756

Purpose : CHARITABLE  
Code Section : 23701d  
Form of Organization : Corporation  
Accounting Period Ending: December 31  
Organization Number : 2566004

You are exempt from state franchise or income tax under the section of the Revenue and Taxation Code indicated above.

This decision is based on information you submitted and assumes that your present operations continue unchanged or conform to those proposed in your application. 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 must also be reported.

In the event of a change in relevant statutory, administrative, judicial case law, a change in federal interpretation of federal law in cases where our opinion is based upon such an interpretation, or a change in the material facts or circumstances relating to your application upon which this opinion is based, this opinion may no longer be applicable. It is your responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of Revenue and Taxation Code Section 21012(a)(2).

You may be required to file Form 199 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. Please 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



March 19, 2004  
SANTA CLARITA TRACK CLUB, INC.  
ENTITY ID : 2566004  
Page 2

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.

Please note that an exemption from federal income or other taxes and other state taxes requires separate applications.

A copy of this letter has been sent to the Registry of Charitable Trusts.

M SIKICH  
EXEMPT ORGANIZATIONS  
BUSINESS ENTITIES SECTION  
TELEPHDNE (916) 845-4092  
FAX NUMBER (916) 845-0800

EO :

The Incorporator of Santa Clarita Track Club, Inc. , a California corporation, designates the following people to serve as the initial Board of Directors of the Corporation:

Alan Bingham – President  
27900 Youngberry Dr, Saugus, CA 91350

Jill Crawford – Secretary  
21830 Agajanian Dr, Saugus, CA 91350

Jeffery Funicello – General Manager  
27350 Arriola Ave, Saugus, CA 91350

Tom Crawford – Treasurer  
21830 Agajanian Dr, Saugus, CA 91350

Karen Baird – Equipment and Uniform Manager  
28535 North Deer Spring Drive, Saugus, CA 91390

Paul Soderquist – Head Coach  
27360 Redbud Court, Canyon Country, CA 91387

Natale Maeller – Public Relations  
30000 Hasley Canyon Road #5, Castaic, CA 91384

Teresa Funicello – Member at Large  
27350 Arriola Ave, Saugus, CA 91350

Sue Henderson – Member at Large  
27803 Knight Street, Castaic, CA 91384

Charmin Ortega – Member at Large  
28464 Victoria Blvd., Castaic, CA 91384

Dated: November 23, 2003

  
Alan Bingham, Incorporator

# *By-Laws Of the Santa Clarita Track Club*

27900 YOUNGBERRY DR, SAUGUS, CA 91350-1756

## ARTICLE I - NAME

The name of this organization shall be the **SANTA CLARITA TRACK CLUB, Inc.**, a non-profit organization.

## ARTICLE II - PURPOSE

- A. The specific purpose of this corporation is to acquaint and educate youth with the fundamentals of the sport of Track and Field; to teach, through the sport, sportsmanship and leadership and a love of the sport; to promote safe play; to bring area youth closer together through a means of a common interest for the betterment of the community.
- B. In furtherance of objective "A" above, this corporation may hold championship races, races on the road or track, lectures, fun runs, other educational activities, demonstrations, clinics and social events; to print and publish books, magazines and newsletters; make awards; and do all such other things as may be conducive to the encouragement of running and the sport of Track and Field.
- C. Other objectives are to engage in community activities, to publicize by appropriate means the benefits of Track and Field and long distance running as a means of physical fitness.

## ARTICLE III - JURISDICTION

- A. The **SANTA CLARITA TRACK CLUB, Inc.** (Hereinafter referred to as the Club) shall operate under the articles of Incorporation as filed with the state of California, Incorporation #C2566004 Filed Oct 23, 2003. The Federal Employer Identification Number is 77-0615715.
- B. With consent of the Membership, the Board of Directors claims jurisdiction and governing power over Club and The Articles of Authorization, if any.
- C. Playing Rules and Regulations of the Club Team will be published as an addendum to these By-laws and may belong to other organizations that this club is affiliated with.
- D. Policies of this Club will be published as an addendum to these By-laws.

## ARTICLE IV - MEMBERSHIP

Membership in this Club is open to all persons interested in the betterment of the Club and believing in its purpose.

### A. TYPES OF MEMBERSHIP

- 1. **Athletic** – Youth who are registered and compete as athletes in the current season on one of the club's teams, shall be extended all rights and privileges of membership except the power to vote at all General Membership meetings. Dues for these members are included in their sport participation fee.
- 2. **Active** - Active members are those individuals who actively participate in the functions of the Club and shall include managers, coaches, trainers, team mothers, parents of athletic members, or any individual who has contact with youth in our programs, and any officer in this Club, elected or appointed. These members shall have full voice and vote at all General Membership meetings.

3. **Board** – Board members are those individuals who actively serve this club as a member of either the board of directors. Board members shall have all the rights and privileges as active members plus the right to vote at all board of director meetings.

#### **B. CONDITIONS OF MEMBERSHIP**

1. If a member is active in more than one sport, his or her membership shall be valid for all sport participated in.
2. In consideration of being permitted to become a member of this Club, said member shall agree to conduct themselves and act in accordance with this Constitution and By-laws, and the Articles of Authorization, Playing Rules and Regulations of the Sports Teams.
3. Dues shall be determined by the board of directors and shall be assessed to all athletic and active members. Athletic member's dues are included in their participation fee.
4. Athletic member's participation fee may be waived (in full or part) for charitable purposes upon written request by persons seeking membership, upon the Club President's and General Manager's approval. This provision shall be referred to as "scholarships". Scholarship athletic members shall be extended the same rights and privileges as athletic members without prejudice.

#### **C. GENERAL MEMBERSHIP MEETINGS**

1. Regular and Special General Membership meetings shall be open to any member in good standing with full Parliamentary privileges and power to vote according to their type of membership listed above in Types of Membership. Interested spectators may also attend at the invitation of the Membership or Board of Directors.
2. General Membership meetings will be chaired by the Club President who will endeavor to recognize all who wish to address the Membership
3. General Membership meetings will be held in the month of May on or near the first week
4. Special General Membership meetings shall be called by the Board of Directors upon the request of three (3) members in good standing, who will provide funds for membership notification.
5. In the event a General Membership meeting fails to achieve a quorum, the meeting reverts to a Board of Directors meeting and decisions made by the Board of Directors shall be received by the Membership as final.
6. Quorum for a General membership meeting shall consist of a majority of the board of directors plus any one (1) active member in good standing present and voting.
7. A quorum of the Board of Directors shall consist of a simple majority, less excused absents. (See V.B.3)

