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Form **1023**  
(Rev. September 1990)  
Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0056  
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.

#### Part I Identification of Applicant

1a Full name of organization (as shown in organizing document)  The Upper Rio FM Society, Inc.		2 Employer identification number (If none, see instructions.)  85 0320040	
1b c/o Name (if applicable)  Leslie M. Rivlin		3 Name and telephone number of person to be contacted if additional information is needed  Leslie M. Rivlin (505) 296-2888	
1c Address (number, street, and room or suite no.)  3004 Matador Drive, N.E.		4 Month the annual accounting period ends  December	
1d City or town, state, and ZIP code  Albuquerque, NM 87111		7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)	
5 Date incorporated or formed 4-11-84	6 Activity codes (See instructions.) 158 281 12	8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

10 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

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

If you are 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 *Leslie M. Rivlin* (Signature)      TREASURER (Title or authority of signer)      2-14-92 (Date)

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Complete the Procedural Checklist (page 7 of the instructions) prior to filing.

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**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 your 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.
1. Furnish radio communications for search and rescue operations since 1984 by members in support and coordination with the New Mexico State Police.
  2. Train and teach individuals preparing for Amateur Radio License examinations as per Federal Communications Commission rules since 1984 by members.
  3. Furnish radio communications for all licensed amateur radio operators since 1984.
  4. Build, purchase, install and maintain several VHF and UHF repeaters and towers with antennas for radio communications throughout the State of New Mexico primarily for search and rescue operations since 1984 by technical committee consisting of members.

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

1. Membership Dues.
2. Interest Income.
3. Donations.

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.

NONE

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.	b Annual Compensation
Joe T. Knight, 10408 Snowheights NE, Albuquerque, NM 87112, Pres.	&Dir. None
Gary Bonebrake, 974 Arkansas St., Rio Rancho, NM 87124 V. Pres.	& Dir. None
Leslie M. Rivlin, 3004 Matador Dr., NE, Albuquerque, NM 87111	Treas.&Dir. None
William Douglas, P.O. Box 14429, Albuquerque, NM 87191	Sec'y.& Dir. None
Keith Baltz, 3548 Vista Grande NE, Albuquerque, NM 87120	Dir. None
David Luz, 1912 Quail Run Dr., NE, Albuquerque, NM 87122	Dir. None
Matthew Maio, 5801 Eubank NE, #175, Albuquerque, NM 87111	Dir. None
Kenneth King, 708 Liko, Grants, NM 87020	Dir. None
Floyd Elder, 2833 Quincy NE, Albuquerque, NM 87110	Dir. None
Don Ditmore, 1419 Conchas NE, Albuquerque, NM 87112	Dir. 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 the specific instructions for 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.

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 501(c)(3) organizations): (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.

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**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."

ALL REPEATERS, RADIOS, ANTENNAS & TOWERS

9a 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.

10 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.  
Must have a valid Amateur Radio License issued by FCC  
Dues: Full \$30.00; Family \$1.00; Associate \$10.00

b Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.  
Contacting newly licensed amateur radio operators by phone.

c What benefits do (or will) your members receive in exchange for their payment of dues?  
Use of repeaters and phone patch when not in emergency use.

11a 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 your 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.  
Use of phone patch normally restricted to members except for emergency three digit autodial numbers such as 911, etc., which are available to all licensed amateur radio operators.

12 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 which it devotes or plans to devote to this activity.

13 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 you were created or formed?  Yes  No  
If you answer "Yes," do not answer questions 2 through 6.

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, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;

(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 you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement?  Yes  No

4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. (See the Instructions before completing this item.)

5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, your 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 your 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 you were 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 you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here  and attach a completed page 1 of Form 1024 to this application.

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**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, do you claim to be a private operating foundation?

- Yes (Complete Schedule E)  
 No

After answering this question, go to Part IV.

