

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

Note: If exempt status is approved, this application will be open for public inspection.

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.

Complete the Procedural Checklist on page 8 of the instructions.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) WEST VIRGINIA STATE PARKS FOUNDATION		2 Employer identification number (EIN) (If none, see page 3 of the Specific Instructions .) 55 : 0761816
1b c/o Name (if applicable) ROBERT B. HOKE		3 Name and telephone number of person to be contacted if additional information is needed ROBERT B HOKE (301) 725-5877
1c Address (number and street) 6304 KAYBRO ST	Room/Suite	
1d City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 3. LAUREL MD 20707-2621		4 Month the annual accounting period ends DECEMBER
1e Web site address N/A		5 Date incorporated or formed AUGUST 11 1998
7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		6 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k) d <input type="checkbox"/> 501(n)
8 Is the organization required to file Form 990 (or Form 990-EZ)? <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach an explanation (see page 3 of the Specific Instructions).		
9 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 numbers, years filed, and Internal Revenue office where filed.		

10 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See **Specific Instructions** for Part I, Line 10, on page 3.) See also Pub. 557 for examples of organizational documents.)

- a Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c Association— Attach a copy of the 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 the bylaws.

If the organization is 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 _____
(Signature) **ROBERT B. HOKE, TREASURER** **25 JAN 2002**
(Type or print name and title or authority of signer) (Date)

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 the organizational document.** List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: **(a)** a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; **(b)** when the activity was or will be initiated; and **(c)** where and by whom the activity will be conducted.

SEE ATTACHMENT

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

SEE ATTACHMENT

-
- 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.

SEE ATTACHMENT

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.

SEE ATTACHMENT

b Annual compensation

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 **Specific Instructions** for Part II, Line 4d, on page 3.) 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 a 501(c)(3) organization): (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.

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

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? Yes No

10a 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.

11 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. SEE ATTACHMENT

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

SEE ATTACHMENT

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

SEE ATTACHMENT

12a 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 the 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.

13 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 that it devotes or plans to devote to this activity.

14 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.

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Part III Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? Yes No
If you answer "Yes," do not answer questions on lines 2 through 6 below.

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 of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See **Specific Instructions**, Line 2a, on page 4;
- 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 the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

4 If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3? Yes No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the 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 the organization was created or 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 the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's 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, does the organization claim to be a private operating foundation?

- Yes (Complete Schedule E.)
 No

After answering question 8 on this line, go to line 14 on page 7.

9 If you answer "No" to question 7, indicate the public charity classification the organization is 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 (These organizations, except for hospital service organizations, 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"/> The organization is a publicly supported organization but is not sure whether it meets the public support test of h or i. The organization would like the IRS 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, in question 9, go to question 10.

Part III Technical Requirements (Continued)

10 If you checked box **h**, **i**, or **j** in question 9, has the organization 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 two Forms 872-C completed and signed.)
 No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.

11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, **Statement of Revenue and Expenses**, 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.

SEE ATTACHMENT

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), Total, of Part IV-A 40
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 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." (For a definition of "disqualified person," see **Specific Instructions**, Part II, Line 4d, on page 3.)
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?		
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 a private 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 1/1/01 to 12/31/01	(b) 2000	(c) 1999	(d) 1998	
Revenue					
1 Gifts, grants, and contributions received (not including unusual grants—see page 6 of the instructions).	0	0	275	0	275
2 Membership fees received	220	240	40	260	260 760
3 Gross investment income (see instructions for definition)	967	0	0	0	967
4 Net income from organization's unrelated business activities not included on line 3.	0	0	0	0	0
5 Tax revenues levied for and either paid to or spent on behalf of the organization	0	0	0	0	0
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)	0	0	0	0	0
7 Other income (not including gain or loss from sale of capital assets) (attach schedule)	0	0	0	0	0
8 Total (add lines 1 through 7)	1,187	240	315	260	2,002
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. Include related cost of sales on line 22	0	0	0	0	0
10 Total (add lines 8 and 9)	1,187	240	315	260	2,002
11 Gain or loss from sale of capital assets (attach schedule).	0	0	0	0	0
12 Unusual grants.	0	15,000	15,500	0	30,500
13 Total revenue (add lines 10 through 12).	1,187	15,240	15,815	260	32,502
Expenses					
14 Fundraising expenses	1,971	46	1,472	120	
15 Contributions, gifts, grants, and similar amounts paid (attach schedule)	0	0	0	0	
16 Disbursements to or for benefit of members (attach schedule)	0	0	0	0	
17 Compensation of officers, directors, and trustees (attach schedule)	0	0	0	0	
18 Other salaries and wages	2,000	0	0	0	
19 Interest	0	0	0	0	
20 Occupancy (rent, utilities, etc.).	0	0	0	0	
21 Depreciation and depletion	0	0	0	0	
22 Other (attach schedule)	0	0	0	0	
23 Total expenses (add lines 14 through 22).	3,571	46	1,472	120	
24 Excess of revenue over expenses (line 13 minus line 23)	(2,384)	15,194	14,343	140	

