

Application for Recognition of Exemption Under Section 501(a)

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 the organization.
Complete the Procedural Checklist on page 6 of the instructions.

Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.)
 Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a Section 501(c)(2) - Title holding corporations (Schedule A, page 7)
- b Section 501(c)(4) - Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c Section 501(c)(5) - Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d Section 501(c)(6) - Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e Section 501(c)(7) - Social clubs (Schedule D, page 11)
- f Section 501(c)(8) - Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g Section 501(c)(9) - Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h Section 501(c)(10) - Domestic fraternal societies, orders, etc., not providing life, sick, accident or other benefits (Schedule E, page 13)
- i Section 501(c)(12) - Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j Section 501(c)(13) - Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k Section 501(c)(15) - Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l Section 501(c)(17) - Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m Section 501(c)(19) - A post organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n Section 501(c)(25) - Title holding corporations or trusts (Schedule A, page 7)

1a Full name of organization (as shown in organizing document) ANY HIGH SCHOOL HOCKEY CLUB	2 Employer identification number (EIN) (if none, see Specific Instructions on page 2) (YOUR EIN #)
1b c/o Name (if applicable) 1c Address (number and street) Room/Suite 1234 SLAPSHOT DR	3 Name and telephone number of person to be contacted if additional information is needed MANAGER OR TREASURER INFO ()
1d City, town or post office, state, and ZIP + 4 If you have a foreign address, see Specific Instructions for Part I, page 2 DENVER, CO 80201	
1e Web site address YOUR WEBSITE (IF ANY)	4 Month the annual accounting period ends AUGUST (SAME AS HPHL)
5 Date incorporated or formed ENTER INCORP DATE	

6 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. Yes No

7 Has the organization filed Federal income tax returns or exempt organization information returns? Yes No
 If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

8 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING

- a Corporation - Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach 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 that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this 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.

SIGN HERE ----- TEAM MANAGER OR TREASURER NAME -----

(Signature) (Type or print name and title or authority of signer) (Date)

For Paperwork Reduction Act Notice, see page 5 of the instructions.

Part II. Activities and Operational Information (Must be completed by all applicants)

- 1 Provide a detailed narrative description of all the activities of the organization - past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted

HIGH SCHOOL ICE HOCKEY CLUB THAT PARTICIPATES IN HIGH PLAINS HOCKEY LEAGUE (COLORADO) EACH YEAR FROM FEBRUARY THROUGH MAY. THE PURPOSE IS TO PROVIDE HIGH SCHOOL AGED ICE HOCKEY PLAYERS AN OPPORTUNITY TO PLAY ICE HOCKEY (CLUB SPORT) FOR THEIR RESPECTIVE HIGH SCHOOLS. THE CLUB PLAYS TEAMS FROM ACROSS COLORADO. THE PLAYERS PAY FEES TO THE CLUB TO PAY FOR ICE TIME FOR PRACTICES AND GAMES, REFEREES, UNIFORMS AND LEAGUE ADMINISTRATIVE FEES.

- 2 List the organization's present and future sources of financial support, beginning with the largest source first

- 1) PRIMARY SOURCE OF SUPPORT ARE FEES PAID BY PLAYERS (AND PARENTS) TO COVER THE COSTS OF CHARGES BY HIGH PLAINS HOCKEY LEAGUE (ICE TIME, REFEREES AND ADMINISTRATION)
- 2) SPONSORSHIPS BY INDIVIDUALS AND BUSINESSES TO ASSIST THE PLAYERS WITH LEAGUE FEES AND OTHER ADDITIONAL COSTS TO PARTICIPATE IN HOCKEY PRACTICES AND GAMES. SPONSORS RECEIVE RECOGNITION IN NAME ONLY FOR THEIR SPONSORSHIP. NO SUBSTANTIAL RETURN BENEFIT IS RECEIVED BY THE SPONSORS.

Part II. Activities and Operational Information (continued)

3 Give the following information about the organization's governing body:

a Names, addresses and titles of officers, directors, trustees, etc.	b Annual compensation
LIST TEAM MANAGERS, TREASURER AND OTHER BOARD MEMBERS (IF ANY)	\$0

4 If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.
N/A

5 If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees)
HIGH PLAINS HOCKEY LEAGUE - THE ICE HOCKEY LEAGUE IN WHICH THE CLUB PARTICIPATES.

