

103915

See other side  
for instructions

STATE OF CALIFORNIA  
OFFICE OF THE ATTORNEY GENERAL  
REGISTRY OF CHARITABLE TRUSTS

P.O. BOX 903447  
SACRAMENTO, CA 94203-4470

# REGISTRATION FORM

1. Official name and mailing address of organization: Federal Employer Identification Number  
 Altadena Rotary Charities  
 C/O Dennis Mehringer  
 140 South Lake Ave., Suite 304 95-4600758  
 Pasadena, CA 91101

2. Names and addresses of ALL trustees or directors and officers (attach list if necessary):  
 Attached pg 3 item 4a of Form 1023

3. Attach a statement fully describing the activities in which the organization expects to engage, including the standards, criteria, procedures or other means adopted or planned for carrying out the activities, the anticipated sources of revenue and the nature of contemplated expenditures. (A copy of the material submitted with the application for Federal or State tax exemption will normally provide this information.) If the organization is based outside California, comment fully on the extent of activities in California and how the California activities relate to total activities. In addition, list all funds, property and other assets held or expected to be held in California.

4. a) If assets (funds, property, etc.) have been received, enter the date first received - \_\_\_\_\_ .  
 Financial statements for past accounting periods may be required. See instructions on reverse.

b) If assets (funds, property, etc.) have not been received, enter the date when such receipts are expected -  
7/1/97 .

5. Annual accounting period adopted: Fiscal year ending 6/30 , or calendar year  .

6. a) Corporations — Furnish a copy of the Articles of Incorporation. If incorporated outside California, enter the date the corporation qualified through the California Secretary of State's Office to conduct activities in California - Attached .

b) Unincorporated Entities — Furnish a copy of the instrument creating the organization.

c) ALL — Furnish a copy of the Federal Exemption Determination Letter.

x Dennis A. Mehringer Executive Director  
 Signature Title  
140 S. Lake Ave., Ste 304, Pasadena, CA 91101  
 Address  
 x 12/28/98 626-577-9800  
 Date Telephone Number

For Registry use only	
Registration No. CT	_____
Date of Registration	_____

DEC 5 1 1998

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

OMB No. 1545-0056  
 If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.  
**A User Fee must be attached to this application.**  
 If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.  
**Complete the Procedural Checklist on page 7 of the instructions.**

**Part I Identification of Applicant**

<b>1a</b> Full name of organization (as shown in organizing document) <b>Altadena Rotary Charities</b>		<b>2</b> Employer identification number (EIN) (If none, see page 2 of the instructions.) <b>95-4600758</b>
<b>1b</b> c/o Name (if applicable) <b>Dennis Mehringer</b>		<b>3</b> Name and telephone number of person to be contacted if additional information is needed  <b>James A. Gorton, (818) 793-6215</b>
<b>1c</b> Address (number and street)	Room/Suite	
<b>140 South Lake Ave., S. 303</b>		<b>4</b> Month the annual accounting period ends  <b>6/30/97</b>
<b>1d</b> City or town, state, and ZIP code <b>Pasadena CA 91101</b>		
<b>5</b> Date incorporated or formed <b>9/9/96</b>	<b>6</b> Activity codes (See page 3 of the instructions.) <b>560, 561, 040</b>	<b>7</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)
<b>8</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>9</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 Specific Instructions).		
<b>10</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.		

**11** 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 11, on page 3.) Get Pub. 557, Tax-Exempt Status for Your Organization, 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  **President** (Title or authority of signer) **6/25/97** (Date)

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

DEC 5 1 1998

**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.

**See Attachment**

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

**See Attachment**

- 
- 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.

**See Attachment**

**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
See Attachment	

**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."

**See Attachment**

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:

**See Attachment**

a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

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.

**See Attachment**

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

**See Attachment**

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.

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 7 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 8.

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 section 4.01 of Rev. Proc. 92-85, 1992-2 C.B. 490, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 7.

If "No," answer question 4.

4 If you answer "No" to question 3, has the organization been contacted by the IRS regarding its failure to file Form 1023 within 27 months from the end of the month in which the organization was created or formed?  Yes  No

If "No," your organization is requesting an extension of time to apply under the "reasonable action and good faith" requirements of section 5.01 of Rev. Proc. 92-85. Do not answer questions 5 through 7.

If "Yes," answer question 5.

