

Form 8718. User Fee for Exempt Organization Determination Letter Request.

Form **8718**
(Rev. January 1989)
Department of the Treasury
Internal Revenue Service

**User Fee for Exempt Organization
Determination Letter Request**

► Attach to determination letter applications.

For IRS Use Only

Control number _____
Amount paid _____
User fee screener _____

1 Name of organization

Westchester/Rockland Chapter National Conference CPA Practitioners

2 Type of request (check only one box and include a check or money order made payable to Internal Revenue Service for the INC amount of the indicated fee):

Fee

- a ☐ Initial request for recognition of tax-exempt status under section 501(a) (except a section 401(a) trust) by an organization whose gross receipts have not exceeded (or are not expected to exceed) \$10,000 annually, averaged over its first four taxable years. If you check this box you must complete the income certification below \$ 150

Certification

I hereby certify that the gross receipts of _____ (enter name of organization) have not exceeded (or are not expected to exceed) \$10,000 annually, averaged over its first four years of operation.

Signature ► _____ Title _____

- b ☒ All other initial requests for recognition of tax-exempt status under section 501(a) or 521 (except a section 401(a) trust) \$ 300
- c ☐ Private foundation which has completed a section 507 termination and which seeks a determination letter that it is now a public charity. \$ 200

Instructions

The Revenue Act of 1987 requires payment of a user fee for determination letter requests submitted to the Internal Revenue Service. The fee must accompany each request submitted to a key district office.

The fee for each type of request for an exempt organization determination letter is listed in item 2 of this form. Check the block that describes the type of request you are submitting, and attach this form to the front of your request form along with a check or money order for the amount indicated. Make the check or money order payable to the Internal Revenue Service.

Determination letter requests received with no payment or with an insufficient payment will be returned to the applicant for submission of the proper fee. To avoid delays in receiving a determination letter,

be sure that your application is sent to the applicable address shown below. These addresses supersede the addresses listed in Publication 557 and all application forms.

COPY	
If entity is in this IRS District	Send fee and request for determination letter to this address
Brooklyn, Albany, Augusta, Boston, Buffalo, Burlington, Hartford, Manhattan, Portsmouth, Providence	Internal Revenue Service EP/EO Division P. O. Box 1680, GPO Brooklyn, NY 11202
Baltimore, District of Columbia, Pittsburgh, Richmond, Newark, Philadelphia, Wilmington, any U.S. possession or foreign country	Internal Revenue Service EP/EO Division P. O. Box 17010 Baltimore, MD 21203
Cincinnati, Cleveland, Detroit, Indianapolis, Louisville, Parkersburg	Internal Revenue Service EP/EO Division P. O. Box 3159 Cincinnati, OH 45201

Dallas, Albuquerque, Austin, Cheyenne, Denver, Houston, Oklahoma City, Phoenix, Salt Lake City, Wichita	Internal Revenue Service EP/EO Division Mail Code 4950 DAL 1100 Commerce Street Dallas, TX 75242
Atlanta, Birmingham, Columbia, Ft. Lauderdale, Greensboro, Jackson, Jacksonville, Little Rock, Nashville, New Orleans	Internal Revenue Service EP/EO Division C-1130 Atlanta, GA 30301
Anchorage, Las Vegas, Boise, Los Angeles, Honolulu, Portland, Laguna Niguel, San Jose, Seattle	Internal Revenue Service EO Application Receiving Room 5127, P. O. Box 486 Los Angeles, CA 90053-0486
Sacramento, San Francisco	Internal Revenue Service EO Application Receiving Stop SF 4446 P. O. Box 36001 San Francisco, CA 94102
Chicago, Aberdeen, Des Moines, Fargo, Helena, Milwaukee, Omaha, St. Louis, St. Paul, Springfield	Internal Revenue Service EP/EO Division 230 S. Dearborn DPN 20-5 Chicago, IL 60604

Attach Check or Money Order Here

**Application for Recognition of Exemption
Under Section 501(a)
or for Determination Under Section 120**

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 4 of the instructions.

Part I.—Identification of Applicant (Must be completed by all applicants; also complete appropriate Schedule.)