### **ARTICLE V - BOARD OF DIRECTORS**

- A. **THE BOARD OF DIRECTORS** of this Club shall consist of eight (8) offices as defined in Article V. Section E. 1 through 8. Elected by the General Membership and with the exception of Head Coach who is appointed by the Club President before the election.
- B. **MEETINGS**
  1. The regular Board of Directors meetings will be held at least once a quarter as set by Board and published to Membership if needed the Board may meet as many times as necessary to conduct the business of this club. Such meeting shall be open to any member of this Club and interested spectators. Non-board members may be recognized to speak but shall have no vote.
  2. Special closed meetings of the Board may be called by the Club President, and must be called upon request of at least three (3) members of the Board of Directors. A closed meeting may be attended only by invitation of the Board of Directors.
  3. A quorum of the Board of Directors shall consist of a simple majority, less excused absents.
- C. **ELECTION OF OFFICERS**
  1. All Club members in good standing are eligible for office, but may not serve in more than one (1) elected office at a time.
  2. The Club President shall appoint a Nominating Committee in April of each year to notify all Club members of offices available encourage candidacy and prepare a slate for nomination at the May General Membership meeting.
  3. Secret-ballot elections will be held at the General Membership meeting. Elections will proceed from the top office available down with additional nominations for each office accepted from the floor.
  4. Persons elected to the Board of Directors shall assume office the first day of July after their election. In the event that the election is delayed, Persons elected to the Board of Directors shall assume office the first day of the preceding month after their election.



**D. TERM OF OFFICE**

1. Officers elected to the Board of Directors shall serve a term of two (2) year.
2. These officers will be elected to assume office in July of an uneven calendar year, President, Secretary, Equipment Manager, and Member at Large.
3. These officers will be elected to assume office in July of an even calendar year; General Manager, Treasurer, and Public Relations Director.
4. This officer shall be appointed by the club president, before the elections and serve a 1 year team, who shall assume office in July each year; Head Coach.

**E. OFFICERS AND THEIR DUTIES**

1. **PRESIDENT** - The President of this Club shall
  - a. Preside over all meetings of the Board of Directors and the General Membership.
  - b. Appoint and discharge all committees, with the Board of Director's approval, and have power to call special meetings of its committees when, in the Presidents judgment, they are necessary.
  - c. Provide direct supervision of any and all employees of the Club.
  - d. Perform such duties as are usually delegated to presidents.
  - e. Be an ex-official member of all committees within the Club.
2. **GENERAL MANAGER** – The General Manager of this Club shall:
  - a. Assist the President and, in the absence of the President, perform all duties usually performed by the President at meetings.
  - b. Be chairman of the Ways & Means Committee, supervising and coordinating fund raising by the Club.
  - c. Create a roster of team athletes for certification.
  - d. Communicate events and meets with the members of the club by publishing weekly news letters during season competition.
  - e. Assist the Treasurer in the collection of monies due the Club.
3. **EQUIPMENT MANAGER** - The Equipment Manager of this Club shall:
  - a. Maintain records of quantity, location, and condition of Club possessions.
  - b. Coordinate central storage and inventory of sport uniforms and equipment, with the assistance of General Manager; determine all uniform and equipment requirements, submitting same to the Board of Directors for approval prior to each sport season.
  - c. Perform other duties as appointed by the Board of Directors.
4. **SECRETARY** - The Secretary of this Club shall:
  - a. Keep minutes of all regular and special Club meetings; be prepared to refer to the minutes of pervious meetings; prepare summary of unfinished business.
  - b. Maintain sign-in attendance record of all Board of Director and General Membership meetings; maintain list of member-in-good-standing eligible to vote.
  - c. Supply copies of Club minutes, By-Laws and other documents as directed.
  - d. Be responsible for notifying Club Board of Directors members of meetings as directed.
  - e. Notify officers of their election and committee chairperson of their appointment.
  - f. Perform other duties as directed by the Board of Directors.
  - g. Maintain record of all active members of the Club.
5. **TREASURER** - The Treasurer of this Club shall:
  - a. Deposit all monies received, in the name of the Club, in the Board of Directors' approved bank; file bank signature cards and obtain Club checks as needed.
  - b. Maintain master record of all monies collected and disbursed in the Clubs name
  - c. Prepare and report a forecasted budget for the upcoming Sport Year at the February Executive Board meeting; present monthly financial reports to the Board of Directors and/or General Membership, reporting outstanding bills and making payment as directed.
  - d. Submit comprehensive forecasted budgets, for the upcoming season, within sixty (60) days of completion of the current sport season; maintain complete financial records, auditing same at least every four (4) months, or as directed by the Board of Directors and/or requested by the General membership.
  - e. Prepare or present an independent auditor's report of Club finances at the April Executive Board meeting, this audit to be filed with Federal and State agencies as required by law.
  - f. Perform additional financial duties as directed by the Board of Directors and/or the General membership
  - g. Obtain licenses, bonds, and insurance deemed necessary by the Board of Directors.
6. **HEAD COACH**
  - a. The Duties of the Head coach shall be to administer the coaching staff

- b. Head the selection committee for the coaching staff.
- c. Plan usage of the track for all age groups and distance programs and field events, ensuring that all athletes can try all events.
- d. Perform other duties as directed by the Board of Directors.

**7. PUBLIC RELATIONS DIRECTOR** - The Public Relations Director of this Club shall:

- a. Be responsible for communication to the community the activities of the Club.
- b. Announce via the media all meetings of the Club.
- c. Co-ordinate Public Relations activities of the Club.
- d. Maintain records of all Public Relations activities of the Club.
- e. Act as a spokesperson for the Club. In General communications to the community, or at the direction of the Club's President.
- f. Perform other duties as appointed by the Club Board of Directors.

**8. MEMBER-AT-LARGE** - A minimum of one (1) member -at-large will be elected, who shall represent the Club as directed by the President. Elected members-at-large may not constitute a majority of the Board of Directors. Other members-at-large may be appointed to the Board of Directors by the Board of Directors. Elected member-at-large shall have full voting rights of the Board of Directors. Appointed members-at-large shall have no voting rights of the Board of Directors.

