

ARIZONA DEPARTMENT OF REVENUE

1600 WEST MONROE - PHOENIX, ARIZONA 85007

FIFE SYMINGTON  
GOVERNOR



PAUL WADDE  
DIRECTOR

March 16, 1993

Apache Junction Rock & Gem Club, Inc.  
P.O. Box 712  
Apache Junction, Arizona 85217

EIN 94-1687665

Educational  
Re: Purpose and Code Section  
A.R.S. § 43-1201(4)

Form 99 Required:  
 Yes  No

Gentlemen:

This Section has reviewed your letter of application dated 03/10/93 based on the evidence submitted, it has been determined that your organization is exempt from Arizona state income taxes pursuant to A.R.S. § 43-1201(4) as it is shown that your organization is organized and operated exclusively for the purpose noted above.

Your organization will not be required to file Arizona state income tax returns unless it becomes subject to the tax on unrelated business net income imposed by A.R.S. § 43-1231 as amended. Your liability for filing the Annual Information Return of Corporation Exempt from Tax, Form 99, is set forth above. If the yes line is checked, you are only required to file Form 99 if your gross receipts each year are normally more than \$25,000.

Further, the exempt status mentioned above will not apply to Arizona withholding taxes required to be withheld from the wages and salaries of your employees, if any, pursuant to the provisions of A.R.S. § 43-401.

Contributions made to your organization are deductible by donors under the provisions of A.R.S. § 43-1046.

Any change in the character or purpose of your organization or change in your exempt status for federal income tax purposes is to be reported to this office for consideration of the effect of such change on your exempt status for Arizona state income tax purposes.

EX-1

Sincerely,  
CORPORATE AUDIT SECTION

OTHER LOCATIONS: Tucson Government Mall - 402 W. CONGRESS - TUCSON  
East Valley - 1440/1460 E. SOUTHERN - TEMPE