

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

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.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) SOUTHWEST BADMINTON ASSOCIATION		2 Employer identification number (If none, see instructions.) 33 0571605	
1b c/o Name (if applicable) JOE SILVERMAN		3 Name and telephone number of person to be contacted if additional information is needed JOE SILVERMAN (619) 224-1876 (H) (619) 553-8033 (W)	
1c Address (number, street, and room or suite no.) 3430 VALEMONT ST		4 Month the annual accounting period ends DECEMBER	
1d City or town, state, and ZIP code SAN DIEGO CA 92106		7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)	
5 Date incorporated or formed APRIL 19, 1994	6 Activity codes (See instructions.) 300 317 349	8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

10 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 include 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 the organization was formed by adoption of the document by more than one person; also include a copy of your bylaws.

If you are 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

Joe Silverman
 (Signature)

Secretary Treasurer
 (Title or authority of signer)

4-23-94
 (Date)

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

Complete the Procedural Checklist (page 7 of the instructions) prior to filing.

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 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.

Support competitive activities of junior and developing badminton players

Support training, coaching, and competition among badminton players; and support youth participation in regional, national, and international badminton tournaments.

Sponsor junior players in athletic competitions

Secure contributions of sports equipment and supplies for distribution to junior/developing players and needy competitors

Support development and maintenance of competition badminton facilities

Promote badminton among students and youth by demonstrations at high schools and colleges

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

Rebates from U. S. Badminton Association
Classic tournament
Voluntary contributions

- 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.

No current fundraising activities; none planned

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
Mike Walker, President 1260 Blue Sky Dr., Cardiff CA 92007	None
Wally Foy, Vice-President 6135 Syracuse Lane, San Diego CA	None
Joe Silverman, Secretary-Treasurer 3430 Valemont St San Diego CA 92106	None

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 the specific instructions for line 4d.) 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 501(c)(3) organizations): (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. Although not "accountable," to the U.S. Badminton Assn., the Southwest Assn provides the USBA with periodic reports of its activities

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."

N/A

9a 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.

10 Is the organization a membership organization? Yes No
If "Yes," complete the following:

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

b Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

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

11a 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 your 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.

12 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 which it devotes or plans to devote to this activity.

13 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 you were created or formed? Yes No
If you answer "Yes," do not answer questions 2 through 6.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

(a) Is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;

(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 you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement? Yes No

4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. (See the Instructions before completing this item.)

5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed? Yes No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here and attach a completed page 1 of Form 1024 to this application.

Part III Technical Requirements (Continued)

- 7 Is the organization a private foundation?
 Yes (Answer question 8.)
 No (Answer question 9 and proceed as instructed.)

- 8 If you answer "Yes" to question 7, do you claim to be a private operating foundation?
 Yes (Complete Schedule E)
 No

After answering this question, go to Part IV.

- 9 If you answer "No" to question 7, indicate the public charity classification you are 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
(CHURCHES MUST COMPLETE SCHEDULE A). | Sections 509(a)(1)
and 170(b)(1)(A)(i) |
| (b) <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B). | Sections 509(a)(1)
and 170(b)(1)(A)(ii) |
| (c) <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a
medical research organization operated in conjunction with a hospital
(MUST COMPLETE SCHEDULE C). | Sections 509(a)(1)
and 170(b)(1)(A)(iii) |
| (d) <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1)
and 170(b)(1)(A)(v) |
| (e) <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one
or more of the organizations described in (a) through (d), (g), (h), or (i)
(MUST COMPLETE SCHEDULE D). | Section 509(a)(3) |
| (f) <input type="checkbox"/> As being organized and operated exclusively for testing for public
safety. | Section 509(a)(4) |
| (g) <input type="checkbox"/> As being operated for the benefit of a college or university that is
owned or operated by a governmental unit. | Sections 509(a)(1)
and 170(b)(1)(A)(iv) |
| (h) <input type="checkbox"/> As receiving a substantial part of its support in the form of
contributions from publicly supported organizations, from a
governmental unit, or from the general public. | Sections 509(a)(1)
and 170(b)(1)(A)(vi) |
| (i) <input type="checkbox"/> As normally receiving not more than one-third of its support from
gross investment income and more than one-third of its support from
contributions, membership fees, and gross receipts from activities
related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| (j) <input checked="" type="checkbox"/> We are a publicly supported organization but are not sure whether we
meet the public support test of block (h) or block (i). We would like the
Internal Revenue Service to decide the proper classification. | Sections 509(a)(1)
and 170(b)(1)(A)(vi)
or
Section 509(a)(2) |

