DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS
Corporation Division
515 D Streets, N. W.
Washington, D. C. 20001

CERTIFICATE

THIS IS TO CERTIFY that all provisions of the District of Columbia Non-profit Corporation Act have been complied with and ACCORDINGLY this Certificate of Incorporation

is hereby issued to the NATIONAL HISPANIC COUNCIL ON AGING

as of the date hereinafter mentioned.

Date July 1, 1983

Carol B. Thompson
Director

John M. Duty
Superintendent of Corporations

GOVERNMENT OF THE DISTRICT OF COLUMBIA
MARION S. BARRY, JR., *Mayor*
APRIL 1981

16814
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81—P7036
FORM ADC-33

Board of Zoning Adjustment
District of Columbia
CASE NO.16814
EXHIBIT NO.10

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF FINANCE AND REVENUE

ASSOCIATE DIRECTOR FOR
AUDIT, COMPLIANCE
AND INVESTIGATION

REPLY TO:
AUDIT DIVISION
ROOM 2024 MUNICIPAL CENTER
300 INDIANA AVE., N.W.
WASHINGTON, D. C. 20001

December 17, 1986

The National Hispanic Council on Aging (NHCOA)
2713 - Ontario Road, N.W.
Washington, D.,C. 20009

Gentlemen:

Based upon your stated purposes, and our understanding that your operations will continue as evidenced to date, or will conform to those proposed in your income and franchise tax exemption application, we have determined that you are exempt from the District of Columbia Franchise Tax as an organization described in Section 1(d) of Title II of the District of Columbia Income and Franchise Tax Act of 1947, as amended (Section 47-1802.1. D.C. Code, 1981ed.).

Contributions made to you are deductible by donors.

Any changes in your purposes, character, or method of operation must be reported immediately to the Department of Finance and Revenue for consideration of their effect, if any, upon your exempt status. We are not referring to those activities which pertain to the solicitation of funds or to the situs of the organization adjuncts, but rather to those involved in the actual dispensing within the District of Columbia, to a substantial extent, of the benefits which the organization affords. You must also report any change in your name or address.

You are not required to file District of Columbia franchise tax returns unless your organization has unrelated business income from engaging in a trade or busines in the District or from District sources and such income is subject to tax under Section 511 of the Internal Revenue Code. We are not making a determination in this letter as to whether or not your organization is subject to tax on unrelated business income.

You will be required to submit each year on or before the fifteenth day of the fifth month following the close of your accounting period the following with respect to such period:

1. A statement showing the nature and extent of your operations, both within and without the District of Columbia,

2. An itemized statement of receipts and disbursements, and

3. A statement showing your assets and liabilities as of the end of the period.

Note: For Items 2 and 3, a copy of IRS Form 990 or other report filed with the Internal Revenue Service which includes the information for Items 2 and 3 is acceptable.

In addition to the foregoing, you are also required to submit promptly a copy of any correspondence which is received from the Internal Revenue Service which changes, renews, clarifies, or proposes to change, renew, or clarify your exempt status for Federal income tax purposes.

Sincerely yours,

Howard W. Harris

Howard W. Harris
Acting Supervisor
Review and Conference Section

CAVEATS

1. Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fund-raising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fund-raising activities for charity.

2. Section 170(c)(5) of the Internal Revenue Code provides for the deduction for Federal income tax purposes of contributions to cemetery companies of the type described in section 501(c)(13). To be deductible the contributions must be voluntary and must be made to or for the use of a nonprofit cemetery whose funds are irrevocably dedicated to the care of the cemetery as a whole. A donor may not deduct a contribution made for the perpetual care of a particular lot or crypt. Furthermore, payments made to a cemetery company as a part of the purchase price of a burial lot or crypt, even though irrevocably dedicated to the perpetual care of the cemetery as a whole, are not deductible.

3. Contributions to you are deductible as provided in section 170(c)(1) of the Code, but only if made for exclusively public purposes.

4. Contributions made to you are deductible by the donors only if they are used exclusively for the purposes specified in section 170(c)(4) of the Code.

5. Contributions or gifts to nonprofit volunteer fire companies are for the use of a political subdivision of a State for exclusively public purposes and, therefore, are deductible under section 170(c)(1) of the Code.

6. Since you have not completed one full accounting period of at least eight months, you are not eligible for a definitive ruling concerning your foundation status under section 509(a) of the Code as requested in Part IV, page 4 of Form 1023. However, we have issued an advance ruling as indicated in this letter.

7. You claimed to be an organization described in section 509(a)(1). However, the information you submitted indicates that you receive a substantial part of your support in the form of gross receipts from admissions, sales of merchandise, performance of services, or furnishing facilities, and from membership dues, gifts, grants, and contributions. You therefore qualify as an organization described in section 509(a)(2) and have been classified accordingly.

