

September 2, 1988

Item: Report from Aramithris, Membership officer of Amtgard, Kingdom of the Burning Lands to the Amtgard Board of Directors (B.O.D.)-



\*\* Following is a chronological compilation of all legal projects initiated in 1987-1988. These projects have all been completed as of the end of August, 1988. Enclosed documents do not include correspondence with other groups or redundant/irrelevant forms. Included are all documents and letters pertinent to Amtgard achieving:

- A. copyright of the rulebook
- B. incorporation as a non-profit corporation
- C. establishment of a credit union account
- D. articles of incorporation and revisions
- E. federal approval of Amtgard corpora as our official bylaws and federal recognition of Amtgard as an educational organization
- F. exemption from state sales and franchise taxes
- G. exemption from IRS federal income taxes and establishment of Amtgard as a public foundation.

\*\* Though the above projects have been completed, the B.O.D. is urged to study the enclosed documents for the following reasons:

- A. attention from government agencies will require us to keep accurate financial records
- B. the expansion of Amtgard into other cities may well require the establishment of a centralized B.O.D. and a seneschal type position.
- C. our B.O.D. election is coming up in January, 1989.
- D. we need to keep our noses clean and not make any errors (due to misuse of funds or due to outright ignorance) during our advance ruling period with the IRS through 1992.

\*\* In addition, the following areas need to be addressed:

- A. an intergroup officer to coordinate intergroup projects, mailing, etc.
- B. an intergroup editor to coordinate intergroup publications
- C. obtain 2nd class postage rates for Amtgard publications
- D. club and loyal regalia should be updated and itemized as club property
- E. prime minister and corporate treasurer functions need to be either integrated or more rigidly defined. There is too much overlap of duties.
- F. a bi-monthly income and expenditures report should be in each newsletter
- G. Amtgard membership cards should be issued to all members whom sign waivers. A space should be allocated on these to indicate dues paid status
- H. some status as a club or other organization should be achieved with the city of El Paso
- I. Advertising and public demonstrations should be actively pursued
- J. commensurate with our educational status, a bi-monthly literary, arts, and sciences magazine should be published.

\*\* My suggestion is that our current Board of Directors meet some Friday night after Crown, perhaps in November, and address the aforementioned areas.

yours in service,

Aramithris

ARTICLES OF INCORPORATION FOR AMTGARD, KINGDOM OF THE BURNING LANDS  
MAR 06 1987

Pursuant to article 1396- 3.02 of the Texas Non-profit Corporation Act, this club is filing Articles of Incorporation as a non-profit corporation:  
Clerk of the Corporations Section

1. The name of the corporation is "Amtgard, Kingdom of the Burning Lands".
2. The period of duration shall be perpetual.
3. Amtgard, Kingdom of the Burning Lands is and shall continue to be a non-profit corporation.
  - 3.1- Disposition of assets upon dissolution:  
As all club monies are generated by dues paid by club members, dissolution of the club will result in all monetary assets being returned to those members who originally paid them to the club treasury.

4. Purpose of this corporation: Amtgard, Kingdom of the Burning Lands is a group of people dedicated to the study and recreation of the medieval era and the fantasy and/or historical literature genre. Most club efforts are employed in safe reconstructions of hand-to-hand combat from the aforementioned periods.

5. Name of the registered agent and the address of the registered office:  
J.W. Donnelly  
1416 Oakdale  
El Paso, Texas 79925

6. Names, addresses, and signatures of the original Board of Directors:

\* J.W. Donnelly  
1416 Oakdale  
El Paso, Texas 79925

*J.W. Donnelly*

\* Marilyn E. Starkey  
7900 Viscount #194  
El Paso, TX 79925

*Marilyn E. Starkey*

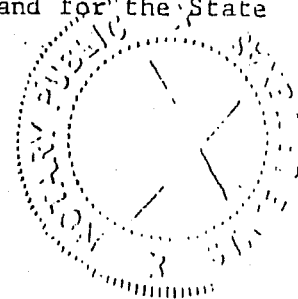
\* Ben Passmore III  
2601 N. Kansas  
El Paso, Tx 79902

\* *Ben Passmore III*  
Mistie Elizabeth Brown  
8909 W.H. Buege  
El Paso, TX 79925  
*Mistie E. Brown*

\* Hundra Hall  
4745 Fairbanks  
El Paso, TX 79924  
*Hundra Hall*

SWORN TO AND SUBSCRIBED before me on  
this the 3 day of March, 1987.