**If you checked one of the boxes (a) through (f) in question 9, go to question 14.
 If you checked box (g) in question 9, go to questions 11 and 12.
 If you checked box (h), (i), or (j), go to question 10.**

Part III Technical Requirements (Continued)

- 10** If you checked box (h), (i), or (j) in question 9, have you completed a tax year of at least 8 months?
 Yes—Indicate whether you are requesting:
 A definitive ruling (Answer questions 11 through 14.)
 An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)
 No—**You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.**

- 11** 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.

- 12** 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) 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 you entered on line 12a above.

- 13** 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."
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.

- 14** 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 an 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 1/1/94 to 12/31/94	(b) 19 93	(c) 19	(d) 19	
Revenue					
1 Gifts, grants, and contributions received (not including unusual grants—see instructions) . . .	\$ 655.00	\$ 1711			
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) . . .	\$ 655	\$ 1711			
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					
10 Total (add lines 8 and 9) . . .	\$ 655	\$ 1711			
11 Gain or loss from sale of capital assets (attach schedule)					
12 Unusual grants					
13 Total revenue (add lines 10 through 12)	\$ 655	\$ 1711			
Expenses					
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)	0	0			
24 Excess of revenue over expenses (line 13 minus line 23)	\$ 655	\$ 1711			

Part IV Financial Data (Continued)

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

Current tax year
Date DEC 31 1994

Assets		
1	Cash	1 \$ 2366
2	Accounts receivable, net	2
3	Inventories	3
4	Bonds and notes receivable (attach schedule)	4
5	Corporate stocks (attach schedule)	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 (add lines 1 through 10)	11 \$ 2366
Liabilities		
12	Accounts payable	12
13	Contributions, gifts, grants, etc., payable	13
14	Mortgages and notes payable (attach schedule)	14
15	Other liabilities (attach schedule)	15
16	Total liabilities (add lines 12 through 15)	16 0
Fund Balances or Net Assets		
17	Total fund balances or net assets	17 2366
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18 2366

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



Department of the Treasury
Internal Revenue Service
OGDEN UT 84201

COPY FOR YOUR RECORDS

Date of this notice: FEB. 28, 2000
Taxpayer Identifying Number 33-0571605
Form: 990 Tax Period: DEC. 31, 1996

For assistance you may
call us at:

1-800-829-1040



SOUTHWEST BADMINTON ASSOCIATION
% JOE SILVERMAN
3430 VALEMONT ST
SAN DIEGO CA 92106-2433307

DO YOU NEED TO FILE FORM 990?

MOST ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(A) OF THE INTERNAL REVENUE CODE ARE REQUIRED TO FILE AN ANNUAL INFORMATION RETURN ON FORM 990, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX, IF THEIR ANNUAL GROSS RECEIPTS ARE NORMALLY MORE THAN \$25,000. ORGANIZATIONS REQUIRED TO FILE MAY USE THE SIMPLER FORM 990-EZ, SHORT FORM RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX, FOR ANY YEAR THEIR GROSS RECEIPTS WERE LESS THAN \$100,000 AND THEIR END OF YEAR ASSETS WERE LESS THAN \$250,000.

