



U. S. TREASURY DEPARTMENT
WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS ONLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

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KWJ

NOV 30 1953

86-6053274

The Arizona Daily Star Sportsmen's
Fund, Inc.
c/o The Arizona Daily Star
Tucson, Arizona

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code as it is shown that you are organized and operated exclusively for charitable purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Code.

Bequests, legacies, devises or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code.

It will not be necessary for you to file the annual return of information, Form 990A, generally required of organizations exempt under section 101(6) of the Internal Revenue Code, as you come within the specific exceptions contained in section 54(f) of the Code.

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The Arizona Daily Star Sportamen's
Fund, Inc.

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 1426(1) of the Code, no liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of the provisions of section 1607(c)(8) of such Act.

The Director of Internal Revenue for your district is being advised of this action.

Our letter to you dated October 5, 1953, in which you were advised that inasmuch as you had failed to establish that you are entitled to an exempt status you should file income tax returns, is hereby revoked.

Very truly yours,

Norman A. Sugarman

Assistant Commissioner

By

R. C. Dunlop
Chief, ~~State~~ Exempt Organization Branch
Special Technical Services Division

44030

ARIZONA CORPORATION COMMISSION
INCORPORATING DIVISION
FILED
NOV 10 1952

103-102
John Larkin & Associates
103-102
Paul G. [unclear]

1 ARTICLES OF INCORPORATION

2 OF

3 THE ARIZONA DAILY STAR SPORTSMEN'S FUND, INC.

4 KNOW ALL MEN BY THESE PRESENTS:

5 That we, the undersigned, having associated ourselves
6 together for the purpose of forming a corporation under and by
7 virtue of the laws of the State of Arizona, do hereby adopt the
8 following Articles of Incorporation.

9 ARTICLE I.

10 The name of the corporation shall be:

11 THE ARIZONA DAILY STAR SPORTSMEN'S FUND, INC.

12 It shall be a non-profit corporation, and its principal
13 place of business shall be Tucson, Pima County, Arizona, but other
14 offices may be established and maintained within or outside of the
15 State of Arizona at such places as the Board of Directors may
16 designate.

17 ARTICLE II.

18 The names, residences and addresses of the incorporators
19 are: Abe Chanin, 2812 E. 1st Street, Tucson, Arizona; Ricki
20 Rarick, 9001 Catalina Highway, Tucson, Arizona; Thomas T. Clark, Jr.,
21 540 Calle Clara Vista, Tucson, Arizona; M. M. Garrett, 2160
22 East 9th Street, Tucson, Arizona; Victor C. Thornton, 2233 North
23 1st Ave., Tucson, Arizona; Thomas Ellinwood, 2335 East Elm Street,
24 Tucson, Arizona; Geo. W. Chambers, 1730 East Greelee, Tucson,
25 Arizona, and William R. Mathews, Jr., 725 N. Norris, Tucson, Ariz.

26 ARTICLE III.

27 This corporation is formed to encourage and promote
28 the general welfare of the community by assisting under-privileg-
29 ed youth, combating and curbing juvenile delinquency, and encourag-
30 ing and promoting benevolent and worthy projects to raise the
31 social conditions of the juvenile population of Tucson and
32 surrounding area.

1 To sponsor and promote sports and other
2 recreational and amusement events for the purposes of raising
3 funds to be used in the improvement and social and moral develop-
4 ment of young people.

5 To buy, sell, deal in, manage, operate,
6 use, lease, let, mortgage or otherwise dispose of real or
7 personal property, and to receive donations and gifts of real
8 and personal property, subject only to those limitations provided
9 for in Section 53-409, Arizona Code Annotated, 1939. To
10 establish, operate, manage, and own, subject to the aforementioned
11 limitations, youth centers, recreational halls, camps and
12 social centers. To investigate, conduct surveys and otherwise
13 determine the need and demands for the objectives above mentioned.

14 To exercise all the powers now or hereafter
15 conferred upon non-profit corporations.

16 ARTICLE IV.

17 The corporation shall be nonstock and no
18 dividends or pecuniary profits shall be declared to the members
19 thereof. The members of this corporation shall consist of the
20 persons herein named as incorporators and directors and such
21 other persons as from time to time hereafter may become members
22 in the manner prescribed by the By-Laws.

23 ARTICLE V.

24 The time of the commencement of this corporation
25 shall be the day these articles are filed and a certified copy
26 of the same recorded in accordance with law, and a certificate of
27 incorporation delivered by the Corporation Commission, and the
28 termination thereof shall be twenty-five (25) years thereafter,
29 with the privilege of renewal as provided by law.

30 ARTICLE VI.

31 The affairs of this corporation shall be
32 conducted by a Board of Directors of not less than 3 nor more
than 25 persons, the exact number to be determined from time
to time by majority vote of those present at any annual meeting.

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2 The incorporators herein were duly elected at a meeting held at
3 the City of Tucson, Pima County, Arizona on the 15th day of
4 September, 1952, which said election resulted in the election
5 of the persons named herein as incorporators to serve as directors
6 as aforesaid. They, having been directed to form a corporation,
7 shall serve as directors of this corporation, until the first
8 annual meeting of the corporation and until their successors are
9 elected and qualified. The annual meetings of the corporation
10 shall be held at such places and hours as prescribed by the By-Laws
11 of the corporation on the 4th Wednesday of November of each year,
12 except when the day shall be a holiday, in which case the meeting
13 shall be held on the next succeeding day. The directors shall be
14 elected at each annual meeting.

15 ARTICLE VII.

16 The officers of this organization shall be
17 a president, a vice-president, secretary and treasurer, and such other
18 officers as the Board of Directors may authorize from time to
19 time, who shall be elected by the Board of Directors immediately
20 following the annual meeting of the corporation. The first officers
21 of the corporation, who shall serve until the first annual meeting
22 of the corporation and until their successors are elected and
23 qualified shall be elected by the first Board of Directors as soon
24 after organization as is convenient.

25 ARTICLE VIII.

26 The highest amount of indebtedness or
27 liability, direct or contingent, to which the corporation is at
28 any time to subject itself is the maximum amount permitted by
29 law.

30 ARTICLE IX.

31 The private property of the members, directors
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