

Internal Revenue Service

Department of the Treasury

District  
Director

INTERNAL REVENUE SERVICE  
P. O. BOX 1680, GPO  
BROOKLYN, N. Y. 11202

Date: FEB 01 1985

Eastern Ski Reps. Association, Inc.  
4154 West Lake Road  
Caranclaigau, NY 14424

Employer Identification Number:  
14-6083899  
Internal Revenue Code  
Section 501(c)(6)  
Business League  
Accounting Period Ending:  
August 31st  
Form 990 Required:  Yes  No  
Person to Contact:  
Mr. J. Cruz  
Contact Telephone Number:  
(617) 223-4241

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 the provisions of the Internal Revenue Code section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment or other Federal taxes, please address them to this office.

If your purposes, character, or method of operation change, please let us know so we can consider the effect of this change on your exempt status. Also, you should inform us of all changes in your name or address.

The line checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If the Yes line is checked, you are only required to file Form 990 if your gross receipts each year are normally more than \$10,000\*, or \$25,000 for years ended on or after December 31, 1982. 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 provides for 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. This penalty may also be charged if a return is not complete. So, please make sure your return is complete before you file it.

Letter 948(DO)(5-79)

THIRTEENTH: Upon the liquidation or dissolution of the corporation, after payment of all debts and liabilities of the corporation, all of the assets of the corporation remaining shall be disposed of to one or more organizations exempt from federal income tax under Section 501(c) of the Internal Revenue Code of 1954 as the same now exists, or as it may be hereafter amended from time to time.

FOURTEENTH: This certificate is for the incorporation of Eastern Ski Reps Association, a presently-existing unincorporated association. An affidavit of the subscribers of this certificate stating that they constitute a majority of the members of a committee duly authorized to incorporate said association is annexed hereto.

IN WITNESS WHEREOF, the undersigned, being at least nineteen years of age, have made and subscribed this Certificate this 15th day of June, 1979.

s/ John A. Wheeler Jr.

John A. Wheeler, Jr.  
4154 West Lake Road  
Canandaigua, New York 14484

s/ Alfred Weber

Alfred Weber  
59 The Common  
Williamsville, New York 14221

s/ Donald A. Sherris

Donald A. Sherris  
40 Meadowbrook Drive  
Williamsville, New York 14221