YOU PREVIOUSLY INFORMED US THAT YOU WERE NOT REQUIRED TO FILE FORM 990 BECAUSE YOUR ANNUAL GROSS RECEIPTS WERE NORMALLY BELOW THE ABOVE MINIMUM THAT APPLIED AT THE TIME OF YOUR NOTICE. FOR THAT REASON, WE DON'T MAIL YOU A FORM 990 RETURNS PACKAGE EACH YEAR. HOWEVER, YOU WOULD STILL BE REQUIRED TO FILE FORM 990 FOR ANY YEAR WHEN YOUR GROSS RECEIPTS WERE CONSIDERED TO BE NORMALLY MORE THAN \$25,000. OUR RECORDS INDICATE YOU HAVE NOT FILED FORM 990 RECENTLY.

AN ORGANIZATION THAT IS REQUIRED TO FILE FORM 990 BUT DOES NOT DO SO BY THE DUE DATE (INCLUDING ANY EXTENSIONS GRANTED) MAY BE SUBJECT TO A PENALTY OF \$20 FOR EACH DAY THE RETURN IS LATE, UP TO A MAXIMUM OF \$10,000 OR 5 PERCENT OF ITS GROSS RECEIPTS FOR THE YEAR, WHICHEVER IS LESS. THE PENALTY IS NOT CHARGED IF THE ORGANIZATION CAN SHOW THAT NOT FILING ON TIME WAS DUE TO REASONABLE CAUSE.

TO HELP US UPDATE OUR RECORDS, PLEASE CHECK THE APPROPRIATE BOX AT THE END OF THIS LETTER AND PROVIDE THE RETURNS OR OTHER INFORMATION REQUESTED. NOT COMPLYING WITH OUR REQUEST FOR INFORMATION COULD RESULT IN THE LOSS OF YOUR TAX-EXEMPT STATUS.

PLEASE RETURN THIS NOTICE TO US WITHIN 30 DAYS. AN ENVELOPE IS ENCLOSED FOR YOUR CONVENIENCE. THE COPY OF THIS NOTICE IS FOR YOUR RECORDS. IF YOU WERE REQUIRED TO FILE A FORM 990 OR 990-EZ FOR ANY YEAR IN QUESTION BUT DID NOT DO SO PREVIOUSLY, PLEASE SUBMIT THE COMPLETED RETURN OR RETURNS WITH THIS NOTICE AND EXPLAIN WHY YOU DID NOT FILE ON TIME. BLANK FORMS 990, 990-EZ, INSTRUCTIONS, AND HELP IN COMPLETING THE FORMS ARE AVAILABLE AT MOST IRS OFFICES.

THANK YOU FOR YOUR COOPERATION.

ENCLOSURES:
ENVELOPE
COPY OF THIS NOTICE

DEFINITIONS

GENERALLY, "GROSS RECEIPTS" MEANS THE GROSS AMOUNT RECEIVED BY THE ORGANIZATION DURING ITS ANNUAL ACCOUNTING PERIOD FROM ALL SOURCES WITHOUT REDUCTION FOR ANY COSTS OR EXPENSES INCLUDING, FOR EXAMPLE, COST OF GOODS OR ASSETS SOLD, COST OF OPERATIONS, OR EXPENSES OF EARNING, RAISING, OR COLLECTING SUCH AMOUNTS. THUS, "GROSS RECEIPTS" INCLUDES, BUT IS NOT LIMITED TO, THE GROSS AMOUNT RECEIVED AS CONTRIBUTIONS, GIFTS, GRANTS, AND SIMILAR AMOUNTS; THE GROSS AMOUNT RECEIVED AS DUES OR ASSESSMENTS FROM MEMBERS OR AFFILIATED ORGANIZATIONS; GROSS SALES OR RECEIPTS FROM BUSINESS ACTIVITIES (WHETHER OR NOT RELATED TO YOUR EXEMPT PURPOSE); THE GROSS AMOUNT RECEIVED FROM THE SALE OF ASSETS; AND THE GROSS AMOUNT RECEIVED AS INVESTMENT INCOME.

