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Name ▲	City	State	Country	Code
Baltimore Harbor Watershed Association Inc.	Baltimore	MD	USA	11
Baltimore Health Care Access Inc.	Baltimore	MD	USA	11
Baltimore Health Underwriters Assoc Charitable Foundation Inc.	Hunt Valley	MD	USA	4
Baltimore Health Underwriters Assoc Charitable Foundation Inc.	Timonium	MD	USA	4
Baltimore Healthy Start Inc.	Baltimore	MD	USA	11
Baltimore Hebrew College Inc.	Baltimore	MD	USA	11
Baltimore Hebrew Day School Incorporated	Baltimore	MD	USA	11
Baltimore Herb Festival Inc.	Baltimore	MD	USA	11
Baltimore Herb Festival Inc.	Phoenix	MD	USA	11
Baltimore Heritage Incorporated	Baltimore	MD	USA	11
Baltimore Heritage Quilt Guild Inc.	Lutherville	MD	USA	11
Baltimore Highlands Recreation Council	Baltimore	MD	USA	11
Baltimore Home Community Inc.	Woodstock	MD	USA	11
Baltimore Homeless Services Incorporated	Baltimore	MD	USA	11
Baltimore Homeless Union Inc.	Baltimore	MD	USA	4
Baltimore Housing Developers Inc.	Baltimore	MD	USA	11
Baltimore Improv Group Inc.	Baltimore	MD	USA	11
Baltimore Interfaith Hospitality Network Inc.	Baltimore	MD	USA	11
Baltimore Intergroup Council of Alcoholics Anonymous Inc.	Baltimore	MD	USA	11
Baltimore Intergroup Council of Alcoholics Anonymous Inc.	Towson	MD	USA	11
Baltimore International College	Baltimore	MD	USA	11
Baltimore International Rhythm and Drumming Society Inc.	Baltimore	MD	USA	11
Baltimore International Seafarers Center Inc.	Baltimore	MD	USA	11
Baltimore Jewish Council Inc.	Baltimore	MD	USA	11
Baltimore Jewish Cultural Chavurah	Reisterstown	MD	USA	11

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Spoke today with Mr. Cordell ID# 0196899 today.

Jan E. Levin

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

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

OMB No. 1545-0056
Expires 3-31-89

To be filed in the key district for the area in which the organization has its principal office or place of business.

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) If required information, a conformed copy of the organizing and operational documents, or financial data are not furnished, the application will not be considered on its merits and the organization will be notified accordingly. Do not file this application if the applicant has no organizing instrument (see Part II).

Part I Identification

1 Full name of organization Baltimore Heritage Quilt Guild, Inc.		2 Employer identification number (If none, see instructions) None	
3a Address (number and street) P.O. Box 28042		Check here if applying under section: <input type="checkbox"/> 501(e) <input type="checkbox"/> 501(f) <input type="checkbox"/> 501(k)	
3b City or town, state, and ZIP code Baltimore, Maryland 21239-8042		4 Name and telephone number of person to be contacted Robert A. Spar 601)332-8654	
5 Month the annual accounting period ends June	6 Date incorporated or formed September 25, 1989	7 Activity codes 123 149 119	
8 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.			

Part II Type of Entity and Organizational Document (see instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing document and bylaws as indicated for each entity.

- Corporation—Articles of incorporation and bylaws. Trust—Trust indenture. Other—Constitution or articles of association and bylaws.

Part III Activities and Operational Information

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

The organization's sources of financial support include: (1) membership dues (\$15/person); (2) Quilt Show admission fees (\$2/person); (3) proceeds from annual quilt raffle (\$1/ticket); and (4) fees for specific quilt classes (designed to cover expenses related to class).

2 Describe the organization's fund-raising program, both actual and planned, 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.) Attach representative copies of solicitations for financial support.

The organization does not have a fund-raising program.

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.