**F. REMOVAL OF AN OFFICER**

1. A member of the Board of Directors, can be dropped from the Board upon a majority vote of the Board, present and voting, for his or her failure to attend two (2) meetings of the Club, unexcused, during their term of office. To be excused, officers must notify a fellow Board member, prior to a meeting, of their inability to attend.
2. In the event of inability or failure to act on the part of any Board member, the Board is empowered to take whatever action it deems necessary to insure continued operation of that office; the Board, as a whole, is empowered to select a successor to fill an un-expired term of office.
3. If resignation is a necessity, a Board member may do so by submitting same in Writing to the Chairperson or Secretary of that board; the Board, as a whole, is empowered to select a successor to fill an un-expired term of office.
4. In the event the General Membership desires to impeach an elected officer of a Board, the procedure shall be as follows:
  - a. If requested by three (3) members in good standing, the President of the Club shall call a special hearing to review the facts of impeachment. This hearing shall be called within 120 hours after all the principles in the impeachment have been notified. This hearing shall be conducted by the President unless that is the office to which the impeachment is directed, in which case the General Manager will preside at the hearing (and subsequent meetings, if any).
  - b. After the hearing, if the contesting members feel there are grounds for impeachment, a special General Membership meeting will be called by the President. This meeting will take place within two (2) weeks of the hearing with all Active Club members notified of the meeting date, time, and location, by mail. Funds for notification of General Membership meeting shall be provided by the contesting members.
  - c. The President shall preside over the impeachment meeting and insure that all sides have equal opportunity to present their case, unless that is the office to which the impeachment is directed then the General Manager shall. The use of witnesses shall be allowed. The President shall not allow other business to be conducted at this meeting.
  - d. After completion of all evidence, each Member-in-Good-Standing, present and voting, shall cast a secret ballot for or against impeachment.
  - e. It shall take a 2/3 vote for impeachment to approve impeachment. The results of the ballot shall immediately be announced by the Meeting Chairman, the announcement shall include the total votes for, then total votes against and then announce if the impeachment passed or failed. In the event that impeachment passes the result shall be immediate, and all records, books, and other materials pertaining to the position held shall immediately be turned into the board of directors.
  - f. If the General Membership approves the impeachment, the funds for notification of the General Membership meeting shall be refunded the contesting members.
5. Each officer or chairperson in this Club shall, upon resignation, or expiration of term of office, turn over to a successor, without delay, all records, books, and other materials pertaining to the position held. Furthermore, without delay, he or she shall return all funds pertaining to the position to the Club Treasurer.

**G. SPECIFIC CLUB DIRECTIVES**

1. At the May General Membership meeting, yearly, the club President shall present a Statement of Accountability which will contain the following: **number of youth served, number of participating adults, financial status, and an evaluation of the programs overall effectiveness.**
2. Within one (1 and 1/2) month of a sports opening date (Start of Practice), the General Manager shall present to the Board of Directors a schedule of events for the season, completed rosters of participating youth, and a listing of all adults engaged in the sport. Active adults shall become Club members per Article IV. Section A-2.

#### **ARTICLE VI - CHANGING OF CORPORATION'S BY-LAWS, POLICIES, PLAYING RULES, AND REGULATIONS**

- A. In order to initiate a by-law change, proposed changes must be given to the Board of Directors who shall form a By-Law Committee thirty days (30) prior to proceeding as follows:
  1. A general Membership meeting shall be scheduled to vote on By-Law changes.
  2. The Active members must be given a written notice of the meeting and copies of the proposed changes two weeks prior to the meeting.
    - a. Publishing notification on the corporation's web site shall constitute public notification provided it is published two (2) weeks before the general membership meeting, and must remain unchanged for the duration of the notification period.
  3. Changes must be ratified by two-thirds (2/3) of members in good standing, present and voting. No proxy votes shall be allowed.
- B. In order for an Club member to initiate a change in a Club Policy, Playing Rule and Regulations, proposed changes must be given to the Club President two (2) weeks prior to the Sports regularly scheduled election meeting.
  - a. Playing rules changes must follow the Valley Youth Conference's Track and Field procedures for rule changes conducted at the Valley Conference Track and Field board meeting. Each VYC sports team is free to vote as they wish on rule changes. Typically rules are presented in November, Discussed in December, and voted on in January.
  - b. This Club's Valley Youth Conference Representative shall submit the proposed rule change to the Valley Youth Conference's Track and Field Board in the November Meeting, This club shall discuss this and other proposed rule changes in the December meeting, and this club is free to vote for or against the proposed submitted rule change in the January Meeting.
    1. The regularly scheduled Annual General Membership meeting shall be used to vote on proposed Club policy changes.
      - a. The board of directors is authorized upon a majority vote of those Board of Directors present and voting to enact policy changes at regular Board of Director meetings until the next scheduled General Membership meeting.
    2. Changes must be ratified by two-thirds (2/3) of members in good standing, present and voting. Changes so ratified become effective and must remain effective for one (1) sport season before they may be changed.
- C. In order for Sport Team to initiate changes in their Articles of Authorization, Playing Rules and Regulations, proposed changes must be presented at or before the last regularly scheduled Sport Team meeting of their current season.
  1. Sport Teams should endeavor to review their rules throughout the season, encouraging the widest possible comment from those actively engaged in running the sport; coaches, especially, should be encouraged to attend Sport Team meetings or submit comment.
  2. Changes must be ratified by two-thirds (2/3) of the Sport Team members and then submitted to the Board of Directors for final ratification.
  3. Sport Team rule changes effected in this manner, shall remain effective for the following sport season unless overturned or modified by the General Membership.

#### **ARTICLE VII - POSTING OF ANNUAL RETURNS. BY-LAWS AND OTHER DOCUMENTS**

1. The Board of Directors shall furnish copies of the club's By-laws, annual returns, exemption application and supporting documents and exemption letter to any individual who request such documents in person or in writing.
2. A reasonable fee for reproduction and actual postage will be charged individuals who request such documents.
3. If the documents are published on the club's website at [www.sctc-storm.org](http://www.sctc-storm.org) no copies will be provided.

#### **ARTICLE VIII - AFFILIATION AND COMMUNITY RELATIONSHIP**

- A. Any affiliation of this Club with outside organizations, and any representation of this Club to the community at large must have approval by the Board of Directors.
- B. This club shall be affiliated with the Valley Youth Conference Track and Field

#### **ARTICLE IX - DEFINITIONS AND TERMINOLOGY**

- A. The term "**Club**" shall mean the "**SANTA CLARITA TRACK CLUB, Inc.**"
- B. The term "**Board of Directors**" shall mean the eight (8) officers who serve as Board members.

- C. A quorum for a General membership meeting shall consist of a simple majority of the board of directors plus any one (1) active member in good standing, present and voting. (See IV.C.6)
- D. A quorum of the Board of Directors shall consist of a simple majority, less excused absents.
- E. Rules of parliamentary procedure for all meetings of this Clubs shall be Roberts Rules of Order, except as they are abrogated by these By-Laws and Sport Addendum. The President of the Club and Board of Directors, or the Directors of the Sport Teams may set aside rules of parliamentary procedure if, in their opinion, it is necessary to facilitate conduct of their meetings.

#### **ARTICLE X – INDEMNIFICATION OF OFFICERS, DIRECTORS, EMPLOYEES AND AGENTS**

The corporation shall indemnify its officers, directors, employees and agents to the greatest extent permitted by law. The corporation shall have power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee, or agent of the corporation or who is or was serving at the request of the corporation as an officer, employee, or agent of another corporation, partnership, joint venture, trust, other enterprise, or employee benefit plan, against any liability asserted against such person and incurred by such person in any such capacity or arising out of any status as such, whether or not the corporation would have the power to indemnify such person against such liability under the provisions of this Article

#### **ARTICLE XI - CLOSING ARTICLE**

- A. Any infraction of these By-Laws and Sport Addendum may be cause for suspension or revocation of membership in this Club; the Board of Directors reserves the right to final decision in any such action.
- B. Clarification of any part of these By-Laws and Sport Addendum will be furnished, upon request, by the Board of Directors. In clarifying Sport addendum, the Board of Directors may seek advice from outside Sports Team but reserves the right to final decision. The decision of the Board of Directors in all such matters shall be final and binding unless overturned or modified by the General Membership.

## Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

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 8 of the instructions.**

**Part I Identification of Applicant**

<b>1a</b> Full name of organization (as shown in organizing document)  <b>Santa Clarita Track Club, Inc</b>	<b>2</b> Employer identification number (EIN) (If none, see page 3 of the <b>Specific Instructions</b> .)  <b>77 ; 0615715</b>
<b>1b</b> c/o Name (if applicable)  <b>Alan Bingham</b>	<b>3</b> Name and telephone number of person to be contacted if additional information is needed  ( <b>661</b> ) <b>296-0877</b>
<b>1c</b> Address (number and street) <span style="float: right;">Room/Suite</span>  <b>27900 Youngberry Dr</b>	
<b>1d</b> City, town, or post office, state, and ZIP + 4. If you have a foreign address, see <b>Specific Instructions</b> for Part I, page 3.  <b>Saugus, CA 91350-1756</b>	<b>4</b> Month the annual accounting period ends  <b>December</b>
<b>1e</b> Web site address <b>www.sctc-storm.org</b>	<b>5</b> Date incorporated or formed <b>Oct 23, 2003</b>
<b>6</b> Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k) d <input type="checkbox"/> 501(n)	
<b>7</b> Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.	
<b>8</b> Is the organization required to file Form 990 (or Form 990-EZ)? . . . . . <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach an explanation (see page 3 of the <b>Specific Instructions</b> ).	
<b>9</b> Has the organization filed Federal income tax returns or exempt organization information returns? . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.	

**10** Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See **Specific Instructions** for Part I, Line 10, on page 3.) See also Pub. 557 for examples of organizational documents.)

a  Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include 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 the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization 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) **Alan E Bingham, President** (Date)

## **Part II** Activities and Operational Information

- 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.

**The specific purpose of this corporation is to acquaint and educate youth with the fundamentals of the sport of Track and Field; to teach, through the sport, sportsmanship and leadership and a love of the sport; to promote safe play; to bring area youth closer together through a means of a common interest for the betterment of the community.**

**This club will hold practice at a local high school track for club athletes who are ages 6 through 16 from 6:00 until 8:00 pm on Monday, Tuesday, Wednesday, and Thursday in the month of March.**

**The club will begin competition the first Saturday in April which will continue every Saturday until weekend before Labor Day in May. During this time period the club will drop the Tuesday night practice and will only practice on Monday, Wednesday and Thursdays. Parents are used as coaches in the program.**

**The club will conduct a fund raising event called a lap-a-thon, in which club athletes solicit pledges for donations to the club in either 2 ways, either by a flat donation, or a per lap donation, the athletes will run laps around a 400 meter track for 1 hour, the athletes laps are counted and which is used to total how much the donor's will pay if the per lap feature was their choice. The athlete who raises the most funds is awarded an award. The club also requests donations from local merchants as awards to give to the athletes who compete in the fund raising event. These donations are usually in the form of products or services they provide, such as ice cream which is given to those athletes who are present at the fund raising event.**

**This club has joined the Valley Youth conference which is a governing body which adopts rules of play and schedules competition with other members clubs. There are currently 15 teams in the Valley Youth Conference [www.valleyconference.org](http://www.valleyconference.org) This team has been accepted by that organization as a member club. Our playing rules are published online at the Valley Youth Conference website in the Track and Field section.**

**The club also participate in the Sport of Cross Country running, which is ran from August 15 through October 31 each year, the club will find practice sites to condition the athletes for competition. Competition will begin 6 weeks before the last saturday in October. Usually the first wednesday in November the club will have a team party/awards ceremony for the athletes who have participated in the cross country program.**

**Parent volunteers and volunteers are used as coaches and administrators in this corporation. No one receives any compensation.**

- 2 What are or will be the organization's sources of financial support? List in order of size.

**Athletes pay a fee to join the team, Athletes are also required to participate in fund raising activity which solicits donations. The club also attempts to get grants and other corporate sponsors and contributors and donors.**

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

**The club will conduct a fund raising event called a lap-a-thon, in which club athletes solicit pledges for donations to the club in either 2 ways, either by a flat donation, or a per lap donation, the athletes will run laps around a 400 meter track for 1 hour, the athletes laps are counted and which is used to total how much the donor's will pay if the per lap feature was their choice.**



**Part II** Activities and Operational Information (Continued)

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
Alan Bingham – President, 27900 Youngberry Dr, Saugus, CA 91350	\$0.00
Tom Crawford – Treasurer , 21830 Aganianian Dr, Saugus, CA 91350	\$0.00
Jill Crawford – Secretary , 21830 Agajanian Dr, Saugus, CA 91350	\$0.00
Jeffery Funicello - General Manager, 27350 Arriola Ave, Saugus, CA 91350	\$0.00

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 Instructions** for Part II, Line 4d, on page 3.) . . . . .  Yes  No  
 If "Yes," explain.

5 Does the organization control or is it controlled by any other organization? . . . . .  Yes  No  
 Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? . . . . .  Yes  No  
 If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? . . . . .  Yes  No  
 If "Yes," explain fully and identify the other organizations involved.

7 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.

**Part II** Activities and Operational Information (Continued)

8 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. If none, indicate "N/A."

N/A

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? . . . .  Yes  No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? . . . . .  Yes  No

b Is the organization a party to any leases? . . . . .  Yes  No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

11 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.

**See By-laws, Fees are determined by the Board of directors for sports program. Membership is limited to a sport participated in, parents of athletes are members for the purpose of voting in board of director members.**

b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

**Website, and flyers (attached)**

c What benefits do (or will) the members receive in exchange for their payment of dues?

**Insurance, practice facility, Uniform, Trophies, Team Picture, end of season picnic, games,**

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? . . . . .  N/A  Yes  No  
If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

**Most athletes pay a fee to cover expenses, however if a athlete is unable to afford the fee arrangements are made and the athlete fee is waived which is referred in the by-laws to "scholarship"**

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? . . . . .  N/A  Yes  No  
If "Yes," explain how the recipients or beneficiaries are or will be selected.

13 Does or will the organization attempt to influence legislation? . . . . .  Yes  No  
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? . . . . .  Yes  No  
If "Yes," explain fully.

**Part III** Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? . . . . .  Yes  No  
If you answer "Yes," do not answer questions on lines 2 through 6 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

**Exceptions**—You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See **Specific Instructions**, Line 2a, on page 4;
- b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? . . . . .  Yes  No

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

4 If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3? . . . . .  Yes  No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? . . .  Yes  No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here  and attach a completed page 1 of Form 1024 to this application.

**Part III** Technical Requirements (Continued)

- 7** Is the organization a private foundation?  
 **Yes** (Answer question 8.)  
 **No** (Answer question 9 and proceed as instructed.)

- 8** If you answer "Yes" to question 7, does the organization claim to be a private operating foundation?  
 **Yes** (Complete Schedule E.)  
 **No**

After answering question 8 on this line, go to line 14 on page 7.