X *Eugene M. Morales*  
NOTARY PUBLIC in and for the State  
of Texas.



7. Names, addresses, and signatures of the incorporators:

• J.W. Donnelly  
1416 Oakdale  
El Paso, Texas 79925  
J.W. Donnelly

• Donna M. JONAS  
2905. A Beachcomber  
El Paso Texas 79936  
Donna M. Jonas

• Marilyn E Starkey  
7900 Viscount #194  
El Paso, TX 79925

• Michele Ellington  
2324 Federal  
El Paso TX 79938  
Michele Ellington

*[Signature]*

• Ben Passmore IV  
2601 N. Kansas  
El Paso, TX 79902  
Ben Passmore IV

• Dan Kitka  
10692 Palomino Dr 79924  
EL PASO, TX.

• Keith J Dinsch  
44B S+FBN Box 862  
Et Bliss TX 79916

• Dan Kitka  
Graham Schatte  
9716 Saigon 79925  
El Paso, Texas

• Keith J Dinsch

• Graham Schatte  
KRIS DONNELLY-SASSER  
1000 E. RIO GRANDE #104  
EL PASO, TX. 79902

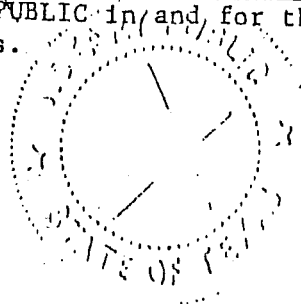
• Quandre Hall  
Quandre Hall  
4745 Fairbanks  
El Paso, TX 79924

• Kris Donnelly-Sasser

• Mattie E. Brown  
Mattie E. BROWN  
8909 W.H. BURGESS  
EL PASO, TX 79925  
Mattie E. Brown

SWORN TO AND SUBSCRIBED before me on this the 3 day of March  
19 87.

x Eugene M. Morley  
NOTARY PUBLIC in (and) for the State  
of Texas.





The State of Texas  
Secretary of State

CERTIFICATE OF INCORPORATION

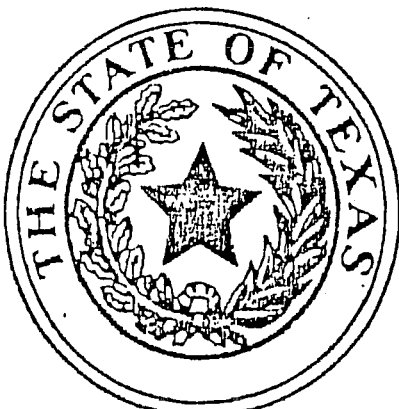
OF

AMTGARD, KINGDOM OF THE BURNING LANDS  
CHARTER NUMBER 01030464

THE UNDEP SIGNED, AS SECRETARY OF STATE OF THE STATE OF TEXAS,  
HEREBY CERTIFIES THAT ARTICLES OF INCORPORATION FOR THE ABOVE  
CORPORATION, DULY SIGNED AND VERIFIED HAVE BEEN RECEIVED IN THIS  
OFFICE AND ARE FOUND TO CONFORM TO LAW.

ACCORDINGLY THE UNDERSIGNED, AS SUCH SECRETARY OF STATE, AND BY  
VIRTUE OF THE AUTHORITY VESTED IN THE SECRETARY BY LAW, HEREBY ISSUES  
THIS CERTIFICATE OF INCORPORATION AND ATTACHES HERETO A COPY OF THE  
ARTICLES OF INCORPORATION.