.....
(Signature)

.....
(Title or Authority, if any)

.....
(Date)

Part III Activities and Operational Information (Continued)

3 Give a detailed narrative description of the organization's past, present, and proposed future activities, and the purposes for which it was formed. The narrative should identify the specific benefits, services, or products the organization has provided or will provide. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for it to become fully operational, and when such further steps will take place. (Do not state the purposes and activities 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 enough 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 VI-A.

See Attachment A

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

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation

Part III Activities and Operational Information (Continued)

4 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.

e Have any members of the organization's governing body assigned income or assets to the organization, or is it anticipated that any current or future member of the governing body will assign income or assets to the organization? Yes No
If "Yes," attach a complete explanation stating which applies and including copies of any assignments plus a list of items assigned.

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," explain.

The organization is the successor to an unincorporated association.

6 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.

7 a 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.

None

b To what extent have you used, or do you plan to use, contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities?

None

8 Will any of the organization's facilities be managed by another organization or individual under a contractual agreement? Yes No
If "Yes," attach a copy of each contract and explain the relationship between the applicant and each of the other parties.

Part III Activities and Operational Information (Continued)

- 9 a Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? Yes No
 If "Yes," explain and show how the charges are determined.
 Charges for quilt classes are designed to cover any expenses incurred from that specific class.
- b Does or will the organization limit its benefits, services, or products to specific classes of individuals? Yes No
 If "Yes," 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 Describe the organization's membership requirements and attach a schedule of membership fees and dues.
 Membership is open to the general public. Each member pays an annual \$15 fee to cover the cost of lectures, rent, etc.
- 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.
 None
- c Are benefits, services, or products limited to members? Yes No
 If "No," explain.
 Non-members may attend two monthly lectures free and pay \$2 per lecture thereafter. All classes and quilt shows are open to the public.

- 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," explain. (Note: You may wish to file Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.)

- 12 Does the organization have a pension plan for employees? Yes No

- 13 a Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed as required by section 508(a) and the related regulations? (See General Instructions.) Yes No
- b If you answer "No," to 13a and you claim that you fit an exception to the notice requirements under section 508(a), attach an explanation of your basis for the claimed exception.
- c If you answer "No," to 13a and section 508(a) does apply to you, you may be eligible for relief under regulations section 1.9100 from the application of section 508(a). Do you wish to request relief? Yes No
- d If you answer "Yes," to 13c, attach a detailed statement that satisfies the requirements of Rev. Proc. 79-63.
- e If you answer "No," to both 13a and 13c and section 508(a) does apply to you, 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 (see instructions)? Yes No

Part IV Statement as to Private Foundation Status (see instructions)

- 1 Is the organization a private foundation? Yes No
- 2 If you answer "Yes," to question 1 and the organization claims to be a private operating foundation, check here and complete Part VII.
- 3 If you answer "No," to question 1, indicate the type of ruling you are requesting regarding the organization's status under section 509 by checking the box(es) below that apply:
- a Definitive ruling under section 509(a)(1), (2), (3), or (4) Complete Part VI.
- b Advance ruling under sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2)—see instructions.
 (Note: If you want an advance ruling, you must complete and attach two Forms 872-C to the application.)

Part V Financial Data

Statement of Support, Revenue, and Expenses for the period beginning July 1, 19 87, and ending June 30, 19 88.

Note: Complete the financial statements for the current year and for each of the three years immediately before it. If in existence less than four years, complete the statements for each year in existence. If in existence less than one year, also provide proposed budgets for the two years following the current year.