AN ORGANIZATION'S GROSS RECEIPTS ARE CONSIDERED TO BE "NORMALLY" NOT MORE THAN \$25,000 IF:

1. THE ORGANIZATION HAS BEEN IN EXISTENCE FOR ONE YEAR OR LESS, AND IT HAS RECEIVED, OR DONORS HAVE PLEDGED TO GIVE, GROSS RECEIPTS OF \$37,500 OR LESS DURING THE FIRST TAX YEAR OF THE ORGANIZATION;
2. THE ORGANIZATION HAS BEEN IN EXISTENCE FOR MORE THAN ONE BUT LESS THAN 3 YEARS AND THE AVERAGE GROSS RECEIPTS RECEIVED BY THE ORGANIZATION IN THE FIRST 2 TAX YEARS IS \$30,000 OR LESS; OR
3. THE ORGANIZATION HAS BEEN IN EXISTENCE FOR 3 YEARS OR MORE, AND THE AVERAGE GROSS RECEIPTS RECEIVED BY THE ORGANIZATION IN THE IMMEDIATELY PRECEDING 3 YEARS, INCLUDING THE YEAR FOR WHICH THE RETURN WOULD BE REQUIRED TO BE FILED, IS \$25,000 OR LESS.

RESPONSE BY ORGANIZATION RECEIVING THIS NOTICE

IS THIS ORGANIZATION STILL IN EXISTENCE? YES [] NO [] IF YES:

[] THIS ORGANIZATION'S GROSS RECEIPTS WERE NORMALLY \$25,000 OR LESS FOR EACH OF THE PAST 3 TAX YEARS AND THEREFORE THE ORGANIZATION WAS NOT REQUIRED TO FILE FORM 990 FOR ANY OF THOSE YEARS.

GROSS RECEIPTS FOR OUR MOST RECENT YEAR WERE \$ 2538.08

TOTAL ASSETS AT THE END OF OUR MOST RECENT YEAR WERE \$ 7890.76

[] THIS ORGANIZATION'S GROSS RECEIPTS WERE NORMALLY MORE THAN \$25,000 FOR ONE OR MORE OF THE PAST 3 YEARS. A COMPLETED FORM 990 OR 990-EZ IS ATTACHED FOR EACH YEAR THAT A RETURN WAS REQUIRED BUT NOT PREVIOUSLY FILED. OUR REASONS FOR NOT FILING ON TIME ARE:

[] THIS ORGANIZATION'S GROSS RECEIPTS WERE NORMALLY MORE THAN \$25,000 FOR ONE OR MORE OF THE PAST 3 YEARS, AND A FORM 990 OR 990-EZ WAS FILED FOR EACH YEAR A RETURN WAS REQUIRED. A COPY OF EACH RETURN IS ATTACHED.

[] THIS ORGANIZATION'S GROSS RECEIPTS WERE NORMALLY MORE THAN \$25,000 FOR ONE OR MORE OF THE PAST 3 YEARS, BUT THE ORGANIZATION WAS NOT REQUIRED TO FILE FORM 990 OR 990-EZ FOR ANY OF THOSE YEARS BECAUSE:

ADDRESS CORRECTION REQUESTED: _____

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THE RESPONSE TO THIS NOTICE, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT, AND COMPLETE.

PLEASE SIGN HERE

J. Silverman
SIGNATURE (AN OFFICER IF ORGANIZATION STILL EXISTS)

Secy Treas
TITLE

2/29/2000
DATE

619 224 1876
TELEPHONE NUMBER (INCLUDING AREA CODE)

Attn: 8052

Form **SS-4**
(Rev. April 1991)
Department of the Treasury
Internal Revenue Service

Application for Employer Identification Number

(For use by employers and others. Please read the attached instructions before completing this form.)