DATED MAR. 6, 1987



*Paul M. Reins*  
Secretary of State



# The State of Texas

Secretary of State

MAR. 6, 1987

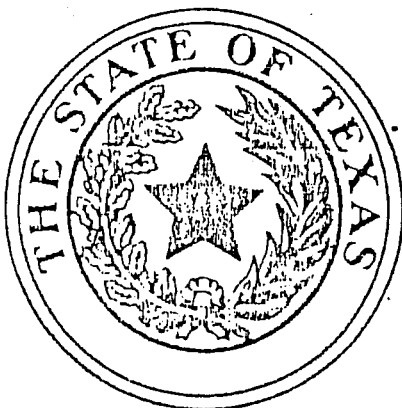
J.W. DONNELLY  
1416 OAKDALE  
EL PASO, TX 79925

RE:  
AMTGARD, KINGDOM OF THE BURNING LANDS  
CHARTER NUMBER 01030464-01

IT HAS BEEN OUR PLEASURE TO APPROVE AND PLACE ON RECORD THE ARTICLES OF INCORPORATION THAT CREATED YOUR CORPORATION. WE EXTEND OUR BEST WISHES FOR SUCCESS IN YOUR NEW VENTURE.

AS A CORPORATION, YOU ARE SUBJECT TO STATE TAX LAWS. SOME NON-PROFIT CORPORATIONS ARE EXEMPT FROM THE PAYMENT OF FRANCHISE TAXES AND MAY ALSO BE EXEMPT FROM THE PAYMENT OF SALES AND USE TAX ON THE PURCHASE OF TAXABLE ITEMS. IF YOU FEEL THAT UNDER THE LAW YOUR CORPORATION IS ENTITLED TO BE EXEMPT YOU MUST APPLY TO THE COMPTROLLER OF PUBLIC ACCOUNTS FOR THE EXEMPTION. THE SECRETARY OF STATE CANNOT MAKE SUCH DETERMINATION FOR YOUR CORPORATION.

IF WE CAN BE OF FURTHER SERVICE AT ANY TIME, PLEASE LET US KNOW.



VERY TRULY YOURS,

*Paul M. Geins*

Secretary of State

# CERTIFICATE OF COPYRIGHT REGISTRATION

FORM TX  
UNITED STATES COPYRIGHT OFFICE



OFFICIAL SEAL

This certificate, issued under the seal of the Copyright Office in accordance with the provisions of section 410(a) of title 17, United States Code, attests that copyright registration has been made for the work identified below. The information in this certificate has been made a part of the Copyright Office records.

*[Signature]*

REGISTER OF COPYRIGHTS  
United States of America

REGISTRATION NUMBER

TX 2 027 481

TXU  
EFFECTIVE DATE OF REGISTRATION  
3 9 87  
Month Day Year

DO NOT WRITE ABOVE THIS LINE. IF YOU NEED MORE SPACE, USE A SEPARATE CONTINUATION SHEET.

1

TITLE OF THIS WORK ▼

"Amtgard: The Book of Combat and Amtgard: The Book of Magic"

PREVIOUS OR ALTERNATIVE TITLES ▼

Amtgard Rules of Play

PUBLICATION AS A CONTRIBUTION If this work was published as a contribution to a periodical, serial, or collection, give information about the collective work in which the contribution appeared. Title of Collective Work ▼

Amtgard: The Books of Combat and Magic

If published in a periodical or serial give: Volume ▼ Number ▼ Issue Date ▼ On Pages ▼

2

NAME OF AUTHOR ▼

a J.W. Donnelly, whose pseudonym is Aramithris

DATES OF BIRTH AND DEATH  
Year Born ▼ Year Died ▼  
1959

Was this contribution to the work a "work made for hire"?  
 Yes  
 No

AUTHOR'S NATIONALITY OR DOMICILE  
Name of Country  
OR { Citizen of ▼ U.S.A.  
Domiciled in ▼

WAS THIS AUTHOR'S CONTRIBUTION TO THE WORK  
Anonymous?  Yes  No  
Pseudonymous?  Yes  No

If the answer to either of these questions is "Yes," see detailed instructions

NATURE OF AUTHORSHIP Briefly describe nature of the material created by this author in which copyright is claimed. ▼