6 If the organization has capital stock issued and outstanding, state: (1) class or classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.
N/A

7 State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.
HIGH SCHOOL AGED STUDENTS (MALE AND FEMALE) ENROLLED IN (SIAIE THE SPECIFIC HIGH SCHOOL OR MULTIPLE SCHOOLS THAT MAKE UP YOUR CLUB) THAT PLAY OR WISH TO PLAY ICE HOCKEY.

8 Explain how your organization's assets will be distributed on dissolution.
ALL REMAINING FUNDS WILL BE CONTRIBUURED IO ANOIHET NOI FOR PROFIT ORGANIZAIIION.

Part II. Activities and Operational Information (continued)

9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? ... [] Yes [X] No
If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.

10 Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? ... [X] Yes [] No
If "Yes," state in detail the amount received and the character of the services performed or to be performed:
THE FEES RECEIVED FROM PLAYERS ARE REMITTED TO HIGH PLAINS HOCKEY LEAGUE FOR ANNUAL FEES FOR PARTICIPAION IN THE LEAGUE (FIXED FEES ARE BILLED TO EACH CLUB BY THE LEAGUE DEPENDING UPON WHEIHER PARTICIPAION IS VARSIIY, JUNIOR VARSIIY OR GIRLS VARSITY) AND ANY SURPLUS WILL BE USED FOR INCIDENTAL COSTS OF THE IEAM (PUCKS, PROGRAMS, UNIFORMS, WARM-UPS, EIC.)

11 Has the organization made or does it plan to make any payments to members or shareholders for services performed or to be performed? ... [] Yes [X] No
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been or will be made

12 Does the organization have any arrangement to provide insurance for members, their dependents or others (including provisions for the payment of sick or death benefits, pensions or annuities)? ... [] Yes [X] No
If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued

13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc? ... [] Yes [X] No
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.

14 Does the organization now lease or does it plan to lease any property? ... [] Yes [X] No
If "Yes " explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)

15 Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in a political organization? ... [] Yes [X] No
If "Yes," explain in detail and list the amounts spent or to be spent in each case

16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? ... [X] Yes [] No
If "Yes," attach a recent copy of each.
ANNUAL TEAM ROSTERS/PROGRAMS

Part III. Financial Data (Must be completed by all applicants)

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

COMPLETE WITH CLUB'S FINANCIAL

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for 2 Next Years			INFORM ..
	From _____ To _____	(b)	(c)	(d)	(e) Total
1 Gross dues and assessments of members PLAYER FEES					
2 Gross contributions, gifts, etc. SPONSORS					
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule)					
6 Investment income (see page 3 of the instructions)					
7 Other revenue (attach schedule)					
8 Total revenue (add lines 1 through 7)					
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes HPHL FEE					
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages					
15 Interest					
16 Occupancy					
17 Depreciation and depletion					
18 Other expenses (attach schedule) ALL OTHER EXP					
19 Total expenses (add lines 9 through 18)					
20 Excess of revenue over expenses (line 8 minus line 19)					

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

	Current Tax Year as of
Assets	
1 Cash	1
2 Accounts receivable, net	2
3 Inventories	3
4 Bonds and notes receivable (attach schedule)	4
5 Corporate stocks (attach schedule)	5
6 Mortgage loans (attach schedule)	6
7 Other investments (attach schedule)	7
8 Depreciable and depletable assets (attach schedule)	8
9 Land	9
10 Other assets (attach schedule)	10
11 Total assets	11
Liabilities	
12 Accounts payable	12
13 Contributions, gifts, grants, etc., payable	13
14 Mortgages and notes payable (attach schedule)	14
15 Other liabilities (attach schedule)	15
16 Total liabilities	16
Fund Balances or Net Assets	
17 Total fund balances or net assets	17
18 Total liabilities and fund balances or net assets (add line 16 and line 17)	18

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.

Part IV Notice Requirements (Sections 501(c)(9) and 501(c)(17) Organizations Only)

N/A

1 Section 501(c)(9) and 501(c)(17) organizations:

Are you filing Form 1024 within 15 months from the end of the month in which the organization was created or formed as required by section 505(c)? Yes No

If "Yes," skip the rest of this Part

If "No," answer question 2.

2 If you answer "No" to question 1, are you filing Form 1024 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "Yes," your organization qualifies under Regulation section 301.9100-2 for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 3 and 4.

