

Internal Revenue Service

Western Region

Exempt Organizations

IMPORTANT!

FACTS ABOUT THIS DETERMINATION LETTER

IMPORTANCE OF RETAINING THIS DETERMINATION LETTER:

1. This determination letter will not be reissued and must be retained as part of your permanent tax records.
2. An updated determination letter will only be issued if your organization submits a new application and pays another user fee.
3. This determination letter, along with copies of the application filed, annual returns, and all books and records should be delivered to the new officers of the organization as changes in officers occur.

FUTURE CONTACTS WITH THE INTERNAL REVENUE SERVICE:

1. **YOUR ORGANIZATION MUST contact the Internal Revenue Service, if the name or address of your organization changes. Write to:**

Internal Revenue Service
EP/EO Division
Attention: EOMF Coordinator
2 Cupania Circle
Monterey Park, CA 91754

2. **YOUR ORGANIZATION MUST file an annual information return (if due). Failure to do so can lead to loss of exempt status. (See annual return instructions of Publication 557 for additional information).**

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
2 CUPANIA CIRCLE
MONTEREY PARK, CA 91755-7406

DEPARTMENT OF THE TREASURY

Date: SEP 23 1994

ALASKA PIONEER FRUIT GROWERS
ASSOCIATION
C/O PAM WARNER
7000 VIBURNUM
ANCHORAGE, AK 99507

Employer Identification Number:
92-0149749
Case Number:
954242016
Contact Person:
MARY ANN DARONATSY
Contact Telephone Number:
(213) 725-6619

Internal Revenue Code
Section 501(c) (5)
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Addendum Applies:
No

Dear Applicant:

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

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

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

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, 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 \$10 a day is charged when a return is filed late, unless there is reasonable cause for

Letter 948 (DO/CG)

ALASKA PIONEER FRUIT GROWERS

the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. 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 need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Donors may not deduct contributions to you because you are not an organization described in section 170(c) of the Code. Under section 6113, any fundraising solicitation you make must include an express statement (in a conspicuous and easily recognizable format) that contributions or gifts to you are not deductible as charitable contributions for Federal income tax purposes. This provision does not apply, however, if your annual gross receipts are normally \$100,000 or less, or if your solicitations are made to no more than ten persons during a calendar year. The law provides penalties for failure to comply with this requirement, unless failure is due to reasonable cause.

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

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

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

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Richard R. Orosco", with a stylized flourish at the end.

Richard R. Orosco
District Director

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
2 CUPANIA CIRCLE
MONTEREY PARK, CA 91755-7406

DEPARTMENT OF THE TREASURY

ALASKA PIONEER FRUIT GROWERS
ASSOCIATION
C/O PAM WARNER
7000 VIBURNUM
ANCHORAGE, AK 99507

Date of this Notice:
SEP. 1, 1994
Person to Contact:
EO DESK OFFICER
Telephone Number:
(213) 725-1758
Case Number:
954242016
File Folder Number:
958662674
Days to Process: 100

Application for Recognition of Exemption from Federal Income Tax

We have received your application for recognition of exemption from Federal income tax and have assigned it the case number listed above. You should refer to that number in any communication with us concerning your application.

We will review your application and send you a reply as soon as possible. However, we must process applications in the order that we receive them.

You may normally expect to hear from us within the above processing time. If you do not hear from us within that period and choose to write again, please include a copy of this letter with your correspondence. Also, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.