Coauthor of entire text and editorial revisions

NAME OF AUTHOR ▼

DATES OF BIRTH AND DEATH  
Year Born ▼ Year Died ▼

Was this contribution to the work a "work made for hire"?  
 Yes  
 No

AUTHOR'S NATIONALITY OR DOMICILE  
Name of Country  
OR { Citizen of ▼  
Domiciled in ▼

WAS THIS AUTHOR'S CONTRIBUTION TO THE WORK  
Anonymous?  Yes  No  
Pseudonymous?  Yes  No

If the answer to either of these questions is "Yes," see detailed instructions

NATURE OF AUTHORSHIP Briefly describe nature of the material created by this author in which copyright is claimed. ▼

NAME OF AUTHOR ▼

DATES OF BIRTH AND DEATH  
Year Born ▼ Year Died ▼

Was this contribution to the work a "work made for hire"?  
 Yes  
 No

AUTHOR'S NATIONALITY OR DOMICILE  
Name of Country  
OR { Citizen of ▼  
Domiciled in ▼

WAS THIS AUTHOR'S CONTRIBUTION TO THE WORK  
Anonymous?  Yes  No  
Pseudonymous?  Yes  No

If the answer to either of these questions is "Yes," see detailed instructions

NATURE OF AUTHORSHIP Briefly describe nature of the material created by this author in which copyright is claimed. ▼

YEAR IN WHICH CREATION OF THIS WORK WAS COMPLETED This information must be given in all cases.  
1986

DATE AND NATION OF FIRST PUBLICATION OF THIS PARTICULAR WORK  
Month ▼ December Day ▼ 10 Year ▼ 1986

U.S.A. Nation

COPYRIGHT CLAIMANT(S) Name and address must be given even if the claimant is the same as the author given in space 2. ▼

Amtgard, Kingdom of the Burning Lands  
7900 Viscount #194  
El Paso, Texas 79925

TRANSFER If the claimant(s) named here in space 4 are different from the author(s) named in space 2, give a brief statement of how the claimant(s) obtained ownership of the copyright. ▼

Transfer of all rights by author

DO NOT WRITE HERE OFFICE USE ONLY  
APPLICATION RECEIVED  
MAR 09 1987  
ONE DEPOSIT RECEIVED  
TWO DEPOSITS RECEIVED  
MAR 09 1987  
REMITTANCE NUMBER AND DATE

MORE ON BACK ▶ • Complete all applicable spaces (numbers 5-11) on the reverse side of this page.  
• See detailed instructions. • Sign the form at line 10.

DO NOT WRITE HERE

Page 1 of 1

## NOTE

Under the law, the "author" of a "work made for hire" is generally the employer.

680161210

680161210

EXAMINED BY  
CHECKED BY

TX 2 027 481

- CORRESPONDENCE Yes
- DEPOSIT ACCOUNT FUNDS USED

FOR COPYRIGHT OFFICE USE ONLY

DO NOT WRITE ABOVE THIS LINE. IF YOU NEED MORE SPACE, USE A SEPARATE CONTINUATION SHEET.

PREVIOUS REGISTRATION Has registration for this work, or for an earlier version of this work, already been made in the Copyright Office?

- Yes  No If your answer is "Yes," why is another registration being sought? (Check appropriate box) ▼
- This is the first published edition of a work previously registered in unpublished form.
- This is the first application submitted by this author as copyright claimant.
- This is a changed version of the work, as shown by space 6 on this application.

5

If your answer is "Yes," give: Previous Registration Number ▼ Year of Registration ▼

DERIVATIVE WORK OR COMPILATION Complete both space 6a & 6b for a derivative work; complete only 6b for a compilation.

a. Preexisting Material Identify any preexisting work or works that this work is based on or incorporates. ▼  
1st, 2nd, and 3rd editions of the handbook: Amtgard Rules of Play

6

b. Material Added to This Work Give a brief, general statement of the material that has been added to this work and in which copyright is claimed. ▼  
editing, compilation, and additional new material

See instructions before completing this space.