5 If you answer "Yes" to question 4, does the organization wish to request relief from the 15-month filing requirement?  Yes  No

If "Yes," give the reasons for not filing this application prior to being contacted by the IRS. See Specific Instructions, Line 5, on page 4 before completing this item. Do not answer questions 6 and 7.

If "No," answer question 6.

6 If you answer "No" to question 5, your organization's 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 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

7 If you answer "Yes" to question 6 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)

8 Is the organization a private foundation?

- Yes (Answer question 9.)  
 No (Answer question 10 and proceed as instructed.)

9 If you answer "Yes" to question 8, does the organization claim to be a private operating foundation?

- Yes (Complete Schedule E.)  
 No

After answering question 9 on this line, go to line 15 on page 7.

10 If you answer "No" to question 8, 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:**

- |   |  |  |
|---|--|--|
| a | <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 | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.)   | Sections 509(a)(1)<br>and 170(b)(1)(A)(ii)                         |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a<br>medical research organization operated in conjunction with a<br>hospital (MUST COMPLETE SCHEDULE C.)  | Sections 509(a)(1)<br>and 170(b)(1)(A)(iii)                        |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1).  | Sections 509(a)(1)<br>.and 170(b)(1)(A)(v)                         |
| e | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with,<br>one or more of the organizations described in a through d, g, h, or i<br>(MUST COMPLETE SCHEDULE D.)   | Section 509(a)(3)  |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public<br>safety.   | Section 509(a)(4)  |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is<br>owned or operated by a governmental unit.   | Sections 509(a)(1)<br>and 170(b)(1)(A)(iv)                         |
| h | <input type="checkbox"/> As receiving a substantial part of its support in the form of<br>contributions from publicly supported organizations, from a<br>governmental unit, or from the general public.  | Sections 509(a)(1)<br>and 170(b)(1)(A)(vi)                         |
| i | <input checked="" type="checkbox"/> As normally receiving not more than one-third of its support from<br>gross investment income and more than one-third of its support from<br>contributions, membership fees, and gross receipts from activities<br>related to its exempt functions (subject to certain exceptions). | Section 509(a)(2)  |
| j | <input type="checkbox"/> The organization is a publicly supported organization but is not sure<br>whether it meets the public support test of block h or block i. The<br>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 10, go to question 15. If you checked box g in question 10, go to questions 12 and 13. If you checked box h, i, or j, in question 10, go to question 11.

**Part III** Technical Requirements (Continued)

- 11 If you checked box h, i, or j in question 10, has the organization completed a tax year of at least 8 months?  
 Yes—Indicate whether you are requesting:  
 A definitive ruling (Answer questions 12 through 15.)  
 An advance ruling (Answer questions 12 and 15 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 application.

12 If the organization received any unusual grants during any of the tax years shown in Part IV-A, 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.

- 13 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 13a above.

- 14 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.

15 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)	Yes	No	If "Yes," complete Schedule:
Is the organization a church? .....		X	A
Is the organization, or any part of it, a school? .....		X	B
Is the organization, or any part of it, a hospital or medical research organization? .....		X	C
Is the organization a section 509(a)(3) supporting organization? .....		X	D
Is the organization a private operating foundation? .....		X	E
Is the organization, or any part of it, a home for the aged or handicapped? .....		X	F
Is the organization, or any part of it, a child care organization? .....		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.? .....	X		H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? .....		X	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			(e) TOTAL
		(a) From _____ to	(b) 19 _____	(c) 19 _____	(d) 19 _____	
<b>Revenue</b>	1 Gifts, grants, and contributions received (not including unusual grants—see pages 5 and 6 of the instructions) . . . . .	See Attachment				
	2 Membership fees received . . . . .					
	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 Total (add lines 1 through 7) . . . . .	0.00				
	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 Total (add lines 8 and 9) . . . . .	0.00				
	11 Gain or loss from sale of capital assets (attach schedule) . . . . .					
	12 Unusual grants . . . . .					
	13 Total revenue (add lines 10 through 12) . . . . .	0.00				
<b>Expenses</b>	14 Fundraising expenses . . . . .					
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .					
	16 Disbursements to or for benefit of members (attach schedule) . . . . .					
	17 Compensation of officers, directors, and trustees (attach schedule) . . . . .					
	18 Other salaries and wages . . . . .					
	19 Interest . . . . .					
	20 Occupancy (rent, utilities, etc.) . . . . .					
	21 Depreciation and depletion . . . . .					
	22 Other (attach schedule) . . . . .					
	23 Total expenses (add lines 14 through 22) . . . . .					
	24 Excess of revenue over expenses (line 13 minus line 23) . . . . .	0.00				