EIN **33-0571605**

OMB No. 1545-0003
Expires 4-30-94

Please type or print clearly.	1 Name of applicant (True legal name) (See instructions.) South West Badminton Association	
	2 Trade name of business, if different from name in line 1 N/A	3 Executor, trustee, "care of" name JOE SILVERMAN
	4a Mailing address (street address) (room, apt., or suite no.) 3430 VALEMONT ST	5a Address of business (See instructions.) N/A
	4b City, state, and ZIP code SAN DIEGO CA 92106	5b City, state, and ZIP code
	6 County and state where principal business is located SAN DIEGO CA	
	7 Name of principal officer, grantor, or general partner (See instructions.) ▶ N/A	

8a Type of entity (Check only one box.) (See instructions.)

<input type="checkbox"/> Individual SSN	<input type="checkbox"/> Estate	<input type="checkbox"/> Trust
<input type="checkbox"/> REMIC	<input type="checkbox"/> Plan administrator SSN	<input type="checkbox"/> Partnership
<input type="checkbox"/> State/local government	<input type="checkbox"/> Personal service corp.	<input type="checkbox"/> Other corporation (specify)
<input type="checkbox"/> National guard	<input type="checkbox"/> Federal government/military	<input type="checkbox"/> Church or church controlled organization
<input checked="" type="checkbox"/> Other nonprofit organization (specify) ATHLETIC	If nonprofit organization enter GEN (if applicable)	
<input type="checkbox"/> Other (specify) ▶		

8b If a corporation, give name of foreign country (if applicable) or state in the U.S. where incorporated ▶ Foreign country State

9 Reason for applying (Check only one box.)

<input type="checkbox"/> Started new business	<input type="checkbox"/> Changed type of organization (specify) ▶
<input type="checkbox"/> Hired employees	<input type="checkbox"/> Purchased going business
<input type="checkbox"/> Created a pension plan (specify type) ▶	<input type="checkbox"/> Created a trust (specify) ▶
<input checked="" type="checkbox"/> Banking purpose (specify) ▶ Checking	<input type="checkbox"/> Other (specify) ▶

10 Date business started or acquired (Mo., day, year) (See instructions.) **JULY 4 1993** 11 Enter closing month of accounting year. (See instructions.) **N/A**

12 First date wages or annuities were paid or will be paid (Mo., day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (Mo., day, year) ▶ **N/A**

13 Enter highest number of employees expected in the next 12 months. Note: If the applicant does not expect to have any employees during the period, enter "0."

Nonagricultural	Agricultural	Household
0	0	0

14 Principal activity (See instructions.) ▶ **NONPROFIT ORGANIZATION, ATHLETIC**

15 Is the principal business activity manufacturing? Yes No
If "Yes," principal product and raw material used ▶

16 To whom are most of the products or services sold? Please check the appropriate box. Business (wholesale) N/A
 Public (retail) Other (specify) ▶

17a Has the applicant ever applied for an identification number for this or any other business? Yes No
Note: If "Yes," please complete lines 17b and 17c.

17b If you checked the "Yes" box in line 17a, give applicant's true name and trade name, if different than name shown on prior application.

True name ▶ Trade name ▶

17c Enter approximate date, city, and state where the application was filed and the previous employer identification number if known.

Approximate date when filed (Mo., day, year)	City and state where filed	Previous EIN

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete

Name and title (Please type or print clearly.) ▶ **JOE SILVERMAN, EXEC SECRETARY** Telephone number (include area code) **(619) 224-1876**

Signature ▶ *Joe Silverman* Date ▶ **7/15/93**

Note: Do not write below this line. For official use only.

Geo.	Ind.	Class	Size	Reason for applying

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

DEPARTMENT OF THE TREASURY

Date: JUL 14 1994

SOUTHWEST BADMINTON ASSOCIATION
C/O JOE SILVERMAN
3430 VALEMONT STREET
SAN DIEGO, CA 92106

Employer Identification Number:
33-0571605
Case Number:
954125022
Contact Person:
MARY ANN DARONATSY
Contact Telephone Number:
(213) 725-6619
Accounting Period Ending:
December 31
Foundation Status Classification:
170(b)(1)(A)(vi)
Advance Ruling Period Begins:
April 19, 1994
Advance Ruling Period Ends:
December 31, 1998
Addendum 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).