Support and Revenue	1	Gross contributions, gifts, grants, and similar amounts received	1	
	2	Gross dues and assessments of members	2	953
	3 a	Gross amounts derived from activities related to organization's exempt purpose (attach schedule)		5084
	b	Minus cost of sales	3c	4274
	4 a	Gross amounts from unrelated business activities (attach schedule)		
	b	Minus cost of sales	4c	
	5 a	Gross amount received from sale of assets, excluding inventory items (attach schedule)		
	b	Minus cost or other basis and sales expenses of assets sold	5c	
6	Investment income (see instructions) <u>Interest</u>	6	51	
7	Other revenue (attach schedule)	7		
8	Total support and revenue	8	1,814	
Expenses	9	Fundraising expenses	9	
	10	Contributions, gifts, grants, and similar amounts paid (attach schedule)	10	
	11	Disbursements to or for benefit of members (attach schedule)	11	
	12	Compensation of officers, directors, and trustees (attach schedule)	12	
	13	Other salaries and wages	13	
	14	Interest	14	
	15	Rent	15	480
	16	Depreciation and depletion	16	
	17	Other (attach schedule) <u>Supplies, postage, refreshments & advertising</u>	17	401
18	Total expenses	18	881	
19	Excess of support and revenue over expenses (line 8 minus line 18)	19	933	

Balance Sheet
(at the end of the period shown above)

Assets			
20	Cash: a Interest bearing accounts	20a	1,981
	b Other	20b	
21	Accounts receivable, net	21	
22	Inventories	22	
23	Bonds and notes (attach schedule)	23	
24	Corporate stocks (attach schedule)	24	
25	Mortgage loans (attach schedule)	25	
26	Other investments (attach schedule)	26	
27	Depreciable and depletable assets (attach schedule)	27	
28	Land	28	
29	Other assets (attach schedule)	29	
30	Total assets	30	1,981
Liabilities			
31	Accounts payable	31	
32	Contributions, gifts, grants, etc., payable	32	
33	Mortgages and notes payable (attach schedule)	33	
34	Other liabilities (attach schedule)	34	
35	Total liabilities	35	-0-
Fund Balances or Net Worth			
36	Total fund balances or net worth	36	1,981
37	Total liabilities and fund balances or net worth (line 35 plus line 36)	37	1,981

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

Part V Financial Data

Statement of Support, Revenue, and Expenses for the period beginning July 1, 19 88, and ending June 30, 19 89.

Note: Complete the financial statements for the current year and for each of the three years immediately before it. If in existence less than four years, complete the statements for each year in existence. If in existence less than one year, also provide proposed budgets for the two years following the current year.

Support and Revenue	1	Gross contributions, gifts, grants, and similar amounts received	1	
	2	Gross dues and assessments of members	2	2,576
	3 a	Gross amounts derived from activities related to organization's exempt purpose (attach schedule)		
			3,335	
	b	Minus cost of sales	3c	1,430
			1,905	
	4 a	Gross amounts from unrelated business activities (attach schedule)		
	b	Minus cost of sales	4c	
5 a	Gross amount received from sale of assets, excluding inventory items (attach schedule)			
b	Minus cost or other basis and sales expenses of assets sold	5c		
6	Investment income (see instructions) Interest	6	124	
7	Other revenue (attach schedule)	7	4,130	
8	Total support and revenue	8		
Expenses	9	Fundraising expenses	9	
	10	Contributions, gifts, grants, and similar amounts paid (attach schedule)	10	
	11	Disbursements to or for benefit of members (attach schedule)	11	
	12	Compensation of officers, directors, and trustees (attach schedule)	12	
	13	Other salaries and wages	13	
	14	Interest	14	
	15	Rent	15	400
	16	Depreciation and depletion	16	
	17	Other (attach schedule) Supplies, postage, refreshments & advertising	17	472
	18	Total expenses	18	872
	19	Excess of support and revenue over expenses (line 8 minus line 18)	19	3,258

Balance Sheet

(at the end of the period shown above)

Assets			
20	Cash: a Interest bearing accounts	20a	5,239
	b Other	20b	
21	Accounts receivable, net	21	
22	Inventories	22	
23	Bonds and notes (attach schedule)	23	
24	Corporate stocks (attach schedule)	24	
25	Mortgage loans (attach schedule)	25	
26	Other investments (attach schedule)	26	
27	Depreciable and depletable assets (attach schedule)	27	
28	Land	28	
29	Other assets (attach schedule)	29	
30	Total assets	30	5,239
Liabilities			
31	Accounts payable	31	
32	Contributions, gifts, grants, etc., payable	32	
33	Mortgages and notes payable (attach schedule)	33	
34	Other liabilities (attach schedule)	34	
35	Total liabilities	35	-0-
Fund Balances or Net Worth			
36	Total fund balances or net worth	36	5,239
37	Total liabilities and fund balances or net worth (line 35 plus line 36)	37	5,239

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

Part V Financial Data

Statement of Support, Revenue, and Expenses for the period beginning July 1, 19 90, and ending June 30, 19 91.