Part IV Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)		Current tax year Date <u>12/31/01</u>
Assets		
1	Cash	27,284
2	Accounts receivable, net	0
3	Inventories	0
4	Bonds and notes receivable (attach schedule)	0
5	Corporate stocks (attach schedule)	0
6	Mortgage loans (attach schedule)	0
7	Other investments (attach schedule)	0
8	Depreciable and depletable assets (attach schedule)	0
9	Land	0
10	Other assets (attach schedule)	0
11	Total assets (add lines 1 through 10)	27,284
Liabilities		
12	Accounts payable	0
13	Contributions, gifts, grants, etc., payable	0
14	Mortgages and notes payable (attach schedule)	0
15	Other liabilities (attach schedule)	0
16	Total liabilities (add lines 12 through 15)	0
Fund Balances or Net Assets		
17	Total fund balances or net assets	0
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	27,284

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

West Virginia State Parks Foundation
EIN 55-0761816

Attachments to IRS Form 1023 (application for Recognition of Exemption)

Part II, Line 1: (Narrative of activities)

1. (80%) Preserve and enhance the State Parks in West Virginia by raising money from corporate donors, foundations, and the general public to improve the infrastructure, facilities, programs, and operations of the various parks in the West Virginia State Parks System. The Foundation will work with one or more consultants who are aware of funding sources that may be appropriate for the various parks. When a potential funding source is found that may be applicable to one or more parks, the Foundation, in conjunction with the designated foundations supporting the individual parks, will develop the necessary project plans and grant requests. If the request is successful the applicable park foundation will work with the Foundation to actually implement the project. The Foundation will oversee the project to insure that the required progress and financial reports are generated as required by the funding source. We expect to initiate this activity as soon as our tax-exempt status is in place.
2. (10%) Provide a vehicle for facilitating communications between the existing foundations that support many of the individual State Parks in West Virginia. Information will be exchanged on topics such as motivating and coordinating volunteers, discussion of successful (and not so successful) foundation projects in the parks, applicable new regulations, and other matters that are of interest to all park foundations. The Foundation has already started this process by scheduling outside speakers and presentations by member foundations at its annual meetings. Enhanced communications among member foundations will allow improved “networking” among them. This will reduce redundant activities and allow each foundation to more effectively support their park.
3. (10%) Increase the awareness of the general public about the West Virginia State Park system and encourage them to support their favorite park, either by donating directly to that park’s foundation or by joining our Foundation. This process may get some financial support for the parks, but its main purpose is to make the public aware of the ongoing need for funds to maintain and upgrade West Virginia’s parks. The primary vehicle for accomplishing this task will be wide distribution of flyers about our Foundation in the parks in the periodic mass mailings that the State makes to frequent park users, and in occasional magazine and newspaper articles. We have already produced a brochure describing our Foundation and it has been distributed to the parks and included in a mailing to frequent park visitors.

Part II, Line 2: (Sources of financial support)

1. Foundation and corporate grants for specific projects.
2. Government grants for specific projects.
3. Corporate memberships in the Foundation (not funding any specific project).
4. Individual donations and memberships.
5. Membership dues from individual Park Foundations.

Part II, Line 3: (Description of fundraising program)

Our primary source of funding will be from corporate, individual, and government grants to support specific projects. We will investigate funding sources and prepare requests for grants that are

appropriate for enhancing the West Virginia State Park System in general, or specific individual parks within the system. We will also encourage donations from visitors to the State Park System and the general public. There have been no significant fundraising activities to date, but the search for corporate and foundation grants has started and will accelerate as soon as the Foundation is granted tax exempt status.