8. You claimed to be an organization described in section 509(a)(2). However, the information you submitted indicates that you receive a substantial part of your support in the form of gifts, grants, and contributions from the general public and/or from governmental units, You therefore qualify as an organization described in section 509(a)(1) and have been classified accordingly.

9. You claimed to be an organization described in section 509(a)(3). However, the information you submitted indicates that you receive a substantial part of your support in the form of gifts, grants, and contributions from the general public and/or from governmental units. You therefore qualify as an organization described in section 509(a)(1). Section 1.509(a)-6 of the Income Tax Regulations provides that if an organization is described in section 509(a)(1) and also in another paragraph of section 509(a), it will be treated as described in section 509(a)(1). Accordingly, we have classified your organization as one described in section 509(a)(1).

10. You claimed to be an organization described in section 509(a)(1). However, the information you submitted indicates that you receive a substantial part of your support in the form of gross receipts from admissions, sales of merchandise, performance of services or furnishing facilities, and from membership dues, gifts, grants, and contributions. Based on the information, you can reasonably be expected to qualify as an organization described in section 509(a)(2) during the advance ruling period indicated in this letter.

11. You claimed to be an organization described in section 509(a)(2). Based on information you submitted, however, you can reasonably be expected to qualify as an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi). You will, therefore, be treated as a 509(a)(1) organization during the advance ruling period indicated in this letter.

12. You claimed to be an organization described in section 509(a)(3). Based on information you submitted, however, you can reasonably be expected to qualify as an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi). Section 1.509(a)-6 of the Income Tax Regulations provides that if an organization is described in section 509(a)(1) and also in another paragraph of section 509(a), it will be treated as described in section 509(a)(1). Therefore, you will be treated as a 509(a)(1) organization during the advance ruling period indicated in this letter.

13. You claimed to be an organization described in section 509(a)( ). Based on the information furnished, however, you are an organization described in section 509(a)(1) because you are a _____ described in section 170(b)(1)(A)( ). You will therefore be treated as an organization described in section 509(a)(1).

14. You claimed to be _____ foundation described in section 509(a)( ). Based on information you submitted, however, you can reasonably be expected to qualify as an organization described in section 509(a)( ). You will therefore be treated as a 509(a)( ) organization during an advance ruling period as indicated in this letter.

15. This determination is based on evidence that your funds are dedicated to the purposes set out in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are expended 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), there should be evidence that the funds remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

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

17. Your tax exempt status is predicated on the understanding that the results of any research grants made for scientific purposes will be made available to the public on a non-discriminatory basis.

18. Evidence submitted with your application indicates that you may engage in lobbying activities

    Your attention is called to the provisions of section 501(c)(3) of the Code which specifically prohibit lobbying as a substantial part of your activities.

    If you do not wish to be subject to the test of substantiality under section 501(c)(3), you may elect to be covered under the provisions of section 501(h) of the Code. This section establishes ceiling amounts for lobbying expenditures.

    The election provided in section 501(h) of the Code relating to lobbying by public charities may be made for all taxable years beginning after December 31, 1976, by filing a statement with the Internal Revenue Service Center, 11001 Roosevelt Boulevard, Philadelphia, PA 19155 before the close of the first taxable year for which the election is effective.

19. Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2, page 587, sets forth guidelines and recordkeeping requirements for determining whether private schools exempt from tax have racially nondiscriminatory policies as to students. You must comply with this Revenue Procedure to maintain your exempt status.

20. Since you are a social welfare organization contributions to you are not deductible by donors. You should advise contributors to that effect.

21. For tax years ending before December 31, 1982, you must file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than $10,000. For tax years ending on or after December 31, 1982, you are required to file Form 990 only if your gross receipts are "normally" more than $25,000. For guidance in determining whether your gross receipts are "normally" more than $25,000, see the instructions for the 1982 Form 990. 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. The law imposes a penalty of $10 a day, up to a maximum of $5,000, when a return is filed late, unless there is reasonable cause for delay.

22. Beginning January 1, 1984, unless specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (Social Security taxes) for each employee who is paid $100 or more in a calendar year.

23 If you do not accept our findings, we recommend you request a conference with a member of our Regional Office of Appeals. Your request for a conference should include a written appeal giving the facts, law, and any other information to support your position as explained in the enclosed Publication 892. You will then be contacted to arrange a date for a conference. The conference may be held at the Regional Office or, if you request, at any mutually convenient District Office. If we do not hear from you within 30 days from the date of this letter, this determination will become final.