Note: Complete the financial statements for the current year and for each of the three years immediately before it. If in existence less than four years, complete the statements for each year in existence. If in existence less than one year, also provide proposed budgets for the two years following the current year.

Support and Revenue	1	Gross contributions, gifts, grants, and similar amounts received	1	
	2	Gross dues and assessments of members	2	3,000
	3 a	Gross amounts derived from activities related to organization's exempt purpose (attach schedule)		3,200
	b	Minus cost of sales	3c	800
	4 a	Gross amounts from unrelated business activities (attach schedule)		
	b	Minus cost of sales	4c	
	5 a	Gross amount received from sale of assets, excluding inventory items (attach schedule)		
	b	Minus cost or other basis and sales expenses of assets sold	5c	
6	Investment income (see instructions) Interest	6	175	
7	Other revenue (attach schedule)	7		
8	Total support and revenue	8	3,975	
Expenses	9	Fundraising expenses	9	
	10	Contributions, gifts, grants, and similar amounts paid (attach schedule)	10	
	11	Disbursements to or for benefit of members (attach schedule)	11	
	12	Compensation of officers, directors, and trustees (attach schedule)	12	
	13	Other salaries and wages	13	
	14	Interest	14	
	15	Rent	15	450
	16	Depreciation and depletion	16	
	17	Other (attach schedule) Postage, advertising, misc.	17	500
	18	Total expenses	18	950
19	Excess of support and revenue over expenses (line 8 minus line 18)	19	3,025	

Balance Sheet
(at the end of the period shown above)

Assets		
20	Cash: a Interest bearing accounts	20a 11,339
	b Other	20b
21	Accounts receivable, net	21
22	Inventories	22
23	Bonds and notes (attach schedule)	23
24	Corporate stocks (attach schedule)	24
25	Mortgage loans (attach schedule)	25
26	Other investments (attach schedule)	26
27	Depreciable and depletable assets (attach schedule)	27
28	Land	28
29	Other assets (attach schedule)	29
30	Total assets	30 11,339
Liabilities		
31	Accounts payable	31
32	Contributions, gifts, grants, etc., payable	32
33	Mortgages and notes payable (attach schedule)	33
34	Other liabilities (attach schedule)	34
35	Total liabilities	35 -0-
Fund Balances or Net Worth		
36	Total fund balances or net worth	36 11,339
37	Total liabilities and fund balances or net worth (line 35 plus line 36)	37 11,339

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

Part V Financial Data

Statement of Support, Revenue, and Expenses for the period beginning July 1, 19 91, and ending June 30, 19 92.

Note: Complete the financial statements for the current year and for each of the three years immediately before it. If in existence less than four years, complete the statements for each year in existence. If in existence less than one year, also provide proposed budgets for the two years following the current year.

Support and Revenue	1	Gross contributions, gifts, grants, and similar amounts received	1	
	2	Gross dues and assessments of members	2	3,100
	3 a	Gross amounts derived from activities related to organization's exempt purpose (attach schedule)		
				3,300
	b	Minus cost of sales	3c	800
				2,500
	4 a	Gross amounts from unrelated business activities (attach schedule)		
	b	Minus cost of sales	4c	
5 a	Gross amount received from sale of assets, excluding inventory items (attach schedule)			
b	Minus cost or other basis and sales expenses of assets sold	5c		
6	Investment income (see instructions) Interest	6	200	
7	Other revenue (attach schedule)	7		
8	Total support and revenue	8	4,100	
Expenses	9	Fundraising expenses	9	
	10	Contributions, gifts, grants, and similar amounts paid (attach schedule)	10	
	11	Disbursements to or for benefit of members (attach schedule)	11	
	12	Compensation of officers, directors, and trustees (attach schedule)	12	
	13	Other salaries and wages	13	
	14	Interest	14	
	15	Rent	15	475
	16	Depreciation and depletion	16	
	17	Other (attach schedule) Postage, advertising, misc.	17	510
18	Total expenses	18	985	
19	Excess of support and revenue over expenses (line 8 minus line 18)	19	3,115	