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 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

Letter 1045 (DO/CG)

SOUTHWEST BADMINTON ASSOCIATION

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 securities 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 you are required to file a return you must file it by the 15th day of the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

SOUTHWEST BADMINTON ASSOCIATION

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.

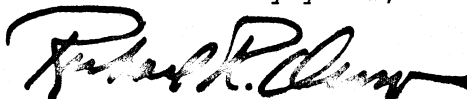
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

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 status and foundation 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 black ink, appearing to read "Richard R. Orosco". The signature is fluid and cursive, with a long horizontal stroke at the end.

Richard R. Orosco
District Director

Form **872-C**

(Revised 9-90)

Department of the Treasury
Internal Revenue Service

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

(See instructions on reverse side.)

OMB No. 1545-0056

To be used with Form
1023. Submit in
duplicate.

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,

South West Badminton Association
(Exact legal name of organization as shown in organizing document)

3430 Valemont St San Diego CA
(Number, street, city or town, state, and ZIP code)
92106

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 DEC 31 1994
(Month, day, and year)

Name of organization (as shown in organizing document)

Southwest Badminton Association

Date

April 23 1994

Officer or trustee having authority to sign

Signature ▶

Joe Silverman

For IRS use only

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)

Date

[Signature]

7-3-94

By ▶

[Signature]

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

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
FRESNO CA 93888

DATE OF THIS NOTICE: 07-23-93
NUMBER OF THIS NOTICE: CP 575 K
EMPLOYER IDENTIFICATION NUMBER: 33-0571605
FORM: TELE-TIN TAX PERIOD: N/A
8916808052 0

FOR ASSISTANCE PLEASE
WRITE TO US AT:

INTERNAL REVENUE SERVICE
FRESNO CA 93888

BE SURE TO ATTACH THE
BOTTOM PART OF NOTICE

OR YOU MAY CALL US AT:

1-800-829-1040

SOUTHWEST BADMINTON ASSOCIATION
% JOE SILBERMAN
3430 VALEMONT ST
SAN DIEGO CA 92106

NOTICE OF NEW EMPLOYER IDENTIFICATION NUMBER ASSIGNED

Thank you for your Tele-TIN phone call. The Employer Identification Number (EIN) assigned to you is shown above. It will be used to identify your business account, tax returns and documents, even if you don't have employees.

1. Keep a copy of the number in your permanent records.
2. Use your name and the number exactly as shown above on all Federal tax forms.
3. Use the number on all tax payments and tax-related correspondence or documents.

Using a variation of your name or number may result in delays or errors in posting payments to your account. It also could result in the assignment of more than one Employer Identification Number.

We have established the filing requirements and tax period shown above for your account based upon the information provided. If you need help to determine your required tax year, get publication 538, Accounting Periods and Methods, which is available at most IRS offices.

Assigning an Employer Identification Number does not grant tax-exempt status to nonprofit organizations. Any organization, other than a private foundation, having annual gross receipts normally of \$5,000 or less is exempt by statute if it meets Internal Revenue Code requirements. Such organizations are not required to file Form 1023, Application for Recognition of Exemption, or Form 990, Return of Organization Exempt from Income Tax.

However, if your organization wants to establish its exemption and receive a ruling or determination letter recognizing its exempt status, file Form 1023 with the Key District Director. For details on how to apply for the exemption, see Publication 557, Tax-Exempt Status for Your Organization.

If you haven't done so, please send your completed Form SS-4, Application for Employer Identification Number, to the service center address shown above. Be sure it's properly signed and dated. Also be sure your EIN shown at the top of this notice is written in the upper right-hand corner of the form.

Thank you for your cooperation.