MANUFACTURERS AND LOCATIONS If this is a published work consisting preponderantly of nondramatic literary material in English, the law may require that the copies be manufactured in the United States or Canada for full protection. If so, the names of the manufacturers who performed certain processes, and the places where these processes were performed must be given. See instructions for details.

Names of Manufacturers ▼ Places of Manufacture ▼  
J.W. Donnelly as authorized agent for: Amtgard, Kingdom of the Burning Lands  
Various photocopy businesses all located in El Paso, Texas

7

REPRODUCTION FOR USE OF BLIND OR PHYSICALLY HANDICAPPED INDIVIDUALS A signature on this form at space 10, and a check in one of the boxes here in space 8, constitutes a non-exclusive grant of permission to the Library of Congress to reproduce and distribute solely for the blind and physically handicapped and under the conditions and limitations prescribed by the regulations of the Copyright Office: (1) copies of the work identified in space 1 of this application in Braille (or similar tactile symbols); or (2) phonorecords embodying a fixation of a reading of that work; or (3) both.

- Copies and Phonorecords
- Copies Only
- Phonorecords Only

8

DEPOSIT ACCOUNT If the registration fee is to be charged to a Deposit Account established in the Copyright Office, give name and number of Account. Name ▼ Account Number ▼

See instructions.

9

CORRESPONDENCE Give name and address to which correspondence about this application should be sent. Name/Address/Apt/City/State/Zip ▼

J.W. Donnelly  
1416 Oakdale  
El Paso, Texas 79925  
Area Code & Telephone Number ▶ (915) 772-6626

Be sure to give your daytime phone number

CERTIFICATION I, the undersigned, hereby certify that I am the  
of the work identified in this application and that the statements made by me in this application are correct to the best of my knowledge.

- Check one ▶
- author
  - other copyright claimant
  - owner of exclusive right(s)
  - authorized agent of Amtgard, Kingdom of the Burning Lands
- Name of author or other copyright claimant, or owner of exclusive right(s) ▲

10

Typed or printed name and date ▼ If this is a published work, this date must be the same as or later than the date of publication given in space 3.  
J.W. Donnelly date ▶ 3/6/87

Handwritten signature (X) ▼  
J.W. Donnelly

MAIL CERTIFICATE TO

Name ▼	J.W. Donnelly
Number/Street/Apartment Number ▼	1416 Oakdale
City/State/ZIP ▼	El Paso, Texas 79925

- Have you:
- Completed all necessary spaces?
  - Signed your application in space 10?
  - Enclosed check or money order for \$10 payable to Register of Copyrights?
  - Enclosed your deposit material with the application and fee?

11

MAIL TO: Register of Copyrights, Library of Congress, Washington, D.C. 20558.

\* 17 U.S.C. 1508(a): Any person who knowingly makes a false representation of a material fact in the application for copyright registration provided for by section 408, or in any written statement filed in connection with the application, shall be fined not more than \$2,500.



Department of the Treasury  
Internal Revenue Service  
AUSTIN, TX 73301

DATE OF THIS NOTICE: 02-10-88  
EMPLOYER IDENTIFICATION NUMBER: 74-2487219  
18163798 0

For assistance you may call us at:

472-1974 LOCAL AUSTIN  
1-800-424-1040 OTHER TX

AMTGARD KINGDOM OF THE BURNING  
LANDS  
1416 OAKDALE DR  
EL PASO TX 79925

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

## 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.

Please keep a copy of this number in your permanent records. Use this number and your name, exactly as shown above, on all Federal tax forms that require this information, and refer to the number on all tax payments and tax-related correspondence or documents. Incomplete information or 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.

If your business is a partnership which must obtain prior approval for its tax year, the tax year you entered in Block of your Form SS-4 does not establish a tax year. For guidance in determining if you must request prior approval and the method of doing so, see IRS Publication 538, Accounting Periods and Methods, available at most IRS offices.

