

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

OMB No. 1545-0056

To be filed in the key district for the area in which the organization has its principal office or place of business.

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

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.) If required information, a conformed copy of the organizing and operational documents, or financial data are not furnished, the application will not be considered on its merits and the organization will be notified accordingly. Do not file this application if the applicant has no organizing instrument (see Part II).

Part I.—Identification

1 Full name of organization Tucson Amateur Astronomy Association, Inc.		2 Employer identification number (If none, see instructions) Being Applied for
3(a) Address (number and street) 2922 South Harrison		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 Tucson, Arizona 85730		4 Name and phone number of person to be contacted Tim Hunter (602) 626-7402
5 Month the annual accounting period ends June	6 Date incorporated or formed January 28, 1985	7 Activity codes
8 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 number(s), years filed, and Internal Revenue office where filed.		

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

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

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

Part III.—Activities and Operational Information

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

1. Member's dues
2. Sale of T-shirts, books, calendars
3. Contributions

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.) Attach representative copies of solicitations for financial support.

Same as above. No formal fund raising activities except for sale of T-shirts and books.

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.

Tim B. Hunter MD
(Signature)

Vice-President
(Title or authority of signer)

23 JAN 1986
(Date)

Part III.—Activities and Operational Information (Continued)

3 Give a detailed narrative description of the organization's past, present, and proposed future activities, and the purposes for which it was formed. The narrative should identify the specific benefits, services, or products the organization has provided or will provide. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for it to become fully operational, and when such further steps will take place. (Do not state the purposes and activities 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 VI-A.

The Tucson Amateur Astronomy Association, Inc. (TAAA) was founded in 1954 as an amateur astronomy club. It was incorporated in the State of Arizona in January 1985 as a nonprofit corporation and is an educational, service, scientific, and technical not for profit organization.

TAAA activity over the years:

- Regular meetings open to public free of charge;
- Free lectures to public and schools;
- Telescope making classes free of charge;
- Star parties open to public;
- Awards programs (Bok Award and others);

TAAA current activities:

- 100 active members
- Dues: student - \$13/yr; family - \$33/yr; general - \$28/yr.
- Monthly meetings open to the public -- meeting place provided free of charge at the University of Arizona Flandrau Planetarium
- Scientific data gathering
 1. comet searching
 2. asteroid and grazing occultation timing
 3. variable star observing
 4. solar and planetary observations

Light Pollution Awareness Programs

Affiliated with the Western Amateur Astronomer's Association and the Astronomical League -- Nonprofit national amateur astronomy organizations

The TAAA owns no real property

Future Plans:

1. Continuing current activities
2. Donation of 30 inch mirror blank to the TAAA by the University of Arizona in July 1985 makes possible future construction of large club telescope -- to be shared with the University of Arizona for research

4 The membership of the organization's governing body is:

(a) Names, addresses, and titles of officers, directors, trustees, etc.	(b) Annual compensation
Board of Directors:	
1. President Duane Niehaus 4080 W. Bilby Road Tucson, Arizona 85746	None
2. Vice-President Tim Hunter 4905 Entrada Primera Tucson, Arizona 85718	

Part III, Section IV, cont.

3. Executive Secretary James Oliver
2922 South Harrison
Tucson, Arizona 85730
4. Treasurer Teresa Lappin
7222 E. Brooks Drive
Tucson, Arizona 85730
5. Recording Secretary James McGaha
5100 N. Sabino Foothills Drive
Tucson, Arizona 85715
6. Member-at-Large Ron Ferdie
7630 E. Linden Street
Tucson, Arizona 85715
7. Member-at-Large David Levy
Rt. 7, Box 44
Tucson, Arizona 85747

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, or is it anticipated that any current or future member of the governing body will assign income or assets to the organization? Yes No
If "Yes," attach a complete explanation stating which applies and including copies of any assignments plus a list of items assigned.

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.

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.
None

(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?
No plans

8 Will any of the organization's facilities be managed by another organization or individual under a contractual agreement? Yes No
If "Yes," attach a copy of each contract and explain the relationship between the applicant and each of the other parties.

Part III.—Activities and Operational Information (Continued)

9 (a) 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.

(b) 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. See attached Constitution and Bylaws
Annual Membership Dues \$28 single; \$33 family

(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.
See enclosed copy of monthly newsletter and new member packet

(c) Are benefits, services, or products limited to members? Yes No
If "No," explain.
All general meetings and star parties are open to the public

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 regulations section 1.9100 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 qualification as a section 501(c)(3) organization 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 as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed (see instructions)? Yes No

Part IV.—Statement as to Private Foundation Status (see instructions)

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 VII.