**Part IV** Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)		Current tax year Date <u>6/24/97</u>
<b>Assets</b>		
1	Cash .....	0
2	Accounts receivable, net .....	0
3	Inventories .....	0
4	Bonds and notes receivable (attach schedule) .....	0
5	Corporate stocks (attach schedule) .....	0
6	Mortgage loans (attach schedule) .....	0
7	Other investments (attach schedule) .....	0
8	Depreciable and depletable assets (attach schedule) .....	0
9	Land .....	0
10	Other assets (attach schedule) .....	0
11	<b>Total assets</b> (add lines 1 through 10) .....	<b>0.00</b>
<b>Liabilities</b>		
12	Accounts payable .....	0
13	Contributions, gifts, grants, etc., payable .....	0
14	Mortgages and notes payable (attach schedule) .....	0
15	Other liabilities (attach schedule) .....	0
16	<b>Total liabilities</b> (add lines 12 through 15) .....	<b>0.00</b>
<b>Fund Balances or Net Assets</b>		
17	Total fund balances or net assets .....	0
18	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) .....	<b>0.00</b>

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

**Schedule H. Organizations Providing Scholarship Benefits, Student Aid, etc., to Individuals**

**1a** Describe the nature and the amount of the scholarship benefit, student aid, etc., including the terms and conditions governing its use, whether a gift or a loan, and how the availability of the scholarship is publicized. If the organization has established or will establish several categories of scholarship benefits, identify each kind of benefit and explain how the organization determines the recipients for each category. Attach a sample copy of any application the organization requires individuals to complete to be considered for scholarship grants, loans, or similar benefits. (Private foundations that make grants for travel, study, or other similar purposes are required to obtain advance approval of scholarship procedures. See Regulations sections 53.4945-4(c) and (d).) **See Attachment**

**b** If you want this application considered as a request for approval of grant procedures in the event we determine that the organization is a private foundation, check here .....

**c** If you checked the box in 1b above, check the boxes for which you wish the organization to be considered.

4945(g)(1)                       4945(g)(2)                       4945(g)(3)

**2** What limitations or restrictions are there on the class of individuals who are eligible recipients? Specifically explain whether there are, or will be, any restrictions or limitations in the selection procedures based upon race or the employment status of the prospective recipient or any relative of the prospective recipient. Also indicate the approximate number of eligible individuals.

**See Attachment**

**3** Indicate the number of grants the organization anticipates making annually ..... **See Attachment**

**4** If the organization bases its selections in any way on the employment status of the applicant or any relative of the applicant, indicate whether there is or has been any direct or indirect relationship between the members of the selection committee and the employer. Also indicate whether relatives of the members of the selection committee are possible recipients or have been recipients. **See Attachment**

**5** Describe any procedures the organization has for supervising grants (such as obtaining reports or transcripts) that it awards and any procedures it has for taking action if the terms of the grant are violated.

**See Attachment**

**Part II****1.****1.1 Community Service.**

**1.1.1 Community Activities. Mini-Grants.** Altadena Rotary Charities ("ARC") will award grants to public school teachers (made to the public school at which the teacher is employed, for the account of the teacher under the school budget) in the Altadena area in order to supplement their classroom teaching environment. The grants will not exceed \$300.00 per teacher. ARC hopes to award 5 to 10 mini-grants per year, based upon availability of funds. The grants are to be used to purchased educational materials which the classroom teacher needs to supplement the learning experience for his or her students, but for which there is no provision in the regular budget of the Pasadena School District, of which the Altadena area schools are a part.

**1.2 International Service.****1.2.1 World Community Service.**

**1.2.1.1 Orphanage Support.** ARC will supply cash, toys, clothing, toilet articles, and construction materials in order to benefit the children of the Hogar de los Ninos orphanage in Tijuana, Mexico. This will be an annual donation. All items, with the exception of cash and construction materials will be solicited from members of the Rotary Club of Altadena and members of the Altadena community. Cash will be from ARC's budget, as available, and construction materials will be purchased by ARC from its funds, as available.