- 9** If you answer "No" to question 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**

- |          |   |  |
|----------|---|--|
| <b>a</b> | <input type="checkbox"/> As a church or a convention or association of churches<br>(CHURCHES MUST COMPLETE SCHEDULE A.)   | Sections 509(a)(1)<br>and 170(b)(1)(A)(i)                          |
| <b>b</b> | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.)  | Sections 509(a)(1)<br>and 170(b)(1)(A)(ii)                         |
| <b>c</b> | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (These organizations, except for hospital service organizations, MUST COMPLETE SCHEDULE C.)   | Sections 509(a)(1)<br>and 170(b)(1)(A)(iii)                        |
| <b>d</b> | <input type="checkbox"/> As a governmental unit described in section 170(c)(1).   | Sections 509(a)(1)<br>and 170(b)(1)(A)(v)                          |
| <b>e</b> | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one or more of the organizations described in <b>a</b> through <b>d</b> , <b>g</b> , <b>h</b> , or <b>i</b> (MUST COMPLETE SCHEDULE D.)  | Section 509(a)(3)  |
| <b>f</b> | <input type="checkbox"/> As being organized and operated exclusively for testing for public safety.   | Section 509(a)(4)  |
| <b>g</b> | <input type="checkbox"/> As being operated for the benefit of a college or university that is owned or operated by a governmental unit.   | Sections 509(a)(1)<br>and 170(b)(1)(A)(iv)                         |
| <b>h</b> | <input type="checkbox"/> As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.   | Sections 509(a)(1)<br>and 170(b)(1)(A)(vi)                         |
| <b>i</b> | <input checked="" type="checkbox"/> As 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)  |
| <b>j</b> | <input type="checkbox"/> The organization is a publicly supported organization but is not sure whether it meets the public support test of <b>h</b> or <b>i</b> . The organization would like the IRS to decide the proper classification.  | Sections 509(a)(1)<br>and 170(b)(1)(A)(vi)<br>or Section 509(a)(2) |

**If you checked one of the boxes a through f in question 9, go to question 14. If you checked box g in question 9, go to questions 11 and 12. If you checked box h, i, or j, in question 9, go to question 10.**

**Part III** Technical Requirements (Continued)

- 10** If you checked box **h, i, or j** in question 9, has the organization completed a tax year of at least 8 months?  
 **Yes**—Indicate whether you are requesting:  
 A definitive ruling. (Answer questions 11 through 14.)  
 An advance ruling. (Answer questions 11 and 14 and attach two Forms 872-C completed and signed.)  
 **No**—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.

- 11** If the organization received any unusual grants during any of the tax years shown in Part IV-A, **Statement of Revenue and Expenses**, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.  
**None Received**

- 12** If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here  and:  
**a** Enter 2% of line 8, column (e), Total, of Part IV-A . . . . . \_\_\_\_\_  
**b** Attach a list showing the name and amount contributed by each person (other than a governmental unit or “publicly supported” organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line **12a** above.

- 13** If you are requesting a definitive ruling under section 509(a)(2), check here  and:  
**a** For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each “disqualified person.” (For a definition of “disqualified person,” see **Specific Instructions**, Part II, Line 4d, on page 3.)  
**b** For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a “disqualified person”) whose payments to the organization were more than \$5,000. For this purpose, “payer” includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. <b>Do not submit blank schedules.</b> )	Yes	No	If “Yes,” complete Schedule:
Is the organization a church? . . . . .		✓	A
Is the organization, or any part of it, a school? . . . . .		✓	B
Is the organization, or any part of it, a hospital or medical research organization? . . . . .		✓	C
Is the organization a section 509(a)(3) supporting organization? . . . . .		✓	D
Is the organization a private operating foundation? . . . . .		✓	E
Is the organization, or any part of it, a home for the aged or handicapped? . . . . .		✓	F
Is the organization, or any part of it, a child care organization? . . . . .		✓	G
Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . . .		✓	H
Has the organization taken over, or will it take over, the facilities of a “for profit” institution? . . . . .		✓	I

**Part IV Financial Data**

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**

		Current tax year	3 prior tax years or proposed budget for 2 years			
		(a) From <u>1/1/04</u> to <u>12/31/04</u>	(b) <u>1/1/05</u> <u>12/31/05</u>	(c) <u>1/1/06</u> <u>12/31/06</u>	(d) .....	(e) TOTAL
<b>Revenue</b>	1 Gifts, grants, and contributions received (not including unusual grants—see page 6 of the instructions) . . . . .	5588.00	6985.00	8731.00		21304.00
	2 Membership fees received . . . . .	16464.00	20580.00	25725.00		62769.00
	3 Gross investment income (see instructions for definition) . . . . .					
	4 Net income from organization's unrelated business activities not included on line 3 . . . . .					
	5 Tax revenues levied for and either paid to or spent on behalf of the organization . . . . .					
	6 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) . . . . .					
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule) . . . . .					
	8 <b>Total</b> (add lines 1 through 7)	22052.00	27580.00	34456.00		84088.00
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22 . . . . .					
	10 <b>Total</b> (add lines 8 and 9)	22052.00	27580.00	34456.00		84088.00
	11 Gain or loss from sale of capital assets (attach schedule) . . . . .					
	12 Unusual grants . . . . .					
	13 <b>Total</b> revenue (add lines 10 through 12) . . . . .	22052.00	27580.00	34456.00		84088.00
<b>Expenses</b>	14 Fundraising expenses . . . . .	271.00	350.00	500.00		
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .	150.00	500.00	500.00		
	16 Disbursements to or for benefit of members (attach schedule) . . . . .	10626.00	13282.00	16602.00		
	17 Compensation of officers, directors, and trustees (attach schedule) . . . . .	0	0	0		
	18 Other salaries and wages . . . . .	0	0	0		
	19 Interest . . . . .	0	0	0		
	20 Occupancy (rent, utilities, etc.) . . . . .	52.00	5200.00	5600.00		
	21 Depreciation and depletion . . . . .	0	0	0		
	22 Other (attach schedule) . . . . .	4554.00	5692.00	7115.00		
	23 <b>Total</b> expenses (add lines 14 through 22) . . . . .	15653.00	25024.00	30317.00		
	24 Excess of revenue over expenses (line 13 minus line 23)	6399.00	2556.00	4139.00		



**Part IV** Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)		Current tax year Date <b>9/26/2004</b>
<b>Assets</b>		
1	Cash . . . . .	1 <b>6784.22</b>
2	Accounts receivable, net . . . . .	2
3	Inventories . . . . .	3
4	Bonds and notes receivable (attach schedule) . . . . .	4
5	Corporate stocks (attach schedule) . . . . .	5
6	Mortgage loans (attach schedule) . . . . .	6
7	Other investments (attach schedule) . . . . .	7
8	Depreciable and depletable assets (attach schedule) . . . . .	8
9	Land . . . . .	9
10	Other assets (attach schedule) . . . . .	10
11	<b>Total assets</b> (add lines 1 through 10) . . . . .	11 <b>6784.22</b>
<b>Liabilities</b>		
12	Accounts payable . . . . .	12
13	Contributions, gifts, grants, etc., payable . . . . .	13
14	Mortgages and notes payable (attach schedule) . . . . .	14
15	Other liabilities (attach schedule) . . . . .	15
16	<b>Total liabilities</b> (add lines 12 through 15) . . . . .	16 <b>0</b>
<b>Fund Balances or Net Assets</b>		
17	Total fund balances or net assets . . . . .	17
18	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) . . . . .	18

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 . . . . .