Check the appropriate box below to indicate the section under which you are applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 6)
b ☐ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 7)
c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 8)
d ☒ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 8)
e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 9)
f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 11)
g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Schedule F, page 12)
h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident or other benefits (Schedule E, page 11)
i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 13)
j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 14)
k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 15)
l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Schedule J, page 16)
m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 17)
n ☐ Section 501(c)(20)—Trust/organization for prepaid group legal services (Parts I, II, and Schedule M, page 21)
o ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 6)
p ☐ Section 120—Qualified group legal services plans (Part I, and Schedule L, page 19)

1a Full name of organization (as shown in organizing document)
Westchester/Rockland Chapter National Conference
CPA Practitioners, Inc.

2 Employer identification number (if none, see Specific Instructions)
13-3493330

1b c/o Name (if applicable)

Mitchell Klein, CPA President: Fasman, Zucker, Klein & Feldstein CPAs

1c Address (number and street)

627 South Main Street

1d City or town, county, state, and ZIP code

New City, NY 10956

3 Name and telephone number (including area code) of person to be contacted during business hours if more information is needed

Debra J. Suller CPA (914) 762-6907

4 Month the annual accounting period ends

October 31

5 Date incorporated or formed

6/10/91

6 Activity codes (see back cover)

205 | 123 |

7 Did the organization apply for recognition of exemption under this Code section or under any other section of the Code? ☐ Yes ☒ No
If "Yes," attach an explanation.

8 Has the organization filed Federal income tax returns or exempt organization information returns? ☐ Yes ☒ No
If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.

9 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☒ Corporation—Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of your bylaws.
b ☐ Trust—Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
c ☐ Association—Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Include also a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

PLEASE
SIGN
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.

Mitchell E. Klein
(Signature)

President
(Title or authority of signer)

6/26/92
(Date)

Part II.—Activities and Operational Information (Must be completed by all applicants)

- 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 your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

a) The organization presents educational seminars for its members at monthly dinner meetings as well as full or part day seminars two or more times per year. Continuing education is required for New York State licensed CPAs. The seminars are conducted by members and guest lecturers.

b) The organization is a chapter of a national organization which promotes the goals and objectives of the local CPA firm. Members volunteer to prepare press releases and write opinions on tax and accounting issues affecting the local CPA practitioner. This is done as issues emerge.

c) Members attend national meetings to discuss emerging issues affecting the organization and the accounting profession as well as meeting with various IRS and Federal and State legislation groups. The meetings are usually quarterly, but may be more frequent if needed.

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- 2 List the organization's present and future sources of financial support, beginning with the largest source first.

The only source of financial support is from the seminars. All dues are paid to and retained by the national organization.

Part II.—Activities and Operational Information (continued) (Must be completed by all applicants)**3 The membership of the organization's governing body is:**

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
SEE ATTACHED SCHEDULE	NONE

- 4** If you are the outgrowth or continuation of any form of predecessor(s), state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected. This chapter was previously a part of the national organization--National Conference of CPA Practitioners, Inc. since 1979. The growth of the chapter necessitated separate incorporation.

COPY

- 5** If you are now, or plan to be connected in any way with any other organization, describe the organization and explain the relationship (such as: financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees). Connected to the national organization who defines the chapter guidelines. Our members must be members of the national organization. There are no shared facilities, employees, or financial support from national.

- 6** If you have capital stock issued and outstanding, state: (1) class or classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) whether any dividends have been paid or whether your creating instrument authorizes dividend payments on any class of capital stock.

NO STOCK

- 7** State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

All members are members of the national organization, must be CPA firms practicing in the local area. Each member firm is entitled to one vote per firm, all firm members have all the benefits of membership except the limitation on the vote. There are currently 145 firms in this chapter.

- 8** Explain how your assets will be distributed on dissolution. Assets on dissolution go to the national organization. In national should not exist, then any assets are to go to similar organizations.

Part II.—Activities and Operational Information (continued) (Must be completed by all applicants)

- 9 Have you made or do you plan to make any distribution of your property or surplus funds to shareholders or members? ☐ Yes ☒ No

If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.