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 not more than \$5,000 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 (4)

If you have any questions, please return this part with your correspondence to we may identify your account. Please



ARTICLES OF AMENDMENT  
TO THE ARTICLES OF INCORPORATION OF  
AMIGARD, KINGDOM OF THE BURNING LANDS

FILED  
In the Office of the  
Secretary of State of Texas

JUN 13 1988

Corporations Section

Pursuant to the provisions of Article 1396-4.03 of the Texas Non-Profit Corporation Act, AMIGARD, KINGDOM OF THE BURNING LANDS, a Texas nonprofit corporation which is subject to the provisions of the Texas Non-Profit Corporation Act, adopts and hereinafter stated Articles of Amendment to its Articles of Incorporation which will provide that upon dissolution of winding up the affairs of the corporation, whether voluntary or involuntary, the assets of the corporation, after all debts have been satisfied, then remaining in the hands of the Board of Directors, shall be distributed exclusively to charitable, religious, scientific, literary, or educational organizations which would then qualify under the provisions of Section 501(c) (3) of the Internal Revenue Code and its Regulations as then now exist or as they may hereafter be amended.

ARTICLE I.  
NAME

The name of the corporation is AMIGARD, KINGDOM OF THE BURNING LANDS.

ARTICLE II.  
SPECIFICATION OF AMENDMENT

Article 3 of the Articles of Incorporation is hereby amended by the addition of the following:

"3.2 Upon the winding up and dissolution of this corporation, after paying or adequately providing for the debts and obligations of the corporation, the remaining assets shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable, educational, religious and/or scientific purposes and which has established its tax-exempt status under section 501(c)(3) of the Internal Revenue Code."

Article 4 of the Articles of Incorporation is hereby amended to read as follows:

"4. Purpose of this corporation. Amtgard, Kingdom of the Burning Lands is a group of people dedicated to the study and recreation of the medieval era and the fantasy and/or historical literature genre.

"This organization is organized exclusively for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code.

"Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue law) or (b) by a corporation contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1954 (or the corresponding provisions of any future United States Internal Revenue Law."

ARTICLE III.  
HOW ADOPTED

The amendments were adopted at a meeting of the Board of Directors held on April 21, 1988, at which a quorum was present throughout the meeting, and received the vote of a majority of the directors in office, there being no members having voting rights in respect thereof.

Dated June 6, 1988.

AMIGARD, KINGDOM OF THE BURNING LANDS

BY Kris Donnelly-Sasser  
Kris Donnelly-Sasser, Secretary-Treasurer



State of Texas )  
County of El Paso ) ss.

I, the undersigned Notary Public in and for the State of Texas, certify that on this 6th day of June, 1988, personally appeared before me Kris Donnelly-Sasser, who, being duly sworn, declared that he or she is the Secretary-Treasurer of the corporation executing the foregoing document in the capacity therein set forth, and that the statements therein contained are true.

IN WITNESS WHEREOF, I have hereinto set my hand and seal the day and year before written.

Sylvia Campos  
Notary Public



The State of Texas  
Secretary of State

CERTIFICATE OF AMENDMENT

FUR

AMTGARD, KINGDOM OF THE BURNING LANDS  
CHARTER NUMBER 01030464

THE UNDERSIGNED, AS SECRETARY OF STATE OF THE STATE OF TEXAS,  
HEREBY CERTIFIES THAT ARTICLES OF AMENDMENT HAVE BEEN RECEIVED IN THIS  
OFFICE AND ARE FOUND TO CONFORM TO LAW.

ACCORDINGLY THE UNDERSIGNED, AS SUCH SECRETARY OF STATE, AND  
BY VIRTUE OF THE AUTHORITY VESTED IN THE SECRETARY BY LAW, ISSUES  
THIS CERTIFICATE AND ATTACHES HERETO A COPY OF THE ARTICLES OF  
AMENDMENT.