**1.2.1.2 International Sponsorship of Junior Achievement Program.** ARC will provide seed money to organizations anywhere in the world for the purpose of enabling them to purchase the economics courses of the Junior Achievement organization in order to institute a Junior Achievement program for high school age children in their area. The program will focus especially upon third-world countries needing training in entrepreneurial skills.

**1.3 Vocational Service.**

**1.3.1 Occupational Awards. Scholarships to Outstanding Junior College Students.** Each year, ARC will jointly sponsor scholarships with Pasadena Community College ("PCC") for outstanding students of PCC in order to allow them to continue their education at a four-year college. Award recipients will be determined by PCC. See Schedule "H" for further information.

### 1.3.2 Trade and Professional Relations.

1.3.2.1 Speech Contest. Each year, ARC will sponsor a speech contest among elementary and junior high school students in the Altadena and Pasadena areas. The purpose of this contest will be to promote self-confidence, writing and speaking skills among the children and young adults of the area. Winning students will be recognized annually at a special lunch meeting of the Rotary Club of Altadena. No cash prizes or prizes of property, other than awards in the nature of memorial plaques, will be awarded.

1.3.2.2 Vocational Visits. ARC will sponsor periodic visits by elementary, junior and senior high school students to businesses and professionals' offices so that they may have a first hand view of the internal workings of businesses and professions and an understanding of the range of career choices open to them.

1.3.3 Four Way Test Speech Contest. Each year, ARC will sponsor an essay contest based upon themes taken from Rotary International's Four-Way Test. The Four-Way Test asks that each person test his/her actions by the following questions: "1. Is it the truth? 2. Is it fair to all concerned? 3. Will it build goodwill and better friendships? 4. Will it be beneficial to all concerned?" The competition will be by grade among local elementary and junior high school students in the Altadena and Pasadena areas. Winning students will be recognized annually at a special lunch meeting of the Rotary Club of Altadena. No cash prizes or prizes of property, other than awards in the nature of memorial plaques or certificates, will be awarded.

### 1.4 Youth Service.

1.4.1 Interact. Interact and Rotaract Clubs. ARC will provide financial support for the establishment of Interact and Rotaract Clubs at local schools, which would consist of the purchase of materials for the operation of the clubs, such as instructional manuals. The Interact Club is Rotary International's club for high school students, designed to introduce them to the concept of service to the community fostered by Rotary International. Interact also provides an environment in which students can enjoy a social environment free of drugs and gang activity. Rotaract is Rotary International's club for college students, designed to take up where Interact leaves off. Students participating in the Interact and Rotaract programs pay no dues, nor do they have any financial commitments to the clubs.

1.4.2 Student Guests. ARC will, from time to time, host student guests at Rotary Club of Altadena meetings in order to teach the students about how Rotary carries on community service activities locally.

1.4.3 Youth Clubs. Rotary Youth Leadership Awards. Annually, ARC will sponsor the attendance of one to four high school juniors from the Pasadena School District to the Rotary Youth Leadership Awards Camp. The Camp is held annually in the Spring, at a site in the mountains near Idyllwild, California. The purpose of the Camp is to give outstanding high school juniors leadership training.

2.

Financial support is anticipated to be as follows:

2.1 Community fund raising projects.

2.2 Contributions from members of the Rotary Club of Altadena.

3.

Contributions from members of the Rotary Club of Altadena have been solicited by ARC, and many members have pledged support on a continuing basis. The solicitations thus far have consisted solely of requests for support made orally at meetings of the Rotary Club of Altadena. No written materials have been developed for these solicitations to date.

Community fund raising programs. No community fund raising programs have been held yet. These are planned to be projects to garner support from the local community for ARC. No specific projects have been approved by the Board of Directors at this point, but projects are under consideration, such as a fashion show, and a charity golf tournament, the net proceeds of which, after cost of operation, would provide support for ARC. No solicitations have been made on behalf of such projects as yet, nor any written materials developed. The projects are planned to be operated solely with volunteer labor. No professional fundraisers will be hired by ARC.

4.

4a. Names, addresses, and titles of officers, directors, trustees, etc.

Dennis Mehringer, Executive Director  
Director  
140 South Lake Ave., S. 303  
Pasadena, CA 91101

Edward J. Jasnow, Director  
1718 Midlothian Dr.  
Pasadena, CA 91104

Duane G. Merrill, Director  
1595 E. Altadena Dr.  
Altadena, CA 91001

Victor G. Petrone, Director  
2106 Midwick Dr.  
Altadena, CA 91001

Dr. B. Randolph Cockrell, Director  
2082 Vista Avenue  
Arcadia, CA 91006

5.