- 10 Does, or will, any part of your receipts represent payments for services performed or to be performed? ☒ Yes ☐ No

If "Yes," state in detail the amount received and the character of the services performed or to be performed. Substantially all receipts will come from the presentation of educational seminars to CPAs, CPA firm staffs, principally the organizations members.

- 11 Have you made, or do you plan to make, any payments to members or shareholders for services performed or to be performed? ☒ Yes ☐ No

If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be made.

Occasionally an honorarium is made to a seminar presenter in recognition of the time and effort required to prepare for the course. Small reimbursements are also made for bookkeeping costs.

- 12 Do you have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions or annuities)? ☐ Yes ☒ No

If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.

- 13 Are you under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? ☐ Yes ☒ No

If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision as well as copies of applications or requests for the opinions or decisions.

- 14 Do you now lease or do you plan to lease any property? ☐ Yes ☒ No

If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between your organization and the other party. Also, attach a copy of any rental or lease agreement.

- 15 Have you spent or do you plan to spend any money attempting to influence the selection, nomination, election or appointment of any person to any Federal, state, or local public office or to an office in a political organization? ☐ Yes ☒ No

If "Yes," explain in detail and list the amounts spent or to be spent in each case.

- 16 Do you publish pamphlets, brochures, newsletters, journals, or similar printed material? ☒ Yes ☐ No

If "Yes," attach a recent copy of each.

Copy of newsletter attached

Part III.—Financial Data (Must be completed by all applicants)

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

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for 2 Years			(e) Total
	From <u>7/91</u> To <u>10/31/1</u>	<u>10/31</u> (b) 19 <u>92</u> ...	<u>10/31</u> (c) 19 <u>93</u> ...	<u>10/31</u> (d) 19 <u>94</u> ...	
1 Gross dues and assessments of members					
2 Gross contributions, gifts, etc.					
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule)		68,000	71,000	75,000	214,000
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule)					
6 Investment income (see instructions)		750	800	825	2,375
7 Other revenue (attach schedule)					
8 Total revenue (add lines 1 through 7)		68,750	71,800	75,825	216,375
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes		67,900	71,300	74,900	214,100
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages					
15 Interest					
16 Occupancy					
17 Depreciation and depletion					
18 Other expenses (attach schedule)					
19 Total expenses		67,900	71,300	74,900	214,100
20 Excess of revenue over expenses (line 8 minus line 19)		850	500	925	2,275

B—Balance Sheet (at the end of the period shown)

Assets		Current Tax Year as of <u>10/91</u>
1 Cash	1	0
2 Accounts receivable, net	2	
3 Inventories	3	
4 Bonds and notes receivable (attach schedule)	4	
5 Corporate stocks	5	
6 Mortgage loans (attach schedule)	6	
7 Other investments (attach schedule)	7	
8 Depreciable and depletable assets (attach schedule)	8	
9 Land	9	
10 Other assets (attach schedule)	10	
11 Total assets	11	0
Liabilities		
12 Accounts payable	12	0
13 Contributions, gifts, grants, etc., payable	13	
14 Mortgages and notes payable (attach schedule)	14	
15 Other liabilities (attach schedule)	15	
16 Total liabilities	16	
Fund Balances or Net Assets		
17 Total fund balances or net assets	17	
18 Total liabilities and fund balances or net assets (add line 16 and line 17)	18	0

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

Schedule C**Organizations described in section 501(c)(5) (Labor, agricultural, including fishermen's organizations, or horticultural organizations) or section 501(c)(6) (business leagues, chambers of commerce, etc.)**

- 1 Describe any services you perform for members or others. (If the description of the services is contained in Part II, enter the page and item number here.)

Page 4, Item #10.

- 2 Fishermen's organizations only.—What kinds of aquatic resources (not including mineral) are cultivated or harvested by those eligible for membership in your organization?

N/A

- 3 Labor organizations only.—Are you organized under the terms of a collective bargaining agreement? ☐ Yes ☐ No

If "Yes," attach a copy of the latest agreement

N/A

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