Balance Sheet

(at the end of the period shown above)

Assets			
20	Cash: a Interest bearing accounts	20a	14,454
	b Other	20b	
21	Accounts receivable, net	21	
22	Inventories	22	
23	Bonds and notes (attach schedule)	23	
24	Corporate stocks (attach schedule)	24	
25	Mortgage loans (attach schedule)	25	
26	Other investments (attach schedule)	26	
27	Depreciable and depletable assets (attach schedule)	27	
28	Land	28	
29	Other assets (attach schedule)	29	
30	Total assets	30	14,454
Liabilities			
31	Accounts payable	31	
32	Contributions, gifts, grants, etc., payable	32	
33	Mortgages and notes payable (attach schedule)	33	
34	Other liabilities (attach schedule)	34	
35	Total liabilities	35	-0-
Fund Balances or Net Worth			
36	Total fund balances or net worth	36	14,454
37	Total liabilities and fund balances or net worth (line 35 plus line 36)	37	14,454

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

Part VI Non-Private Foundation Status (Definitive ruling only) (Continued)

B.—Analysis of Financial Support (Continued)

13 If the organization's non-private foundation status is based on:

- a Sections 509(a)(1) and 170(b)(1)(A)(iv) or (vi).—Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts for the entire period were more than the amount shown on line 11.
- b Section 509(a)(2).—For each of the years included on lines 1, 2, and 3, attach a list showing the name of and amount received from each person who is a "disqualified person." None

For each of the years on line 3, attach a list showing the name of and amount received from each payor (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payor" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

C.—Supplemental Information Concerning Organizations Claiming Non-Private Foundation Status Under Section 509(a)(3)

1 Organizations supported by applicant organization:	Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)?
Name and address of supported organization	
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No

2 To what extent are the members of your governing board elected or appointed by the supported organization(s)?

3 What is the extent of common supervision or control that you and the supported organization(s) share?

4 To what extent do(es) the supported organization(s) have a significant voice in your investment policies, the making and timing of grants, and in otherwise directing the use of your income or assets?

5 Does the mentioning of the supported organization(s) in your governing instrument make you a trust that the supported organization(s) can enforce under State law and compel to make an accounting? Yes No
If "Yes," explain.

6 What portion of your income do you pay to each supported organization and how significant is the support to each?

7 To what extent do you conduct activities that would otherwise be carried out by the supported organization(s)? Explain why these activities would otherwise be carried on by the supported organization(s).

8 Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager) or by an organization which is not described in section 509(a)(1) or (2)? Yes No
If "Yes," explain.

Part VII Basis for Status as a Private Operating Foundation

If the organization claims to be an operating foundation described in section 4942(j)(3) and—

- (a) bases its claim to private operating foundation status on normal and regular operations over a period of years; or
- (b) is newly created, set up as a private operating foundation, and has at least one year's experience;

provide the information under the income test and under one of the three supplemental tests (assets, endowment, or support). If the organization does not have at least one year's experience, complete line 21. If the organization's private operating foundation status depends on its normal and regular operations as described in (a) above, attach a schedule similar to the one below showing the data in tabular form for the three years next preceding the most recent tax year. (See regulations section 53.4942(b)-1 for additional information before completing the "Income Test" section of Part VII.) Organizations claiming section 4942(j)(5) status must satisfy the income test and the endowment test.