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) below that apply:

- (a) Definitive ruling under section 509(a)(1), (2), (3), or (4) Complete Part VI.
(b) Advance ruling under sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2)—see instructions.
(c) Extended advance ruling under sections 509(a)(1) and 170(b)(1)(A)(vi) or section 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). You must also complete and attach two Forms 872-C to the application.)

Statement of Support, Revenue, and Expenses for the period beginning January 1, 1985, and ending September 30, 1985.

Note: Complete the financial statements for the current year and for each of the three years immediately before it. If in existence less than four years, complete the statements for each year in existence. If in existence less than one year, also provide proposed budgets for the two years following the current year.

Support and Revenue	1	Gross contributions, gifts, grants, and similar amounts received	1	199.50
	2	Gross dues and assessments of members	2	1746.00
	3	(a) Gross amounts derived from activities related to organization's exempt purpose (attach schedule)		----
		(b) Minus cost of sales	3c	
	4	(a) Gross amounts from unrelated business activities (attach schedule)		
		(b) Minus cost of sales	4c	----
	5	(a) Gross amount received from sale of assets, excluding inventory items (attach schedule)		
		(b) Minus cost or other basis and sales expenses of assets sold	5c	
	6	Investment income (see instructions)	6	----
	7	Other revenue (attach schedule)	7	----
	8	Total support and revenue	8	1945.50
Expenses	9	Fund raising expenses T-shirts	9	359.89
	10	Contributions, gifts, grants, and similar amounts paid (attach schedule)	10	45.00
	11	Disbursements to or for benefit of members (attach schedule)	11	1540.54
	12	Compensation of officers, directors, and trustees (attach schedule)	12	----
	13	Other salaries and wages	13	----
	14	Interest	14	----
	15	Rent	15	----
	16	Depreciation and depletion	16	----
	17	Other (attach schedule)	17	----
	18	Total expenses	18	1945.43
	19	Excess of support and revenue over expenses (line 8 minus line 18)	19	.07

Balance Sheet

(at the end of the period shown above)

Enter date ►

Ending date

September 30, 1985

Assets			
20	Cash (a) Interest bearing accounts	20a	690.79
	(b) Other cash on hand	20b	9.88
21	Accounts receivable, net	21	----
22	Inventories 30 inch mirror blank	22	4000.00
23	Bonds and notes (attach schedule)	23	----
24	Corporate stocks (attach schedule)	24	----
25	Mortgage loans (attach schedule)	25	----
26	Other investments (attach schedule)	26	----
27	Depreciable and depletable assets (attach schedule)	27	----
28	Land	28	----
29	Other assets (attach schedule)	29	----
30	Total assets	30	4700.67
Liabilities			
31	Accounts payable	31	----
32	Contributions, gifts, grants, etc., payable	32	----
33	Mortgages and notes payable (attach schedule)	33	----
34	Other liabilities (attach schedules)	34	----
35	Total liabilities	35	----
Fund Balances or Net Worth			
36	Total fund balances or net worth	36	----
37	Total liabilities and fund balances or net worth (line 35 plus line 36)	37	----

If there has been any substantial change in any aspect of your financial activities since the period shown above ended, check the box and attach a detailed explanation

Part VI.—Non-Private Foundation Status (Definitive ruling only)

A.—Basis for Non-Private Foundation Status (Check one of the boxes below.)

The organization is not a private foundation because it qualifies as:

✓	Kind of organization	Within the meaning of	Complete
1	a church or a convention or association of churches	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 or a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
4	a governmental unit described in section 170(c)(1)	Sections 509(a)(1) and 170(b)(1)(A)(v)	
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 VI.-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 VI.-B
8 <input checked="" type="checkbox"/>	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 VI.-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 VI.-C

B.—Analysis of Financial Support

	(a) Most recent tax year	(Years next preceding most recent tax year)			(e) Total
	19 84	(b) 19 83	(c) 19 82	(d) 19 81	
1 Gifts, grants, and contributions received	97.80	55.00	6.00	---	158.80
2 Membership fees received	2067.00	1641.00	1382.00	1147.00	6237.00
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					
4 Gross investment income (see instructions for definition)					
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	2164.80	1696.00	1388.00	1147.00	6395.80
10 Line 9 minus line 3	2164.80	1696.00	1388.00	1147.00	6395.80
11 Enter 2% of line 10, column (e) only					127.92

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).

