

The Back Mountain Regional Land Trust  
P. O. Box B  
Shavertown, PA 18708  
July 23, 1994

Internal Revenue Service  
EP/EO Division  
P. O. Box 17010  
Baltimore, MD 21203

Dear Sir:

Enclosed please find the following documents filed by the Back Mountain Regional Land Trust:

1. Form 1023, Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code;
2. Form 872-C, in duplicate, Consent Fixing Period of Limitation upon Assessment of Tax under Section 4940 of the Internal Revenue Code;
3. Form 8718, User Fee for Exempt Organization Determination Letter Request, together with a check in the amount of \$465.00 as payment of the user fee; and
4. Supporting documents for Form 1023:
  - a. Articles of Incorporation;
  - b. Bylaws;
  - c. Promotional brochure with schedule of membership dues; and
  - d. Form for Back Mountain Register of Significant Natural Areas.

We would appreciate your prompt attention to this request for determination.

Sincerely,



Thomas G. Winter, Ph.D.  
Treasurer

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

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 7 of the instructions.**

**Part I Identification of Applicant**

<b>1a</b> Full name of organization (as shown in organizing document) The Back Mountain Regional Land Trust		<b>2</b> Employer identification number (If none, see instructions.) 23 : 7755642
<b>1b</b> c/o Name (if applicable)	<b>3</b> Name and telephone number of person to be contacted if additional information is needed Thomas G. Winter, Ph.D. ( 717 ) 675-9265	
<b>1c</b> Address (number, street, and room or suite no.) 1204 Jackson Road		<b>4</b> Month the annual accounting period ends June
<b>1d</b> City or town, state, and ZIP code Shavertown, PA 18708		<b>5</b> Date incorporated or formed February 1, 1994
<b>6</b> Activity codes (See instructions.) 352      350      355		<b>7</b> Check here if applying under section: a <input type="checkbox"/> 501(e)    b <input type="checkbox"/> 501(f)    c <input type="checkbox"/> 501(k)
<b>8</b> 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.		
<b>9</b> Is the organization required to file Form 990 (or Form 990-EZ)? . . . . . <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach an explanation (see instructions). (Annual income less than \$25,000.)		
<b>10</b> 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.		

**11** Check the box for the type of organization. BE SURE TO ATTACH A CONFORMED COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING (See **Specific Instructions, Part I, Line 11.**) **Get Pub. 557, Tax-Exempt Status for Your Organization, 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)

Treasurer

(Title or authority of signer)

July 23, 1994  
(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.** Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

The Back Mountain Regional Land Trust (BMRLT) seeks to preserve woodlands, farmlands, and other undeveloped areas in and around the region of Luzerne County, Pennsylvania known as the Back Mountain, which comprises the nine municipalities of Dallas Borough, Dallas Township, Franklin Township, Harveys Lake Borough, Jackson Township, Kingston Township, Lake Township, Lehman Township, and Ross Township. To this end, (i) the BMRLT will accept donations of conservation easements on such property, or the property itself. It is expected that one or more parcels in the greater Back Mountain area will be preserved once 501(c)(3) status is attained; two parcels totaling about 150 acres are now under consideration by the Board of Directors. (ii) The BMRLT will raise funds through membership dues and other contributions. Since incorporating in Feb., 1994, the BMRLT has raised \$1,375 in membership dues from eight individuals living in the Back Mountain. [Prior to incorporation (and since August 1993), \$400 had been received from the Back Mountain Citizens Council (a 501(c)(3) organization) and \$635 from eight individuals, less expenses.] The goal is 50 members and \$5,000 within one year and more than \$5,000/year in following years. (iii) Educational seminars open to the public on land preservation are also being conducted, two in the past year; these seminars have been held at the Pennsylvania State University, Wilkes-Barre Campus in Lehman Township. (iv) To heighten public awareness of natural areas worthy of preservation, nature walks are also being conducted: In the past year, the BMRLT sponsored a hike along an abandoned trolley line in Harveys Lake Borough and a nature walk through a woodlands adjacent to a buffalo farm in Ross Township, led by a university naturalist. (v) We have also shown photographic exhibits at the annual Luzerne County Fall Fair, and expect to continue this and similar practices. (vi) The BMRLT encourages landowners of significant natural areas in the Back Mountain to register their property to recognize them for their interest in protecting the special qualities of their land and to encourage them to continue to protect it; registrants are asked to notify the BMRLT of any intent to sell their property. (See a copy of the attached registration form.)

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

Donated conservation easements on woodlands, donated conservation easements on farms, donated property (woodlands and farms), donated endowments to maintain conservation easements, membership dues, other cash contributions, and meeting space donated by a public university.

- 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.