	Income Test			Most recent tax year
1 a Adjusted net income, as defined in regulations section 53.4942(a)-2(d)	1 a			
b Minimum investment return, as defined in regulations section 53.4942(a)-2(c)	1 b			
2 Qualifying distributions:				
a Amounts (including administrative expenses) paid directly for the active conduct of the activities for which organized and operated under section 501(c)(3)(attach schedule)	2 a			
b Amounts paid to acquire assets to be used (or held for use) directly in carrying out purposes described in sections 170(c)(1) or 170(c)(2)(B) (attach schedule)	2 b			
c Amounts set aside for specific projects that are for purposes described in section 170(c)(1) or 170(c)(2)(B) (attach schedule)	2 c			
d Total qualifying distributions (add lines 2a, b, and c)	2 d			
3 Percentages:				
a Percentage of qualifying distributions to adjusted net income (divide line 2d by line 1a)	3 a			%
b Percentage of qualifying distributions to minimum investment return (divide line 2d by line 1b) (Percentage must be at least 85% for 3a or 3b)	3 b			%
Assets Test				
4 Value of organization's assets used in activities that directly carry out the exempt purposes. Do not include assets held merely for investment or production of income (attach schedule)	4			
5 Value of any stock of a corporation that is controlled by applicant organization and carries out its exempt purposes (attach statement describing corporation).	5			
6 Value of all qualifying assets (add lines 4 and 5)	6			
7 Value of applicant organization's total assets	7			
8 Percentage of qualifying assets to total assets (divide line 6 by line 7—percentage must exceed 65%)	8			%
Endowment Test				
9 Value of assets not used (or held for use) directly in carrying out exempt purposes:				
a Monthly average of investment securities at fair market value	9 a			
b Monthly average of cash balances	9 b			
c Fair market value of all other investment property (attach schedule)	9 c			
d Total (add lines 9a, b, and c)	9 d			
10 Subtract acquisition indebtedness related to line 9 items (attach schedule)	10			
11 Balance (subtract line 10 from line 9d)	11			
12 Multiply line 11 by 3 1/3% (3/8 of the percentage for the minimum investment return computation under section 4942(e)). Line 2d above must equal or exceed the result of this computation.	12			
Support Test				
13 Applicant organization's support as defined in section 509(d)	13			
14 Subtract amount of gross investment income as defined in section 509(e)	14			
15 Support for purposes of section 4942(j)(3)(B)(iii) (subtract line 14 from line 13)	15			
16 Support received from the general public, five or more exempt organizations, or a combination of these sources (attach schedule)	16			
17 For persons (other than exempt organizations) contributing more than 1% of line 15, enter the total amounts that are more than 1% of line 15	17			
18 Subtract line 17 from line 16	18			
19 Percentage of total support (divide line 18 by line 15—must be at least 85%)	19			%
20 Does line 16 include support from an exempt organization that is more than 25% of the amount of line 15?			<input type="checkbox"/> Yes	<input type="checkbox"/> No
21 Newly created organizations with less than one year's experience: Attach a statement explaining how the organization is planning to satisfy the requirements of section 4942(j)(3) for the income test and one of the supplemental tests during its first year's operation. Include a description of plans and arrangements, press clippings, public announcements, solicitations for funds, etc.				

BALTIMORE HERITAGE QUILT GUILD, INC.
Form 1023 - Part III, Item 3
Attachment A

The Baltimore Heritage Quilt Guild, Inc. (the "Guild") was incorporated as a non-profit organization to educate the public and stimulate interest in the art and craft of quilts and quilting. In furtherance of its exempt purposes, the Guild holds monthly lectures, annual quilt shows, and periodic quilting classes and demonstrations.

The monthly lectures are open to the public and are advertised in the Baltimore Sun newspapers. Speakers usually include professional quilters or historians who discuss topics pertaining to the art of quilting.

The Guild offers classes in beginning and intermediate quilt design. These classes are open to both members and the general public for a fee designed to cover any expenses related to the class.