ARC is a charitable subsidiary of the Rotary Club of Altadena. It is organized as a membership organization of which the Rotary Club of Altadena is the sole member.

Pursuant to Article IV, Section 2 of the Bylaws, a majority of the Board of Directors of ARC must be current or past members of the Rotary Club of Altadena, but no more than two members of the ARC Board of Directors may be currently serving directors of the Rotary Club of Altadena, nor may any currently serving officer of the Rotary Club of Altadena serve as an officer of ARC.

6.

The Rotary Club of Altadena has made its membership list available to ARC for fundraising purposes.

8.

ARC currently has no assets, but beginning in July 1997, ARC anticipates receiving donations, as set forth in its anticipated budget, below.

11. a.- c.

See Response to Item 5., above.

## Part II

ALTADENA ROTARY CHARITIES  
ACTUAL and PROPOSED BUDGETS

**1997-1998 (July 1 - June 30)****INCOME**

Individual Contributions	\$3,700.00
Fundraising Projects	9,400.00

**EXPENSES**

Community Service	
Community Activities	4,400.00
Handicapped & Seniors	750.00
International Service	
World Community Service	3,600.00
Vocational Service	
Occupational Awards	1,100.00
Trade & Professional Relations	400.00
Four-Way Test	400.00
High School Students	
Youth Service	
Interact	350.00
Student Guests	200.00
Youth Clubs	1,700.00
Incorporation	<u>1,800.00</u>

NET < \$1,600.00 >

**1998-1999****INCOME**

Individual Contributions	\$3,700.00
Fundraising Projects	9,400.00

**EXPENSES**

Community Service	
Community Activities	4,400.00
Handicapped & Seniors	750.00
International Service	
World Community Service	3,600.00
Vocational Service	



Occupational Awards	1,100.00
Trade & Professional Relations	400.00
Four-Way Test	400.00
High School Students	
Youth Service	
Interact	350.00
Student Guests	200.00
Youth Clubs	<u>1,700.00</u>
NET	\$300.00

**Schedule "H"**

## 1. a.

Scholarships to Outstanding Junior College Students. Each year, ARC will jointly sponsor scholarships with Pasadena Community College ("PCC") for outstanding students of PCC in order to allow them to continue their education at a four-year college. The amount of the scholarships to be awarded and the number of scholarships which will be awarded will be determined each year on the basis of available funds, but it is anticipated that scholarships will be no more than \$500.00 per recipient. Award recipients will be determined solely by PCC, based upon the foregoing minimum criteria, and the criteria set forth in Section 2. of this Schedule "H", below. Board members of ARC and members of the Rotary Club of Altadena and their immediate families will not be eligible for scholarships.

## 2.

Scholarship recipients must be students at PCC who are going on to a four-year institution for the purpose of obtaining a bachelor of science or bachelor of arts degree. There will be no restrictions or limitations in the selection procedures based upon the race or employment status of the prospective recipients, or the race or employment status of any relative of any prospective recipient. The number of eligible individuals will depend upon available funds, but ARC hopes to fund at least one scholarship per year.

## 4.

Employment status is not a basis for selection for the scholarships. Members of the selection committee have not been recipients, nor are they or their immediate families eligible for consideration.

## 5.

ARC will monitor whether a recipient of a scholarship in fact enrolls in a four-year institution. If a recipient fails to do so, ARC will require the return of the scholarship funds paid to such recipient, unless the recipient is able to show some justifiable excuse for the failure to register, and convinces ARC of the recipient's intent to register at the next immediately available opportunity.

# State of California



1978530

## SECRETARY OF STATE

### CORPORATION DIVISION

I, *BILL JONES*, Secretary of State of the State of California, hereby certify:

That the annexed transcript has been compared with the corporate record on file in this office, of which it purports to be a copy, and that same is full, true and correct.

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

SEP 9 1996



*Bill Jones*

Secretary of State

*Articles of Incorporation  
of*

**ALTADENA ROTARY CHARITIES**

**ENDORSED  
FILED**

In the office of the Secretary of State  
of the State of California

SEP 6 1996

**Article I**

The name of the corporation is: ALTADENA ROTARY CHARITIES

*Bill Jones*  
BILL JONES, Secretary of State

**Article II**

This corporation is a non-profit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law exclusively for charitable purposes. Such purposes for which this corporation is formed are exclusively charitable within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986.

