

Address any reply to: 300 E. 8th St., Austin, Tex. 78701

Department of the Treasury

District Director

Internal Revenue Service

Date:

In reply refer to:

March 15, 1974

A:FA:EO:JWF:slg

AUS:EO: 74-494

▷ Corrales Historical Society
P.O. Box 1051
Corrales, New Mexico 87048

Accounting Period Ending: December 31

Form 990 Required: Yes No

Advance Ruling Period Ends: December 31, 1975

Gentlemen:

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

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization of the type described in sections 170(b)(1)(A)(vi) and 509(a)(1).

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

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

Corrales Historical Society

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 170(b)(1)(A)(vi) and 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 170(b)(1)(A)(vi) and 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 170(b)(1)(A)(vi) and 509(a)(1) organization.

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

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

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

If your sources of support, or your purposes, character, or method of operation is changed, you should let us know so we can consider the effect of the change on your status. Also, you should inform us of all changes in your name or address.

If the yes box at the top of this letter is checked, you are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$5,000. The return is due by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

Corrales Historical Society

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

Sincerely,

A handwritten signature in cursive script that reads "D. J. Lantonio". The signature is written in dark ink and is positioned above the typed name and title.

D. J. Lantonio
Acting District Director

Application for Recognition of Exemption

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

To be filed in the District in which the organization has its principal office or place of business.

This application, when properly completed, shall constitute the notice required under section 508(a) of the Internal Revenue Code in order that organizations may be treated as described in section 501(c)(3) of the code, and the notice under section 508(b) appropriate to those organizations claiming not to be private foundations within the meaning of section 509(a).

Part I.—Identification (See instructions)

1 Full name of organization Corrales Historical Society	2 Employer identification number (If none, attach Form SS-4) Form attached				
3(a) Address (number and street) Post Office Box 1051					
3(b) City or town, State and ZIP code Corrales, New Mexico 87048	4 Name and phone number of person to be contacted R. Russell Rager, Attorney (505) 298-7561				
5 Month the annual accounting period ends December	6 Date incorporated or formed May 24, 1973	7 Activity Codes (see instructions) <table style="width: 100%; text-align: center;"> <tr> <td style="border: 1px solid black; width: 33%;">062</td> <td style="border: 1px solid black; width: 33%;">060</td> <td style="border: 1px solid black; width: 33%;">119</td> </tr> </table>	062	060	119
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Part II.—Organizational Documents (See instructions)

- 1 Attach a conformed copy of the organization's creating instruments (articles of incorporation, constitution, articles of association, deed of trust, etc.).
- 2 Attach a conformed copy of the organization's by-laws or other rules for its operation.
- 3 If the organization does not have a creating instrument, check here (See instructions)

Part III.—Activities and Operational Information (See instructions)

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

Membership dues and donations
 Public donations

- 2 Describe the organization's fund-raising program and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.)

No fund-raising activities, other than as resulting from new membership solicitation, have as yet been put into effect. It is anticipated that one or more of the following activities may be conducted: Pot-luck dinners, pancake breakfasts, open-house coffees, historical pageants, puppet shows for children, other community projects. Professional fund raisers will not be hired.

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.

/s/ Ward Alan Minge	President	February 14, 1974
(Signature)	(Title or authority of signer)	(Date)

Part III.—Activities and Operational Information (Continued)

- 3 Give a narrative description of the activities presently carried on by the organization, and also those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include sufficient information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII-A on page 3 of the instructions.

The Corrales Historical Society is currently working toward the purchase of The Old Church property in the Village of Corrales, property to include approximately 1.5 acres and the church building. We hope to restore the property and offer it for use not only by the Corrales Historical Society but also by the Village of Corrales and members of the community. Its uses will be nondenominational and will include those activities which the Board of Directors decide will promote the general welfare of the Village of Corrales, the State of New Mexico, and the Nation, and which can be defined as historical, charitable, religious, and educational.