If "No," answer question 3.

3 If you answer "No" to question 2, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3? Yes No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 2. See Specific Instructions, Part IV, Line 3, page 4, before completing this item. Do not answer question 4.

If "No," answer question 4.

4 If you answer "No" to question 3, your organization's qualification as a section 501(c)(9) or 501(c)(17) organization can be recognized only from the date this application is filed. Therefore, does the organization want us to consider its application as a request for recognition of exemption as a section 501(c)(9) or 501(c)(17) organization from the date the application is received and not retroactively to the date the organization was created or formed? Yes No

Schedule D Organizations described in section 501(c)(7) (Social clubs)

1 Has the organization entered or does it plan to enter into any contract or agreement for the management or operation of its property and/or activities, such as restaurants, pro shops, lodges, etc? Yes No

If "Yes," attach a copy of the contract or agreement. If one has not yet been drawn up, please explain the organization's plans

2 Does the organization seek or plan to seek public patronage of its facilities or activities by advertisement or otherwise? Yes No

If "Yes," attach sample copies of the advertisements or other requests

If the organization plans to seek public patronage, please explain the plans.

THE ORGANIZATION RECEIVES SPONSORSHIP PAYMENTS FROM INDIVIDUALS AND BUSINESSES TO SUPPORT THE HOCKEY TEAM'S ACTIVITIES AND IN RETURN THE ORGANIZATION ACKNOWLEDGES THE SPONSOR'S NAME, LOGO, ADDRESS AND CONTACT INFORMATION BUT RECEIVES NO SUBSTANTIAL RETURN BENEFIT.

3a Are nonmembers, other than guests of members, permitted or will they be permitted to use the club facilities or participate in or attend any functions or activities conducted by the organization? Yes No

If "Yes," describe the functions or activities in which there has been or will be nonmember participation or admittance

(Submit a copy of the house rules, if any.)

NONMEMBERS CAN COME TO THE GAMES AS SPECTATORS. STUDENTS PAY \$1 AND ADULTS \$2 ADMISSION. ONE HALF OF THE ADMISSION FEES ARE FORWARDED TO THE LEAGUE TO SUPPORT SCHOLARSHIPS FOR PLAYERS WITH FINANCIAL NEEDS AND THE CLUB RETAINS THE OTHER HALF FOR INCIDENTAL EXPENSES.

b State the amount of nonmember income included in Part III of the application, lines 3 and 4, column (a)	350.00
c Enter the percent of gross receipts from nonmembers for the use of club facilities	0 %
d Enter the percent of gross receipts received from investment income and nonmember use of the club's facilities	0 %

4a Does the organization's charter, bylaws, other governing instrument, or any written policy statement of the organization contain any provision that provides for discrimination against any person on the basis of race, color, or religion? Yes No

b If "Yes," state whether or not its provision will be kept.

c If the organization has such a provision that will be repealed, deleted, or otherwise stricken from its requirements, state when this will be done. N/A

d If the organization formerly had such a requirement and it no longer applies, give the date it ceased to apply. N/A

e If the organization restricts its membership to members of a particular religion, check here and attach the explanation specified in the instructions

See reverse side for instructions

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

OMB No. 1545-1798
 For IRS Use Only
 Control number _____
 Amount paid _____
 User fee screener _____

1 Name of organization ANY HIGH SCHOOL HOCKEY CLUB (YOUR TEAM'S NAME)	2 Employer Identification Number YOUR EIN
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Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

3 Type of request CHECK THIS BOX FOR GIRLS'S TEAMS 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 ▶ \$400

Note: If you checked box 3a, you must complete the *Certification* below.

Certification

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

b Initial request for a determination letter for: CHECK THIS BOX FOR ALL BOY'S VARSITY TEAMS

- 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 . . . ▶ \$850

c Group exemption letters ▶ \$3,000

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2006-8, 2006-1, I.R.B. 245, or latest annual update.

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

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

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

Where To File

Send the determination letter application and Form 8718 to:

JSA
 9W9980 2 000

Internal Revenue Service
 P.O. Box 12192
 Covington, KY 41012-0192

Who Should File

Organizations applying for federal income tax exemption, other than Form 1023 filers. Organizations submitting Form 1023 should refer to the instructions in that application package.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating

to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File* above.