Quilt shows are open to the public and are widely advertised. These shows are of a non-commercial nature and include: works of members; works of out-of-state, nationally recognized quilters; video demonstrations on the art of piecing and quilting; live demonstrations of quilting; and workshops on various quilting techniques, new advances in quilting, dating old quilts and the care of quilts. Quilts are not sold at the show.

The Guild has demonstrated quilting to the public at various festivals including: the Antique Show at Festival Hall (1986); the production of the musical "Quilters" at Johns Hopkins University (1987); the Johns Hopkins Fair (1988); the Hampton Mansion Fair (1987-1989); the Quilt Exhibition at the Maryland Historical Society (1988); the City Life Museum Fair (1989); and the Defenders' Day Celebration at Fort McHenry (1989).

The Guild is listed as a resource on quilting in the community information file at the Baltimore County and City libraries. As a result of this service, the Guild has offered advice and information about quilts and quilting to numerous inquirers.

BALTIMORE HERITAGE QUILT GUILD, INC.
Form 1023 - Part III, Item 4
Attachment B

A. Names, Addresses and Titles of Officers and Directors.

<u>Names and Address</u>	<u>Title</u>
1. Ginger Lord 5764 Maplehill Road Baltimore, Maryland 21239	President/Director
2. Elizabeth Jensen 3 Roland Court Baltimore, Maryland 21204	Vice President/ Director
3. Barbara Wagner P.O. Box 251 Glyndon, Maryland 21071	Secretary/Director
4. Ann Martin 1608 Sherwood Avenue Baltimore, Maryland 21239	Treasurer/Director
5. Julie Reynolds 208 Churchwarden's Road Baltimore, Maryland 21212	Membership Chairman/Director
6. Jennifer Balla 870 Oyster Bay Harbor Baltimore, Maryland 21122	Newsletter Editor/ Director
7. Susan Gladding 3128 Northway Drive Baltimore, Maryland 21237	Program Chairman/ Director

B. Officers and Directors are not compensated.

Internal Revenue Service

Department of the Treasury

**District
Director**

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

Person to Contact:
EP/EO Tax Examiner

▷ Baltimore Heritage Quilt Guild, Inc.
P.O. Box 28042
Baltimore, MD 21239

Telephone Number:
(410) 962-6058

Refer Reply to:
EP/EO:CSU
Room 817

Date: April 24, 1995

Dear Sir/Madam:

This is in response to your inquiry dated April 24, 1995, requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code effective November 1989. We have also determined that the organization is not a private foundation because it is described in section 509(a)(2).

Donors may deduct contributions to you under section 170 of the Code.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration 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).

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 \$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.

A copy of our letter certifying the status of the organization is not available, however, this letter may be used to verify your tax-exempt status.

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

Sincerely yours,



Paul M. Harrington
District Director



Department of the Treasury
Internal Revenue Service
PHILADELPHIA, PA 19255

DATE OF THIS NOTICE: 12-15-89
EMPLOYER IDENTIFICATION NUMBER: 52-1655344
TAX PERIOD ENDING: N/A
28085774 0

CP 575

BALTIMORE HERITAGE QUILT GUILD INC
PO BOX 28042
BALTIMORE MD 21239

For assistance you may
call us at:

962-2590 LOCAL BALTIMORE
488-3100 DIST. OF COL.
1-800-424-1040 OTHER MD

Or you may write to us at the address
shown at the left. If you write, be
sure to attach the bottom part of this
form.

TAX FORMS YOU MUST FILE:

Notice of New Employer Identification Number Assigned

Thank you for your Form SS-4, Application for Employer Identification Number (EIN). The number assigned to you is shown above. This number will be used to identify your business account and related tax returns and documents, even if you do not have employees.

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

Any variation used when filing tax returns, making FTD payments or subsequent payments may result in improper or delayed posting of payments to your account and/or the assignment of more than one EIN.