Fundraising has been, and will continue to be, by direct, phone, and mail solicitation by the Board of Directors and other members. See also (1) above. A copy of a brochure for mail solicitation is attached. Funds are also solicited at the fall fair noted above. All solicitations are by volunteers.

**Part II Activities and Operational Information (Continued)****4 Give the following information about the organization's governing body:**

<b>a Names, addresses, and titles of officers, directors, trustees, etc.</b>	<b>b Annual compensation</b>
William Conyngham, President, R.D.#2, Box 301, Dallas, PA 18612	0
Douglas Ayers, M.D., Vice Pres., 198 Carverton Rd., Trucksville, PA	0
Robert Lewis, Secretary, 1204 Jackson Rd., Shavertown, PA 18708	0
Thomas Winter, Ph.D., Treas., 90 E. Franklin St., Shavertown, PA	0
Rick Allan, Board Member, 20 Goodleigh Road, Dallas, PA 18612	0
Alene Case, Board Member, 17 Division St., Trucksville, PA 18708	0
Lawrence Law, Board Member, P. O. Box 87, Sweet Valley, PA 18656	0
Maureen Lucchino, Board Member, R.D. 5, Box 312, Shavertown, PA	0
Paul Lumia, Board Member, 401 Shrine View, Dallas, PA 18612	0
<u>Samuel Rhodes, Board Member, R.R. 4, Box 244, Dallas, PA 18612</u>	0

- 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, Part II, Line 4d.**) ☐ 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.

The Back Mountain Regional Land Trust (BMRLT) is an outgrowth of the Back Mountain Citizens Council (BMCC), a 501(c)(3) organization. Five members (Conyngham, Lewis, Allan, Winter, and Law) are on both Boards. The BMRLT is seeking separate 501(c)(3) status in order to more effectively seek and manage conservation easements and donated land.

- 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.

(However, \$400 was received from the Back Mountain Citizens Council, noted above, in August, 1993, prior to incorporation of the Back Mountain Regional Land Trust.)

**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. The only requirement is payment of membership dues (\$25 to \$500).

A schedule is contained in the attached brochure.

- 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.

Members are attracted primarily by direct solicitation by the Board of Directors, as well as by mailing of the attached brochure.

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

Information and advice on how to preserve woodlands, farmlands, and other undeveloped land in the greater Back Mountain area.

- 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.

**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 7.

- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 8.

**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 instructions);
- ☐ 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, 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 section 4.01 of Rev. Proc. 92-85, 1992-42 I.R.B. 32, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 7.

If "No," answer question 4.

- 4 If you answer "No" to question 3, has the organization been contacted by the IRS regarding its failure to file Form 1023 within 27 months from the end of the month in which the organization was created or formed? ☐ Yes ☐ No

If "No," your organization qualifies for an extension of time to apply under the "reasonable action and good faith" requirements of section 5.01 of Rev. Proc. 92-85. Do not answer questions 5 through 7.

If "Yes," answer question 5.

- 5 If you answer "Yes" to question 4, does the organization wish to request relief from the 15-month filing requirement? ☐ Yes ☐ No

If "Yes," give the reasons for not filing this application prior to being contacted by the IRS. See Specific Instructions, Part III, Line 5, before completing this item. Do not answer questions 6 and 7.

If "No," answer question 6.

- 6 If you answer "No" to question 5, your organization's 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 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

- 7 If you answer "Yes" to the question on line 6 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)**8** Is the organization a private foundation?☐ **Yes** (Answer question on line 9.)☒ **No** (Answer question on line 10 and proceed as instructed.)**9** If you answer "Yes" to the question on line 8, does the organization claim to be a private operating foundation?☐ **Yes** (Complete Schedule E)☐ **No**

After answering the question on this line, go to Part IV.

**10** If you answer "No" to the question on line 8, 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:**

<b>a</b> <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)
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<b>b</b> <input type="checkbox"/>	As a school (MUST COMPLETE SCHEDULE B.)	Sections 509(a)(1) and 170(b)(1)(A)(ii)
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<b>c</b> <input type="checkbox"/>	As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (MUST COMPLETE SCHEDULE C.)	Sections 509(a)(1) and 170(b)(1)(A)(iii)
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<b>d</b> <input type="checkbox"/>	As a governmental unit described in section 170(c)(1).	Sections 509(a)(1) and 170(b)(1)(A)(v)
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<b>e</b> <input type="checkbox"/>	As being operated solely for the benefit of, or in connection with, one or more of the organizations described in <b>a</b> through <b>d</b> , <b>g</b> , <b>h</b> , or <b>i</b> (MUST COMPLETE SCHEDULE D.)	Section 509(a)(3)
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<b>f</b> <input type="checkbox"/>	As being organized and operated exclusively for testing for public safety.	Section 509(a)(4)
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<b>g</b> <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)
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<b>h</b> <input checked="" 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)
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<b>i</b> <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)
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<b>j</b> <input type="checkbox"/>	The organization is a publicly supported organization but is not sure whether it meets the public support test of block <b>h</b> or block <b>i</b> . 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)
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If you checked one of the boxes **a** through **f** in question 10, go to question  
15. If you checked box **g** in question 10, go to questions 12 and 13.  
If you checked box **h**, **i**, or **j**, go to question 11.