**Consent Fixing Period of Limitation Upon  
Assessment of Tax Under Section 4940 of the  
Internal Revenue Code**

(Rev. September 1998)

Department of the Treasury  
Internal Revenue Service

(See instructions on reverse side.)

**To be used with  
Form 1023. Submit  
in duplicate.**

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

**Santa Clarita Track Club, Inc**

*(Exact legal name of organization as shown in organizing document)*

**27900 Youngberry Dr, Saugus, CA 91350-1756**

*(Number, street, city or town, state, and ZIP code)*

and the

District Director of  
Internal Revenue, or  
Assistant  
Commissioner  
(Employee Plans and  
Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year **December 31, 2003**  
*(Month, day, and year)*

Name of organization (as shown in organizing document)	Date
<b>Santa Clarita Track Club, Inc</b>	<b>09/26/2004</b>
Officer or trustee having authority to sign	Type or print name and title
Signature ►	<b>President</b>

**For IRS use only**

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ►

You must complete Form 872-C and attach it to the Form 1023 if you checked box **h**, **i**, or **j** of Part III, question 9, and the organization has not completed a tax year of at least 8 months.

For example: If the organization incorporated May 15 and its year ends December 31, it has completed a tax year of only 7½ months. Therefore, Form 872-C must be submitted.

- (a) Enter the name of the organization. This must be entered exactly as it appears in the organizing document. Do not use abbreviations unless the organizing document does.
- (b) Enter the current address.
- (c) Enter the ending date of the first tax year.

For example:

- (1) If the organization was formed on June 15 and it has chosen December 31 as its year end, enter December 31, Dec 31.
  - (2) If the organization was formed June 15 and it has chosen June 30 as its year end, enter June 30, ..... In this example, the organization's first tax year consists of only 15 days.
- (d) The form must be signed by an authorized officer or trustee, generally the president or treasurer. The name and title of the person signing must be typed or printed in the space provided.
  - (e) Enter the date that the form was signed.

DO NOT MAKE ANY OTHER ENTRIES.

# User Fee for Exempt Organization Determination Letter Request

▶ **Attach this form to determination letter application.  
 (Form 8718 is NOT a determination letter application.)**

1 Name of organization <b>Santa Clarita Track Club, Inc</b>	2 Employer Identification Number <b>77 ; 0615715</b>
--	---

**Caution:** Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

**3 Type of request** **Fee**

- a  Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
  - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ **\$150**
- Note:** If you checked box 3a, you must complete the Certification below.

### Certification

I certify that the annual gross receipts of \_\_\_\_\_  
name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

- b  Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or
  - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . ▶ **\$500**
- c  Group exemption letters . . . . . ▶ **\$500**

## Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2003-8, 2003-1, I.R.B. 236, or latest annual update.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

## Where To File

Send the determination letter application and Form 8718 to:

Internal Revenue Service  
 P.O. Box 192  
 Covington, KY 41012-0192

If you are using express mail or a delivery service, send the application and Form 8718 to:

Internal Revenue Service  
 201 West Rivercenter Blvd.  
 Attn: Extracting Stop 312  
 Covington, KY 41011

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in Code section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send this form to this address. Instead, see **Where To File** above.

Attach Check or Money Order Here



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

DEPARTMENT OF THE TREASURY

Date: FEB 01 2005

SANTA CLARITA TRACK CLUB INC  
C/O ALAN BINGHAM  
27900 YOUNGBERRY DR  
SAUGUS, CA 91350-1756

Employer Identification Number:  
77-0615715  
DLN:  
17053275019044  
Contact Person:  
EVELYN D GRIFFITHS ID# 31432  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
DECEMBER 31  
Public Charity Status:  
509(a)(2)  
Form 990 Required:  
YES  
Effective Date of Exemption:  
OCTOBER 23, 2003  
Contribution Deductibility:  
YES  
Advance Ruling Ending Date:  
DECEMBER 31, 2007

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)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

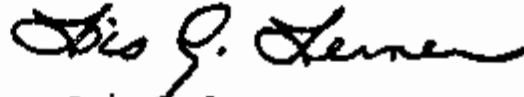
Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

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

Letter 1045 (DO/CG)

SANTA CLARITA TRACK CLUB INC

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)  
Form 872-C



SANTA CLARITA TRACK CLUB INC

INFORMATION FOR ORGANIZATIONS EXEMPT UNDER SECTION 501(c)(3)

WHERE TO GET FORMS AND HELP

Forms and instructions may be obtained by calling toll free 1-800-829-3676, through the Internet Web Site at [www.irs.gov](http://www.irs.gov), and also at local tax assistance centers.

Additional information about any topic discussed below may be obtained through our customer service function by calling toll free 1-877-829-5500 between 8:00 a.m. - 6:30 p.m. Eastern time.

NOTIFY US ON THESE MATTERS

If you change your name, address, purposes, operations or sources of financial support, please inform our TE/GE Customer Account Services Office at the following address: Internal Revenue Service, P.O. Box 2508, Cincinnati, Ohio 45201. If you amend your organizational document or by-laws, or dissolve your organization, provide the Customer Account Services Office with a copy of the amended documents. Please use your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

FILING REQUIREMENTS

In your exemption letter we indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. Form 990 (or Form 990-EZ) is filed with the Ogden Submission Processing Center, Ogden UT 84201-0027.

You are required to file a Form 990 only if your gross receipts are normally more than \$25,000.

If your gross receipts are normally between \$25,000 and \$100,000, and your total assets are less than \$250,000, you may file Form 990-EZ. If your gross receipts are over \$100,000, or your total assets are over \$250,000, you must file the complete Form 990. The Form 990 instructions show how to compute your "normal" receipts.

Form 990 Schedule A is required for both Form 990 and Form 990-EZ.

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. There are penalties for failing to timely file a complete return. For additional information on penalties, see Form 990 instructions or call our toll free number.

If your receipts are below \$25,000, and we send you a Form 990 Package, follow the instructions in the package on how to complete the limited return to advise us that you are not required to file.

If your exemption letter states that you are not required to file Form 990, you

Letter 1045 (DO/CG)

SANTA CLARITA TRACK CLUB INC

are exempt from these requirements.

UNRELATED BUSINESS INCOME TAX RETURN

If you receive more than \$1,000 annually in gross receipts from a regular trade or business you may be subject to Unrelated Business Income Tax and required to file Form 990-T, Exempt Organization Business Income Tax Return. There are several exceptions to this tax.