The filing requirement(s) and tax period shown above have been established for your account based on information contained on your Form SS-4. If you are a trust, your tax year generally must be a calendar year, unless you are exempt from taxation under section 501(a) of the Internal Revenue Code or a charitable trust described in section 4947(a)(1) of the Code. A partnership must conform its tax year to either its majority partners, its principle partners, or a calendar year, in that order, unless it can establish a business purpose for using a different year. Personal service corporation must have a required year for its tax year unless it can establish a business purpose for using a different year. See Publication 538, Accounting Periods and Methods, for a fuller discussion on the required year, including exceptions to the requirements. This publication is available at most IRS offices for more information.

Please note that the assignment of this number does not grant tax-exempt status to nonprofit organizations. Any organization (other than a private foundation) having annual gross receipts normally of \$25,000 or less is exempt by statute if it meets the requirements of Section 501(c)(3) of the Internal Revenue Code. These organizations are not required to file Form 1023 (Application for Recognition of Exemption) or file Form 990 (Return of Organization Exempt from Income Tax). However, if the organization wants to establish its exemption with the Internal Revenue Service and receive a ruling or determination letter recognizing its exempt status, it should file Form 1023 with the key district director. For details on how to apply for this exemption, see IRS publication 557, Tax-Exempt Status for your Organization, available at most IRS offices.

Thank you for your cooperation.

Keep this part for your records.

Form 8501 (Rev. 5-88)

Only return this part with your correspondence if you

**Internal Revenue Service
District Director**

Department of the Treasury

31 HOPKINS PLAZA
BALTIMORE, MD 21201

Date: FEB 21 1990

BALTIMORE HERITAGE QUILT GUILD INC
P O BOX 28042
BALTIMORE, MD 21239-8042

Employer Identification Number:
52-1655344

Contact Person:
M SHAW

Contact Telephone Number:
(301) 962-7963

Accounting Period Ending:
June 30

Foundation Status Classification:
509(a)(2)

Advance Ruling Period Begins:
September 25, 1989

Advance Ruling Period Ends:
June 30, 1994

Addendum Applies:
YES

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 section 501(c)(3).

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 described in section 509(a)(2).

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 and ends on the dates 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 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, you will be classified as a private foundation for future periods. Also, if 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.

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

Letter 1045(DO/CG)

BALTIMORE HERITAGE QUILT GUILD INC

If notice that you will no longer be treated as a publicly supported organization is published in the Internal Revenue Bulletin, grantors and contributors may not rely on this determination after the date of such publication. 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 may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that the Service 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 such knowledge was acquired.

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 and foundation 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.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration 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 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 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.

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 fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

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 \$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 head-

BALTIMORE HERITAGE QUILT GUILD INC

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BALTIMORE HERITAGE QUILT GUILD INC

ing 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 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.

This determination is based on evidence that your funds are dedicated to the purposes listed 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 will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

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

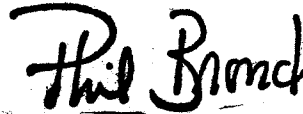
Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

BALTIMORE HERITAGE QUILT GUILD INC

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 that reads "Phil Bronck". The signature is written in a cursive, slightly slanted style.

District Director

Enclosure(s):
Form 872-C

BALTIMORE HERITAGE QUILT GUILD INC

Based on information you supplied, we recognize you as exempt from Federal income tax effective September 25, 1989, the date of your incorporation. Contributions made to you on or after this date are tax deductible.

Form **872-C**
(Rev. March 1986)

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 Form 1023 Instructions for Part IV, line 3.)

OMB No. 1545-0056
Expires 3-31-89

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,

Baltimore Heritage Quilt Guild, Inc.

P.O. Box 28042
Baltimore, MD 21239-8042

(Number, street, city or town, state, and ZIP code)

} and the District Director
of Internal Revenue
Baltimore, MD

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, then 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 June 30, 1990

Name of organization Baltimore Heritage Quilt Guild, Inc. Date 11-22-89

Officer or trustee having authority to sign
Signature ▶ Ginger Lord
District Director Phil Bond Date 11/10/90

By ▶ Tracy Powers - Acting Group Manager