**Part III** Technical Requirements (Continued)

- 11 If you checked box **h**, **i**, or **j** on line 10, has the organization completed a tax year of at least 8 months?
- ☐ Yes—Indicate whether you are requesting:
- ☐ A definitive ruling (Answer questions on lines 12 through 15.)
- ☐ An advance ruling (Answer questions on lines 12 and 15 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 application.**
- 12 If the organization received any unusual grants during any of the tax years shown in Part IV-A, 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.
- 13 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) of Part IV-A \_\_\_\_\_
- 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 13a above.
- 14 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.**)
- 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.
- 15 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,"<br>complete<br>Schedule: |
|--|-----|----|------------------------------------|
| Is the organization a church? . . . . .  |     | x  | A                                  |
| 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 2/94 to 6/94	(b) 1994 (July to 6/95)	(c) 1995 (July to 6/96)	(d) 19.....	
<b>Revenue</b>	1 Gifts, grants, and contributions received (not including unusual grants—see instructions).					
	2 Membership fees received	1,375.00	5000.00	10000.00		16375.00
	3 Gross investment income (see instructions for definition)					
	4 Net income from organization's unrelated business activities not included on line 3					
	5 Tax revenues levied for and either paid to or spent on behalf of the organization					
	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)	417.00	1000.00	1000.00		2417.00
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule)	380.18				380.18
	8 Total (add lines 1 through 7)	2172.18	6000.00	11000.00		19172.18
	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					
	10 Total (add lines 8 and 9)	2172.18	6000.00	11000.00		19172.18
<b>Expenses</b>	11 Gain or loss from sale of capital assets (attach schedule)					
	12 Unusual grants (real estate)			50000.00		50000.00
	13 Total revenue (add lines 10 through 12)	2,172.18	6000.00	61000.00		69172.18
	14 Fundraising expenses			2000.00		
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule) (Land Trust Alliance)	150.00	150.00	150.00		
	16 Disbursements to or for benefit of members (attach schedule) (speakers, seminars)		1000.00	1000.00		
	17 Compensation of officers, directors, and trustees (attach schedule)					
	18 Other salaries and wages					
	19 Interest (Bank charges)	75.00	180.00	0		
	20 Occupancy (rent, utilities, etc.)	386.50	433.00	500.00		
	21 Depreciation and depletion					
	22 Other (attach schedule) (legal ads)	145.05				
	23 Total expenses (add lines 14 through 22)	756.55	1763.00	3650.00		
	24 Excess of revenue over expenses (line 13 minus line 23)	1415.63	4237.00	57350.00		

**Part IV** Financial Data (Continued)**B. Balance Sheet (at the end of the period shown)**Current tax year ending  
Date 6/30/94..**Assets**

<b>1</b>	Cash . . . . .	<b>1</b>	998.63
<b>2</b>	Accounts receivable, net . . . . .	<b>2</b>	
<b>3</b>	Inventories . . . . .	<b>3</b>	
<b>4</b>	Bonds and notes receivable (attach schedule) . . . . .	<b>4</b>	
<b>5</b>	Corporate stocks (attach schedule) . . . . .	<b>5</b>	
<b>6</b>	Mortgage loans (attach schedule) . . . . .	<b>6</b>	
<b>7</b>	Other investments (attach schedule) . . . . .	<b>7</b>	
<b>8</b>	Depreciable and depletable assets (attach schedule) . . . . .	<b>8</b>	
<b>9</b>	Land . . . . .	<b>9</b>	
<b>10</b>	Other assets (attach schedule) . . . . .	<b>10</b>	
<b>11</b>	<b>Total assets</b> (add lines 1 through 10) . . . . .	<b>11</b>	998.63

**Liabilities**

<b>12</b>	Accounts payable . . . . .	<b>12</b>	
<b>13</b>	Contributions, gifts, grants, etc., payable . . . . .	<b>13</b>	
<b>14</b>	Mortgages and notes payable (attach schedule) . . . . .	<b>14</b>	
<b>15</b>	Other liabilities (attach schedule) . . . . .	<b>15</b>	
<b>16</b>	<b>Total liabilities</b> (add lines 12 through 15) . . . . .	<b>16</b>	