Part II, Line 4: (Officers & Trustees)

President: James R. Michael, Rt. 3 Box 4790, Berkeley Springs WV 25411
Vice President: Paul Douglas, 311 Partridge Dr., Princeton WV 24740
Secretary: Dianne Anderson, 205 Windsor Dr., Mineral Wells, WV 26150
Treasurer: Robert B. Hoke, 6304 Kaybro St., Laurel MD 20707

The Foundation's Board of Directors includes representatives from the various foundations that support the individual West Virginia State Parks. These representatives are selected by the foundation they represent. None of the Foundation's officers or Directors receive any compensation.

Part II, Line 11a: (Membership requirements)

The Foundation has two types of members:

1. Individual foundations that are associated with the various West Virginia State Parks. The representatives of these organizations form the Foundation's Board of Directors and are responsible for guiding the Foundation's activities.
2. "Friends of the West Virginia State Parks Foundation" are individual or corporate donors who provide financial support for the Foundation's activities. This category of membership has no involvement in the actual operation of the Foundation, but simply provides financial support.

Part II, Line 11b: (Attracting members)

Many West Virginia State Parks have an associated nonprofit foundation that provides various types of support for that Park. This foundation encourages these local organizations to join the Foundation through letters, personal appeals, and the encouragement of management personnel within the Park System.

Corporate membership is encouraged through individual contact. Individual membership is not aggressively encouraged, although anyone who wishes to provide financial support to one of the Foundation's projects, or the Foundation itself, is welcome to do so. A Brochure describing the Foundation was produced in October 1999 and distributed to the various State Parks to be given to visitors. Unfortunately, all of the brochure appear to have been distributed.

Part II, Line 11c: (Benefits to members)

The primary benefit obtained by State Park foundations that are members of the Foundation is that their parks will be able to benefit from some or all of the grants received by the Foundation. Foundation

membership provides a source of funding and expertise to implement projects in the State's parks that would not otherwise be undertaken.

Corporate and individual members receive no direct benefits from Foundation membership other than enhancement of the West Virginia State Park system. However, corporate members may realize good will from their association with the Foundation and its projects.

Part III, Line 11: (Unusual grants received)

In March 1999 and June 2000 the State of West Virginia Division of Natural Resources gave the Foundation two grants, each \$15,000, to provide working funds while the Foundation was getting organized and to help fund the initial search for corporate and foundation grants. The grants were both one-time grants and there is no expectation that they will be repeated in the future.

In December 1999 the Foundation received a \$500 grant from the West Virginia Division of Tourism to help defray the cost of producing a brochure describing the Foundation and its activities.

-- end --

West Virginia State Parks Foundation
EIN 55-0761816

Additional Attachment to IRS Form 1023
(Application for Recognition of Exemption)
submitted February 25, 2002

Part III, Line 12: (Significant contributors)

b. Donations over 2% of Part IV-A line 8, column (e):

Mr. Larry Thomas

\$250

**User Fee for Exempt Organization
 Determination Letter Request**

For IRS Use Only

▶ **Attach this form to determination letter application.
 (Form 8718 is NOT a determination letter application.)**

Control number _____
 Amount paid _____
 User fee screener _____

1 Name of organization WEST VIRGINIA STATE PARKS FOUNDATION 2 Employer Identification Number 55 : 0761816

Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

- 3 Type of request** **Fee**
- a Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ **\$150**
- Note:** If you checked box 3a, you must complete the Certification below.

Certification

I certify that the annual gross receipts of _____
name of organization
 have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.
 Signature ▶ _____ Title ▶ _____

- b Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . ▶ **\$500**
- c Group exemption letters ▶ **\$500**

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2000-8, 2000-1, I.R.B. 230.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the United States Treasury for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Send the determination letter application and Form 8718 to:
 Internal Revenue Service
 P.O. Box 192
 Covington, KY 41012-0192

If you are using express mail or a delivery service, send the application and Form 8718 to:

Internal Revenue Service
 201 West Rivercenter Blvd.
 Attn: Extracting Stop 312
 Covington, KY 41011

Attach Check or Money Order Here