Notwithstanding any other provisions of these articles, the corporation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law), or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law).

**Article III**

The county in this State in which the principal office for the transaction of business of this corporation is Los Angeles County.

**Article IV**

The number of directors of this corporation shall be no less than three (3), nor more than eleven (11).

The number of directors may be fixed or changed from time to time by amendment of the Bylaws of this corporation adopted by the vote or written assent of the members of the corporation entitled to exercise a majority of the voting power, or the vote of a majority of a quorum at a meeting of member called pursuant to the Bylaws.

The sole member of this corporation shall be the Rotary Club of Altadena.

## Article V

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

Dennis A. Mehringer  
140 South Lake Avenue, Site 320  
Pasadena, California 91101

## Article VI

This corporation is one which does not contemplate pecuniary gain or profit to the members thereof, and it is organized solely for nonprofit purposes. Property of this corporation is irrevocably dedicated to charitable purposes and no part of the net income or assets of this corporation shall ever inure to the benefit of any private persons.

## Article VII

Upon the winding up or dissolution of the corporation, after paying or adequately providing for the debts and obligations of this corporation, the remaining assets shall be distributed to a non-profit fund, foundation or corporation which is organized and operated exclusively for charitable purposes, and which has established its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. If this corporation holds any assets in trust, such assets will be disposed of in such a manner as may be directed by decree of the Superior Court of the county in which this corporation's principal office is located, upon petition therefor by the Attorney General or by any person concerned in the liquidation.

## Article VIII

Subject to the limitations imposed by Corporations Code Section 5238, the corporation shall, and does hereby, indemnify and hold each of its directors and officers free and harmless from and on account of all matters provided in Corporations Code Sections 5238(b) and (c).

DATED: September 4, 1996

  
Dennis A. Mehringer

I hereby declare under penalty of perjury under the laws of the State of California that I am the person who executed the foregoing Articles of Incorporation, which execution is my act and deed.

Executed at Pasadena, California, September 4, 1996.

  
Dennis A. Mehringer

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

DEPARTMENT OF THE TREASURY

Date: **MAY 08 1998**

ALTADENA ROTARY CHARITIES  
C/O JAMES A GORTON  
GORTON JANOSIK & POXON LLP  
909 E GREEN ST  
PASADENA, CA 91106

Employer Identification Number:  
95-4600758

DLN:  
17053084056048

Contact Person:  
D. A. DOWNING

Contact Telephone Number:  
(513) 241-5199

Accounting Period Ending:  
June 30

Foundation Status Classification:  
509(a)(2)

Advance Ruling Period Begins:  
September 9, 1996

Advance Ruling Period Ends:  
June 30, 2001

Accordium Applies:  
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

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

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

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

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

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**ALTADENA ROTARY CHARITIES**

will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

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

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

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for

**ALTADENA ROTARY CHARITIES**

the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

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

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$20 per day for each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

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

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

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

Because this letter could help us resolve any questions about your exempt

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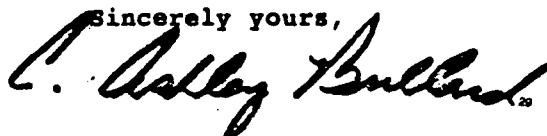
**ALTADENA ROTARY CHARITIES**

status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

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

Sincerely yours,

A handwritten signature in cursive script that reads "C. Ashley Bullard". The signature is written in black ink and is positioned below the typed name "C. Ashley Bullard".

District Director

Enclosure(s):  
Form 872-C

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

(Rev. April 1998)

Department of the Treasury  
Internal Revenue Service

To be used with  
Form 1023. Submit  
in duplicate.

(See instructions on reverse side.)

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,

**Altadena Rotary Charities**

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

**140 S. Lake Ave., S. 304, Pasadena, CA 91101**

*(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 6/30/97  
*(Month, day, and year)*

Name of organization (as shown in organizing document)	Date
<b>Altadena Rotary Charities</b>	<b>3/18/98</b>
Officer or trustee having authority to sign	
Signature ► <i>Dennis A. Rehms</i>	Title ► <b>President</b>
<b>For IRS use only</b>	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ►

For Paperwork Reduction Act Notice, see page 1 of the Form 1023 Instructions.