**Fund Balances or Net Assets**

<b>17</b>	Total fund balances or net assets . . . . .	<b>17</b>	998.63
<b>18</b>	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) . . . . .	<b>18</b>	998.63

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 . . . . . ☐

Form 1023, Part IV, line 7 (p. 8):

Attached schedule: \$380.18 is the initial cash balance at incorporation on 2/1/94, following activities since 8/11/93. Income and expenses from 8/11/93 to 2/1/94 are as follows:

Income: membership dues (from 8 individuals) .....	\$635.00
other cash contributions .....	21.27
donation from Back Mountain Citizens .....	400.00
<u>Council (parent 501(c)(3) organization)</u>	
	<u>\$1056.27</u>

Expenses: state incorporation fee .....	100.00
county fair exhibit .....	285.82
land-conservation speaker .....	175.00
<u>postal and bank charges .....</u>	<u>115.27</u>
	\$676.09

difference (initial balance on 2/1/94)... \$380.18

Form **872-C**

(Rev. July 1993)

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 instructions on reverse side.)

OMB No. 1545-0056

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,

The Back Mountain Regional Land Trust  
(Exact legal name of organization as shown in organizing document)

1204 Jackson Road, Shavertown, PA 18708  
(Number, street, city or town, state, and ZIP code)

and the  
District Director of  
Internal Revenue, or  
Assistant  
Commissioner  
(Employee Plans and  
Exempt Organizations)

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, 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, 1994  
(Month, day, and year)

Name of organization (as shown in organizing document)	Date
<u>The Back Mountain Regional Land Trust</u>	<u>July 23, 1994</u>
Officer or trustee having authority to sign	
Signature ► <u>Thomas L. Winter</u>	Title ► <u>Treasurer</u>
<b>For IRS use only</b>	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ►

**User Fee for Exempt Organization  
Determination Letter Request**  
▶ **Attach this form to determination letter application.**  
(Form 8718 is NOT a determination letter application.)

For IRS Use Only  
Control number \_\_\_\_\_  
Amount paid \_\_\_\_\_  
User fee screener \_\_\_\_\_

1 Name of organization

The Back Mountain Regional Land Trust

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

2 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 2a, 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

\$ 465

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 2 above. For more information, see Rev. Proc. 94-8, 1994-1 I.R.B. 176.

Check the box on line 2 for the type of application you are submitting. If you check box 2a, you must complete and sign the certification statement that appears under line 2a.

Attach to Form 8718 a check or money order payable to the Internal Revenue Service 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.

To avoid delays, send the determination letter application and

Form 8718 to the applicable IRS address shown below. Use the address below even if a different address appears in another form or publication.

If the organization is in

Send fee and request for determination letter to

Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont

Internal Revenue Service  
EP/EO Division  
P. O. Box 1680, GPO  
Brooklyn, NY 11202

Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, any U.S. possession or foreign country

Internal Revenue Service  
EP/EO Division  
P. O. Box 17010  
Baltimore, MD 21203

Indiana, Kentucky, Michigan, Ohio, West Virginia

Internal Revenue Service  
EP/EO Division  
P. O. Box 3159  
Cincinnati, OH 45201

Arizona, Colorado, Kansas, Oklahoma, New Mexico, Texas, Utah, Wyoming

Internal Revenue Service  
EP/EO Division  
Mail Code 4950 DAL  
1100 Commerce Street  
Dallas, TX 75242

Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee

Internal Revenue Service  
EP/EO Division  
P.O. Box 941  
Atlanta, GA 30370

Alaska, California, Hawaii, Idaho, Nevada, Oregon, Washington

Internal Revenue Service  
EO Application  
EP/EO Division  
McCaslin Industrial Park  
2 Cupania Circle  
Monterey Park, CA  
91754-7406

Illinois, Iowa, Minnesota, Missouri, Montana, Nebraska, North Dakota, South Dakota, Wisconsin

Internal Revenue Service  
EP/EO Division  
230 S. Dearborn  
DPN 20-5  
Chicago, IL 60604

**BACK MOUNTAIN REGIONAL  
LAND TRUST**  
P.O. BOX B  
SHAVERTOWN, PA 18708

1013

60-54/313

PAY TO THE ORDER OF Internal Revenue Service

\$ 465.00

Four hundred sixty-five and 00/100

DOLLARS



**FIRST  
FIDELITY®**

First Fidelity Bank, N.A., Pennsylvania  
Shavertown Office  
169 North Memorial Highway  
Shavertown, PA 18708

103

MEMO

*Thomas Winter*

MP

10313005461 3015021789 1013