DATED JUNE 13, 1988



*Carl M. Reims*  
Secretary of State



The State of Texas

Secretary of State

JUNE 16, 1988

JOHN W. DONNELLY  
1416 DAKDALE DRIVE  
EL PASO, TX 79925

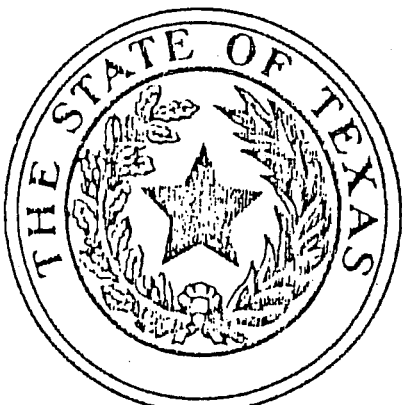
RE:  
AMTGAPD, KINGDOM OF THE BURNING LANDS  
CHARTER NUMBER 01030464-01

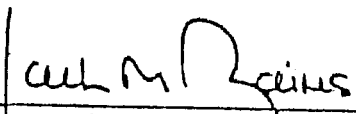
IT HAS BEEN OUR PLEASURE TO APPROVE AND PLACE ON RECORD YOUR ARTICLES OF AMENDMENT. THE APPROPRIATE EVIDENCE IS ATTACHED FOR YOUR FILES, AND THE ORIGINAL HAS BEEN FILED IN THIS OFFICE.

PAYMENT OF THE FILING FEE IS ACKNOWLEDGED BY THIS LETTER.

IF WE CAN BE OF FURTHER SERVICE AT ANY TIME, PLEASE LET US KNOW.

VERY TRULY YOURS,



  
Secretary of State

Form **872-C**

**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.)

To be used with Form  
1023. Submit in  
duplicate.

(Rev. March 1986)

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.

AMTGARD KINGDOM OF THE BURNING LANDS

(Exact legal name of organization)

1416 OAKDALE DR, EL PASO, TX 79925

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

} and the District Director  
of Internal Revenue

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 JANUARY 31, 1988

Name of organization

AMTGARD KINGDOM OF THE BURNING LANDS

Date

Official or trustee having authority to sign

Signature ▶

District Director

Date

By ▶

Internal Revenue Service  
District Director

Department of the Treasury

1100 COMMERCE STREET  
DALLAS, TX 75242-0000

Date: JUL 21 1988

AMTGARD KINGDOM OF THE BURNING  
LANDS  
1416 OAKDALE DR  
EL PASO, TX 79925

Employer Identification Number:  
74-2487219  
Contact Person:  
EO TECHNICAL ASSISTOR  
Contact Telephone Number:  
(214) 767-3526

Accounting Period Ending:  
January 31  
Foundation Status Classification:  
509(a)(2)  
Advance Ruling Period Ends:  
Jan 31, 1992  
Caveat Applies:  
N/A

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)(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 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 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)

AMTGARD KINGDOM OF THE BURNING

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 and 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.

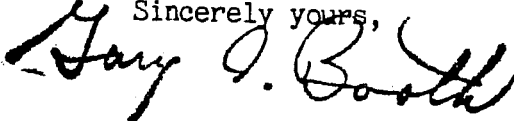
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If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure 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.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,  


Gary O. Booth  
District Director





BOB BULLOCK  
Comptroller

COMPTROLLER OF PUBLIC ACCOUNTS  
STATE OF TEXAS  
AUSTIN, 78774

August 2, 1988

Mr. J. W. Donnelly  
1416 Oakdale  
El Paso, Texas 79925

Dear Mr. Donnelly:

We have determined that Amtgard Kingdom of the Burning Lands, Taxpayer No. 3-00102-5563-3, qualifies for exemption from state franchise tax and state sales tax. In the event that we have reason to believe that your corporation no longer qualifies for the exemptions, we will notify your registered agent that the exempt status is under review. Your franchise tax exemption as a 501(c)(3) organization is effective March 6, 1987.

Your corporation qualifies for sales tax exemption effective the date of this letter as a 501(c)(3) organization. You may now issue an exemption certificate in lieu of the sales tax on taxable items purchased if the items relate to the purpose of the exempt organization and are not used for the personal benefit of a private stockholder or individual. The certificate does not require a number to be valid and may be reproduced in any quantity.

If your organization changes its name or address, you are required to notify us.

If we can be of further assistance, please write to us or call toll free from anywhere in Texas at 1-800-252-5555. Our regular number is 512/463-4600.

Sincerely,

Harry F. Rogers  
Exempt Organizations

HFR:SM74/sj/3901