Part VI.—Non-Private Foundation Status (Definitive ruling only) (Continued)

B.—Analysis of Financial Support (Continued) N/A

13 If the organization's non-private foundation status is based on:

(a) Sections 509(a)(1) and 170(b)(1)(A)(iv) or (vi).—Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts for the entire period were more than the amount shown on line 11.

(b) Section 509(a)(2).—For each of the years included on lines 1, 2, and 3, attach a list showing the name of and amount received from each person who is a "disqualified person."

For each of the years on line 3, attach a list showing the name of and amount received from each payor (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payor" includes but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any government agency or bureau.

C.—Supplemental Information Concerning Organizations Claiming Non-Private Foundation Status Under Section 509(a)(3)

1 Organizations supported by applicant organization:

Name and address of supported organization

Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)?

Yes No

Yes No

Yes No

Yes No

Yes No

2 To what extent are the members of your governing board elected or appointed by the supported organization(s)?

3 What is the extent of common supervision or control that you and the supported organization(s) share?

4 To what extent do(es) the supported organization(s) have a significant voice in your investment policies, the making and timing of grants, and in otherwise directing the use of your income or assets?

5 Does the mentioning of the supported organization(s) in your governing instrument make you a trust that the supported organization(s) can enforce under State law and compel to make an accounting? Yes No
If "Yes," explain.

6 What portion of your income do you pay to each supported organization and how significant is the support to each?

7 To what extent do you conduct activities which would otherwise be carried out by the supported organization(s)? Explain why these activities would otherwise be carried on by the supported organization(s).

8 Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager) or by an organization which is not described in section 509(a)(1) or (2)? Yes No
If "Yes," explain.

For clear copy on both parts, please type or print with ball point pen and press firmly

Form SS-4

(Rev. 9-82)
Department of the Treasury
Internal Revenue Service

Application for Employer Identification Number

(For use by employers and others as explained in the instructions.
Please read the instructions before completing this form.)
For Paperwork Reduction Act Notice, see page 2.

OMB No. 1545-0003 Expires 9-30-85

1 Name (True name and not trade name. If partnership, see page 4.) Tucson Amateur Astronomy Association, Inc		2 Social security no., if sole proprietor none	3 Ending month of accounting year June
4 Trade name, if any, of business (if different from item 1) TAAA		5 General partner's name, if partnership; principal officer's name, if corporation; or grantor's name, if trust Duane Niehaus, President	
6 Address of principal place of business (Number and street) 2922 South Harrison		7 Mailing address, if different same	
8 City, State, and ZIP code Tucson, Arizona 85730		9 County of principal business location Pima	
10 Type of organization <input type="checkbox"/> Governmental <input type="checkbox"/> Individual <input type="checkbox"/> Trust <input type="checkbox"/> Partnership <input type="checkbox"/> Other (specify) <input checked="" type="checkbox"/> Nonprofit organization <input type="checkbox"/> Corporation		11 Date you acquired or started this business (Mo., day, year) January 28, 1985	
12 Reason for applying <input type="checkbox"/> Started new business <input type="checkbox"/> Purchased going business <input checked="" type="checkbox"/> Other (specify) submitting IRS application form 1023		13 First date you paid or will pay wages for this business (Mo., day, year) No wages; no employees	
14 Nature of principal business activity (See instructions on page 4.) Non Profit Scientific, educational, and service organization		15 Do you operate more than one place of business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
16 Peak number of employees expected in next 12 months (if none, enter "0") Nonagricultural: 0 Agricultural: 0 Household: 0		17 If nature of business is manufacturing, state principal product and raw material used.	
18 To whom do you sell most of your products or services? <input type="checkbox"/> Business establishments (wholesale) <input type="checkbox"/> General public (retail) <input checked="" type="checkbox"/> Other (specify) fund raising activities			
19 Have you ever applied for an identification number for this or any other business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter name and trade name. Also enter approx. date, city, and State where you applied and previous number if known.			
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief it is true, correct, and complete. Signature and Title: <i>Jim B. Nuntze</i> Vice President Date: 23 JAN 1986		Telephone number (include area code) (602) 626-7402	
Please leave blank ▶		Reas. for appl. Part I	