

Internal Revenue Service  
District Director

Department of the Treasury

Date: FEB 21 1985

Employer Identification Number:

91-1275037

Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(1) and 170(b)(1)(A)(vi)  
Advance Ruling Period Ends:

December 31, 1989

Person to Contact:

Ellen Oliver  
Contact Telephone Number:

(206) 442-5106

▷ Mary E. Theler Community Center  
P.O. Box 1445  
Belfair, WA 98528

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(c)(3) of the Internal Revenue Code.

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)(1) and 170(b)(1)(A)(vi).

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 on the date of your inception and ends on the date 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 donors 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 donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

(over)

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. 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 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.

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. 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 the delay.

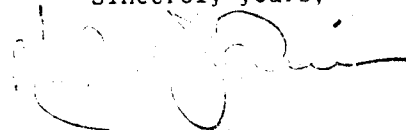
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are 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.

Because this letter could help 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,



District Director

## Power of Attorney and Declaration of Representative

OMB No. 1545-0150

▶ See separate instructions

### PART I.— Power of Attorney

Taxpayer(s) name, identifying number, and address including ZIP code (Please type or print)

MARY E. THELER COMMUNITY CENTER  
 P.O. Box 1445, N.E. 22871 Highway 3  
 Belfair, WA 98528 (Employer I.D. No. applied for)

hereby appoints (name(s), CAF number(s), address(es), including ZIP code(s), and telephone number(s) of individual(s)) \*

James H. Wishaar  
 Montgomery, Purdue, Blankinship & Austin  
 1515 Norton Building  
 Seattle, WA 98104  
 (206) 682-7090

Representative number: 8000-79914R

For IRS Use Only		
File So.		
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as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Internal Revenue Service for the following tax matter(s) (specify the type(s) of tax and year(s) or period(s) (date of death if estate tax)):

Type of tax (Individual, corporate, etc.)	Federal tax form number (1040, 1120, etc.)	Year(s) or period(s) (Date of death if estate tax)
Tax exempt corporation	1023;990	1984 and 1985

The attorney(s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above specified tax matters (excluding the power to receive refund checks, and the power to sign the return (see regulations section 1.6012-1(a)(5), Returns made by agents), unless specifically granted below).

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Send copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above tax matters to:

- 1  the appointee first named above, or
- 2  (names of not more than two of the above named appointees) .....

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Initial here ▶ ..... If you are granting the power to receive, but not to endorse or cash, refund checks for the above tax matters to:

- 3  the appointee first named above, or
- 4  (name of one of the above designated appointees) ▶ .....

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the Internal Revenue Service for the same tax matters and years or periods covered by this power of attorney, except the following:

(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of earlier powers and authorizations.)

**Signature of or for taxpayer(s)**

(If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.)

*Wendell G. Gunn* ..... President ..... 11-1-84  
 (Signature) ..... (Title, if applicable) ..... (Date)  
 (Also type or print your name below if signing for a taxpayer who is not an individual.)

*Wendell G. Gunn* ..... President ..... 11-1-84  
 (Signature) ..... (Title, if applicable) ..... (Date)

\* You may authorize an organization, firm, or partnership to receive confidential information, but your representative must be an individual who must complete Part II.

If the power of attorney is granted to a person other than an attorney, certified public accountant, enrolled agent, or enrolled actuary, the taxpayer(s) signature must be witnessed or notarized below. (The representative must complete Part II. Only representatives listed there are recognized to practice before the Internal Revenue Service.)

The person(s) signing as or for the taxpayer(s): (Check and complete one.)

is/are known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

----- (Signature of Witness) ----- (Date) -----

----- (Signature of Witness) ----- (Date) -----

appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed.

Witness: ----- (Signature of Notary) -----

----- (Date) -----

NOTARIAL SEAL  
(if required by State law)

**PART II.—Declaration of Representative**

I declare that I am not currently under suspension or disbarment from practice before the Internal Revenue Service, that I am aware of Treasury Department Circular No. 230 as amended (31 C.F.R. Part 10), Regulations governing the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others, and that I am one of the following:

- 1 a member in good standing of the bar of the highest court of the jurisdiction indicated below;
- 2 duly qualified to practice as a certified public accountant in the jurisdiction indicated below;
- 3 enrolled as an agent pursuant to the requirements of Treasury Department Circular No. 230;
- 4 a bona fide officer of the taxpayer organization;
- 5 a full-time employee of the taxpayer;
- 6 a member of the taxpayer's immediate family (spouse, parent, child, brother or sister);
- 7 a fiduciary for the taxpayer;
- 8 an enrolled actuary (the authority of an enrolled actuary to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230);
- 9 Commissioner's special authorization (see instructions for Part II, item 9) ----- ;

and that I am authorized to represent the taxpayer identified in Part I for the tax matters there specified.

Designation (insert appropriate number from above list)	Jurisdiction (State, etc.) or Enrollment Card Number	Signature	Date
1	Washington State	<i>James H. Westhead</i>	11/14/84