1. Income you receive from the performance of your exempt activity is not unrelated business income.
2. Income from fundraisers conducted by volunteer workers, or where donated merchandise is sold, is not unrelated business income.
3. Income from routine investments such as certificates of deposit, savings accounts, or stock dividends is usually not unrelated business income.

There are special rules for income derived from real estate or other investments purchased with borrowed funds. This income is called "debt financed" income. For additional information regarding unrelated business income tax see Publication 598, Tax on Unrelated Business Income of Exempt Organizations, or call our toll free number shown above.

PUBLIC INSPECTION OF APPLICATION AND INFORMATION RETURN

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return, or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

FUNDRAISING

Contributions to you are deductible only to the extent that they are gifts and no consideration is received in return. Depending on the circumstances, ticket purchases and similar payments in conjunction with fundraising events may not qualify as fully deductible contributions.

CONTRIBUTIONS OF \$250 OR MORE

Donors must have written substantiation from the charity for any charitable contribution of \$250 or more. Although it is the donor's responsibility to obtain written substantiation from the charity, you can assist donors by

SANTA CLARITA TRACK CLUB INC

providing a written statement listing any cash contribution or describing any donated property.

This written statement must be provided at the time of the contribution. There is no prescribed format for the written statement. Letters, postcards and electronic (e-mail) or computer-generated forms are acceptable.

The donor is responsible for the valuation of donated property. However, your written statement must provide a sufficient description to support the donor's contribution. For additional information regarding donor substantiation, see Publication 1771, Charitable Contributions - Substantiation and Disclosure Requirements. For information about the valuation of donated property, see Publication 561, Determining the Value of Donated Property.

CONTRIBUTIONS OF MORE THAN \$75 AND  
CHARITY PROVIDES GOODS OR SERVICES

You must provide a written disclosure statement to donors who receive goods or services from you in exchange for contributions in excess of \$75.

Contribution deductions are allowable to donors only to the extent their contributions exceed the value of the goods or services received in exchange. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as fully deductible contributions, depending on the circumstances. If your organization conducts fundraising events such as benefit dinners, shows, membership drives, etc., where something of value is received, you are required to provide a written statement informing donors of the fair market value of the specific items or services you provided in exchange for contributions of more than \$75.

You should provide the written disclosure statement in advance of any event, determine the fair market value of any benefit received, determine the amount of the contribution that is deductible, and state this information in your fundraising materials such as solicitations, tickets, and receipts. The amount of the contribution that is deductible is limited to the excess of any money (and the value of any property other than money) contributed by the donor less the value of goods or services provided by the charity. Your disclosure statement should be made, no later than, at the time payment is received. Subject to certain exceptions, your disclosure responsibility applies to any fundraising circumstances where each complete payment, including the contribution portion, exceeds \$75. For additional information, see Publication 1771 and Publication 526, Charitable Contributions.

EXCESS BENEFIT TRANSACTIONS

Excess benefit transactions are governed by section 4958 of the Code. Excess benefit transactions involve situations where a section 501(c)(3) organization provides an unreasonable benefit to a person who is in a position to exercise substantial influence over the organization's affairs. If you believe there may be an excess benefit transaction involving your organization, you should report the transaction on Form 990 or 990-EZ. Additional information can be

SANTA CLARITA TRACK CLUB INC

found in the instructions for Form 990 and Form 990-EZ, or you may call our toll free number to obtain additional information on how to correct and report this transaction.

EMPLOYMENT TAXES

If you have employees, you are subject to income tax withholding and the social security taxes imposed under the Federal Insurance Contribution Act (FICA). You are required to withhold Federal income tax from your employee's wages and you are required to pay FICA on each employee who is paid more than \$100 in wages during a calendar year. To know how much income tax to withhold, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee. Organizations described in section 501(c)(3) of the Code are not required to pay Federal Unemployment Tax (FUTA).

Employment taxes are reported on Form 941, Employer's Quarterly Federal Tax Return. The requirements for withholding, depositing, reporting and paying employment taxes are explained in Circular E, Employer's Tax Guide, (Publication 15), and Employer's Supplemental Tax Guide, (Publication 15-A). These publications explain your tax responsibilities as an employer.

CHURCHES

Churches may employ both ministers and church workers. Employees of churches or church-controlled organizations are subject to income tax withholding, but may be exempt from FICA taxes. Churches are not required to pay FUTA tax. In addition, although ministers are generally common law employees, they are not treated as employees for employment tax purposes. These special employment tax rules for members of the clergy and religious workers are explained in Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers. Churches should also consult Publications 15 and 15-A. Publication 1828, Tax Guide for Churches and Religious Organizations, also discusses the various benefits and responsibilities of these organizations under Federal tax law.

PUBLIC CHARITY STATUS

Every organization that qualifies for tax-exemption as an organization described in section 501(c)(3) is a private foundation unless it falls into one of the categories specifically excluded from the definition of that term [referred to in section 509(a)(1), (2), (3), or (4)]. In effect, the definition divides these organizations into two classes, namely private foundations and public charities.

Public charities are generally those that either have broad public support or actively function in a supporting relationship to those organizations.

Public charities enjoy several advantages over private foundations. There are certain excise taxes that apply to private foundations but not to public charities. A private foundation must also annually file Form 990-PF, Return of Private Foundation, even if it had no revenue or expenses.

SANTA CLARITA TRACK CLUB INC

The Code section under which you are classified as a public charity is shown in the heading of your exemption letter. This determination is based on the information you provided and the request you made on your Form 1023 application. Please refer to Publication 557 for additional information about public charity status.

GRANTS TO INDIVIDUALS

The following information is provided for organizations that make grants to individuals. If you begin an individual grant program that was not described in your exemption application, please inform us about the program.

Funds you distribute to an individual as a grant must be made on a true charitable basis in furtherance of the purposes for which you are organized. Therefore, you should keep adequate records and case histories that demonstrate that grants to individuals serve your charitable purposes. For example, you should be in a position to substantiate the basis for grants awarded to individuals to relieve poverty or under a scholarship or education loan program. Case histories regarding grants to individuals should show names, addresses, purposes of grants, manner of selection, and relationship (if any) to members, officers, trustees, or donors of funds to you.

For more information on the exclusion of scholarships from income by an individual recipient, see Publication 520, Scholarships and Fellowships.

Form **872-C**

**Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code**

OMB No. 1545-0056

(Rev. September 1998)

Department of the Treasury  
Internal Revenue Service

(See instructions on reverse side.)

To be used with  
Form 1023. Submit  
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period.