The Society hopes to be of service to the Village of Corrales and the community in other ways. We have discussed formulating a historical ordinance for Corrales and assisting in its function. We have discussed many historically oriented projects to include the establishment of a Mexican community market on the old plaza, identifying and recognizing meritorious historical sites, publishing historical tracts of local interests and use, oral history projects, and more.

The Society is organized, but requires more members and additional donations in order to acquire the above-described property. We hope to have the required monies to accomplish this before 1 July 1974. Members are soliciting the Corrales business community, Rio Ranchos area, and plan to move activities into the City of Albuquerque, if required. The Society's officers held a formal meeting on 10 February 1974 with the Corrales Adobe Theater officers and they promise to hold benefit performances for the Society during this summer season.

Informal volunteer committees have a program of fund-raising events planned this year. The first will be a pot-luck supper to be held at the Casa Vieja, local restaurant, within a few weeks.

Part III.—Activities and Operational Information (Continued)

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

(a) Names, addresses, and duties of officers, directors, trustees, etc.	(b) Specialized knowledge, training, expertise, or particular qualifications of Dirs.
Mrs. Dulcelina Curtis, NSR Box 204, Corrales, N.M. Mrs. Helen Mattison, SSR Box 193A, Corrales, N.M. Dr. Ward Alan Minge, NSR Box 120, Corrales, N.M. Mrs. Margaret Hooker, P.C.Box 10149, Alameda, N.M. Mrs. Alice Glover, P.C. Box 567, Corrales, N.M. 87048 Mrs. Lil Kellogg, NSR Box 242, Corrales, N.M. - Sect'y.	Member Village Council & Board Prof. Artist & Board of Directors Historian, President & Director Architect and Vice-President Treasurer and Bookkeeper Med. Secty. -BA Univ. of Colorado

(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," please name such 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 4(d).) Yes No
 If "Yes," please explain.

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," please explain.

6 Is the organization financially accountable to any other organization? Yes No
 If "Yes," please explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been rendered.
 Periodic reports will, however, be voluntarily furnished to the Village of Corrales, a municipality.

7 What assets does the organization have that are used in the performance of its exempt function? (Do not include income producing property.) If any assets are not fully operational, explain what stage of completion has been reached, what additional steps remain to be completed, and when such final steps will be taken.
 None as yet. When sufficient funds are available, the Society intends to purchase The Old Church property in the Village of Corrales from the Roman Catholic Church, Archdiocese of Santa Fe.

Part III.—Activities and Operational Information (Continued)

8 (a) What benefits, services, or products will the organization provide with respect to its exempt function?

Public benefit and use of Old Corrales Church property. Society will restore, preserve, and maintain this property, recognized as a highly esteemed, historical landmark, for the Village of Corrales and the community, State of New Mexico, and the Nation. Promote general welfare with various historical services concentrating on community of Corrales; render educational programs, create local cultural pride

(b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? Yes No

If "Yes," please explain and show how the charges are determined.

Except for such attendance or admission fees as may be charged from time to time, depending on the event.

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

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

Interest in the Old Church property, and other historically significant projects in Corrales. Members who live in the Corrales community area are "resident members," and all other members non resident to said area are "honorary members." Membership fees set by Board of Directors and are currently as shown on one of the attachments.

(b) Are benefits limited to members? Yes No

If "No," please explain.

Benefits will be available for the public in general.

(c) Attach a copy of the descriptive literature or promotional material used to attract members to the organization.

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," please explain.

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

1 Is the organization a private foundation? Yes No

2 If question 1 is answered "No," indicate the type of ruling being requested as to the organization's status under section 509 by checking the applicable box below:

- Definitive ruling under section 509(a)(1), (2), (3), or (4) — complete Part VII.
 Advance or extended advance ruling under section 509(a)(1) or (2) — See instructions.

3 If question 1 is an answered "Yes," and the organization claims to be a private operating foundation, check here and complete Part VIII.