9 If you answer "No" to question 7, indicate the public charity classification you are 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<br>(CHURCHES MUST COMPLETE SCHEDULE A).                                                                                                                                                                                       | Sections 509(a)(1)<br>and 170(b)(1)(A)(i)                             |
| (b) <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B).                                                                                                                                                                                                                                              | Sections 509(a)(1)<br>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 (MUST COMPLETE SCHEDULE C).                                                                                                                 | Sections 509(a)(1)<br>and 170(b)(1)(A)(iii)                           |
| (d) <input type="checkbox"/> As a governmental unit described in section 170(c)(1).                                                                                                                                                                                                                               | Sections 509(a)(1)<br>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)<br>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)<br>and 170(b)(1)(A)(vi)                            |
| (i) <input checked="" 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 type="checkbox"/> We are a publicly supported organization but are not sure whether we meet the public support test of block (h) or block (i). We would like the Internal Revenue Service to decide the proper classification.                                                                         | Sections 509(a)(1)<br>and 170(b)(1)(A)(vi)<br>or<br>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), go to question 10.

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**Part III** Technical Requirements (Continued)

- 10 If you checked box (h), (i), or (j) in question 9, have you 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 2 Forms 872-C completed and signed.)  
 No—You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.
- 11 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.

- 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) 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 you 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."  
 NONE  
 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	A
Is the organization, or any part of it, a hospital or medical research organization? . . . . .		X	B
Is the organization a section 509(a)(3) supporting organization? . . . . .		X	C
Is the organization an operating foundation? . . . . .		X	D
Is the organization, or any part of it, a home for the aged or handicapped? . . . . .		X	E
Is the organization, or any part of it, a child care organization? . . . . .		X	F
Does the organization provide or administer any scholarship benefits, student aid, etc. . . . .		X	G
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . . .		X	H
		X	I

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**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 1/1/92 to 1/31/92	(b) 19 91	(c) 19 90	(d) 19 89	
<b>Revenue</b>					
1 Gifts, grants, and contributions received (not including unusual grants—see instructions)		28.25	61.00	40.00	129.25
2 Membership fees received	1725.50	8275.33	8401.50	7093.00	25,495.33
3 Gross investment income (see instructions for definition)	24.67	291.91	390.76	240.56	947.90
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)					
7 Other income (not including gain or loss from sale of capital assets) (attach schedule)					
8 Total (add lines 1 through 7)	1750.17	8595.49	8853.26	7373.56	26,572.40
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)					
11 Gain or loss from sale of capital assets (attach schedule)					
12 Unusual grants					
13 Total revenue (add lines 10 through 12)	1750.17	8595.49	8853.26	7373.56	26,572.40
<b>Expenses</b>					
14 Fundraising expenses					
15 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
16 Disbursements to or for benefit of members (attach schedule)	1842.69	14496.85	4742.85	3874.16	
17 Compensation of officers, directors, and trustees (attach schedule)					
18 Other salaries and wages					
19 Interest					
20 Occupancy (rent, utilities, etc.)					
21 Depreciation and depletion					
22 Other (attach schedule)					
23 Total expenses (add lines 14 through 22)	1842.69	14496.85	4742.85	3874.16	
24 Excess of revenue over expenses (line 13 minus line 23)	( 92.52)	(5901.36)	4100.41	3499.40	

RECEIVED  
FEB 26 1992  
SPF  
SUNSHINE CENTER, INC.

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**Part IV** Financial Data (Continued)

**B.—Balance Sheet (at the end of the period shown)**

		Current tax year
		Date 12-31-91
<b>Assets</b>		
1	Cash	7,249.42
2	Accounts receivable, net	
3	Inventories	
4	Bonds and notes receivable (attach schedule)	
5	Corporate stocks (attach schedule)	
6	Mortgage loans (attach schedule)	
7	Other investments (attach schedule)	
8	Depreciable and depletable assets (attach schedule)	
9	Land	1,000.00
10	Other assets (attach schedule) <i>Repeaters, Towers, Antennas</i>	20,000.00
11	<b>Total assets (add lines 1 through 10)</b>	<b>28,249.42</b>
<b>Liabilities</b>		
12	Accounts payable	
13	Contributions, gifts, grants, etc., payable	
14	Mortgages and notes payable (attach schedule)	
15	Other liabilities (attach schedule)	
16	<b>Total liabilities (add lines 12 through 15)</b>	<b>None</b>
<b>Fund Balances or Net Assets</b>		
17	<b>Total fund balances or net assets</b>	<b>28,249.42</b>
18	<b>Total liabilities and fund balances or net assets (add line 16 and line 17)</b>	<b>28,249.42</b>
If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation		<input type="checkbox"/>



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