**Santa Clarita Track Club, Inc**

*(Exact legal name of organization as shown in organizing document)*

**27900 Youngberry Dr, Saugus, CA 91350-1756**

*(Number, street, city or town, state, and ZIP code)*

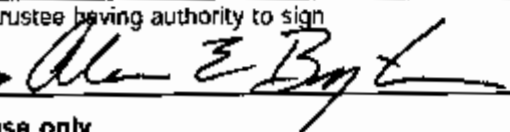
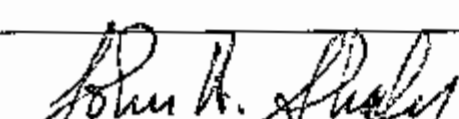
and the

District Director of  
Internal Revenue, or  
Assistant  
Commissioner  
(Employee Plans and  
Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year **December 31, 2003**  
*(Month, day, and year)*

Name of organization (as shown in organizing document)	Date
<b>Santa Clarita Track Club, Inc</b>	<b>09/26/2004</b>
Officer or trustee having authority to sign	Type or print name and title
Signature ▶ 	<b>President</b>
<b>For IRS use only</b>	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date
<b>Lois G. Lerner</b>	<b>JAN 25 2005</b>
By ▶ 	<b>Group Manager</b>



### Support Schedule for Advance Ruling Period

Please refer to the separate instructions for assistance in completing this schedule. For additional help, call IRS Exempt Organizations Customer Services toll free at 1-877-829-5500.

OMB No. 1545-1836

For tax years beginning **January 1, 2002**, and ending **December 31**, 20 **07**

Print or type. See Specific Instructions.	Name of organization <b>Santa Clarita Track Club, Inc.</b>		Employer identification number <b>77-0615715</b>
	Number and street (or P.O. box number if mail is not delivered to street address)	Room/Suite	Telephone number ( )
	City or town, state, and ZIP + 4 <b>Saugus, CA 91350-1756</b>		E-mail address _____
			Fax number ( )

- Note:**
- Get **Schedule A (Form 990 or 990-EZ)**, *Organization Exempt Under Section 501(c)(3)*, and its separate instructions before you complete this form.
  - If you did not receive any support for a given year, show financial data for the year by indicating -0- or none.
  - Year 1 should reflect support received as of the date legally organized, unless otherwise specified in the determination letter.
  - Organizations that filed Form 990 or 990-EZ will be able to use information reported on Schedule A, Part IV-A, to complete this form.

Calendar year (or fiscal year beginning in) ▶	(a) Year 5	(b) Year 4	(c) Year 3	(d) Year 2	(e) Year 1 (See Note above.)	(f) Total of Years 1 through 5
1 Gifts, grants, and contributions received. (Do not include unusual grants. See line 14.)	10772	21770	12323			44865
2 Membership fees received						
3 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	28918	21697	21075	11305		82995
4 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	89					89
5 Net income from unrelated business activities not included in line 4						
6 Tax revenues levied for your benefit and either paid to you or expended on your behalf						
7 The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge						
8 Other income. Attach a schedule. Do not include gain (or loss) from sale of capital assets						0
9 Total of lines 1 through 8	39779	43467	33398	11305	0	1279499
10 Line 9 minus line 3	10861	21770	12323	0	0	44954
11 Enter 1% of line 9	398	435	334	113		

12 If you are an organization that normally receives a substantial part of your support from a governmental unit or from the general public, complete lines 12a through 12f. (Sections 509(a)(1) and 170(b)(1)(A)(vi)). If you want the IRS to compute your public support test as a section 509(a)(1) and 170(b)(1)(A)(vi) organization, complete only lines 12a and 12b.

a	Enter 2% of amount in column (f), line 10	▶	12a	
b	Attach a list showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for Year 5 through Year 1 exceeded the amount shown in line 12a. Enter the total of all these excess amounts	▶	12b	
c	Total support for section 509(a)(1) test: Enter line 10, column (f)	▶	12c	
d	Add: Amounts from column (f) for lines: 4 _____ 5 _____ 8 _____ 12b _____	▶	12d	
e	Public support (line 12c minus line 12d total)	▶	12e	
f	Public support percentage (line 12e (numerator) divided by line 12c (denominator))	▶	12f	%

13 If you are an organization that normally receives: (1) more than 33 1/3% of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, and (2) no more than 33 1/3% of your support from gross investment income and net unrelated business taxable income from businesses acquired by the organization after June 30, 1975, complete lines 13a through 13h. (Section 509(a)(2)). If you want the IRS to compute your public support test as a section 509(a)(2) organization, complete only lines 13a and 13b.

a For amounts included in lines 1, 2, and 3 that were received from a "disqualified person," attach a list showing the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:  
 (Year 5) 0 (Year 4) 0 (Year 3) 0 (Year 2) 0 (Year 1) 0

b For any amount included in line 3 that was received from each person (other than "disqualified persons"), attach a list showing the name of, and amount received for each year, that was more than the larger of (1) the amount on line 11 for the year or (2) \$5,000. (Include in the list organizations as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:  
 (Year 5) 0 (Year 4) 0 (Year 3) 0 (Year 2) 0 (Year 1) 0

c	Add: Amounts from column (f) for lines: 1 44865 2 _____ 3 82995 6 _____ 7 _____	▶	13c	127860
d	Add: Line 13a total _____ and line 13b total _____	▶	13d	
e	Public support (line 13c total minus line 13d total)	▶	13e	127860
f	Total support for section 509(a)(2) test: Enter amount from line 9, column (f)	▶	13f	
g	Public support percentage (line 13e (numerator) divided by line 13f (denominator))	▶	13g	100 %
h	Investment income percentage (line 4, column (f) (numerator) divided by line 13f (denominator))	▶	13h	%

14 Unusual Grants: For an organization described in line 12 or 13 that received any unusual grants during Year 5 through Year 1, attach a list showing for each year the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 1.

List the amount of unusual grants excluded for each year below.

(Year 5) \_\_\_\_\_ (Year 4) \_\_\_\_\_ (Year 3) \_\_\_\_\_ (Year 2) \_\_\_\_\_ (Year 1) \_\_\_\_\_

15 Please list the name and telephone number of an officer, director, or trustee who can be contacted during business hours if we need more information. If someone other than an officer, director, or trustee will represent the organization, attach a properly completed Form 2848, Power of Attorney.

Name: Aian Bingham  
Type or print name and title.

Phone: ( 616 ) 755-6197 Fax Number (if available): ( )

I declare under the penalties of perjury that I am authorized to sign this form on behalf of the above organization and that I have examined this form, including the accompanying attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here

▶ Alan E Bingham  
 Signature of officer, director, or trustee

▶ Alan Bingham, President  
 Type or print name and title or authority of signer

June 2, 2008  
 Date



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

DEPARTMENT OF THE TREASURY

Date:

JUN 23 2008

SANTA CLARITA TRACK CLUB INC  
27900 YOUNGBERRY DR  
SAUGUS, CA 91350-1756

Employer Identification Number:

77-0615715

DLN:

17053159726028

Contact Person:

SHAWNDEA KREBS

ID# 31072

Contact Telephone Number:

(877) 829-5500

Public Charity Status:

509(a)(2)

Dear Applicant:

Our letter dated January 2005, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Sincerely yours,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Letter 1050 (DO/CG)