

**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	OMB No. 1545-1798
	Control number _____
	Amount paid _____
	User fee screener _____

1 Name of organization ASSOCIATION OF CALIFORNIA AIRPORTS	2 Employer Identification Number 68 : 0444614
---	---

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

3 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 ▶ **\$300**
- 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:
- 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 . ▶ **\$750**
- c Group exemption letters ▶ **\$900**

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:

Internal Revenue Service
 P.O. Box 192
 Covington, KY 41012-0192

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-6406, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File* above.

Attach Check or Money Order Here

Application for Recognition of Exemption Under Section 501(a)

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 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) ASSOCIATION OF CALIFORNIA AIRPORTS	2 Employer identification number (EIN) (if none, see Specific Instructions on page 2) 68 : 0444614			
1b c/o Name (if applicable)	3 Name and telephone number of person to be contacted if additional information is needed Mary A. Hansen (530) 741-6463			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1c Address (number and street) P. O. Box 629</td> <td style="width: 50%;">Room/Suite</td> </tr> </table>		1c Address (number and street) P. O. Box 629	Room/Suite	
1c Address (number and street) P. O. Box 629		Room/Suite		
1d City, town or post office, state, and ZIP + 4 If you have a foreign address, see Specific Instructions for Part I, page 2. Marysville, CA 95901				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">1e Web site address www.calairports.com</td> <td style="width: 30%;">4 Month the annual accounting period ends June</td> <td style="width: 40%;">5 Date incorporated or formed July 22, 2008</td> </tr> </table>	1e Web site address www.calairports.com	4 Month the annual accounting period ends June	5 Date incorporated or formed July 22, 2008	
1e Web site address www.calairports.com	4 Month the annual accounting period ends June	5 Date incorporated or formed July 22, 2008		

6 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? Yes No
 If "Yes," attach an explanation.

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.

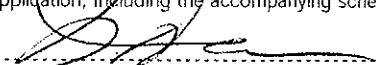
8 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- 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.

PLEASE SIGN HERE


 (Signature)

Mary A. Hansen, Secretary/Treasurer
 (Type or print name and title or authority of signer)

4/16/2009
 (Date)

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.

Education.

The organization provides training through conferences and workshops to assist those in the aviation management industry to better administer and manage their facilities. An annual 3-day conference is held during the third week in September in which educational and training programs are provided. The organization is planning on hosting additional seminars and workshops for specific training programs, such as "Understanding Airport Land Use Requirements" or "Airport Environmental Assessments," as some examples that may be provided in the future. At the current time, only the annual conference is provided to the corporation members and others in the aviation industry. The organization also disseminates aeronautical information to members on various topics related to the current aviation regulations, rules, and laws.

Advocacy.

The organization actively seeks solutions to industry issues and problems and works with legislative representatives to understand those issues and determinate how to seek support and recognition to solve those areas of concern. Through these efforts, the organization participates in the state legislative process, monitors legislation activity, and supports or opposes legislation that impacts aviation and airports. The organization is considering holding a reception or open house in the coming year for decision makers and state legislators as a meet and greet so that both sides gets to know each others goals and needs.

Marketing.

The organization seeks to increase the awareness of the organization and its goals and objectives. The organization has created a website at www.calairports.com and also uses that resource to keep members aware of new programs, policies, and issues. It also markets the annual conference and would be used to market any other workshops or training opportunities the organization may develop in the future. The organization has a membership brochure that it uses to market to the aviation industry through direct mailouts and at various aviation activities that others may present.

Partnership Building

The organization continually works to improve its aviation alliances. It works closely with other similar organizations such as the National Business Aviation Association (NBAA), California Pilots Association (CPA), Aircraft Owner's & Pilots Association (AOPA), California Association for Local Economic Development (CALED), and others.

Assistance and Communication.

The organization assists its members in areas of common problems so that no one has to "reinvent the wheel" and operations can be managed on a comparable basis. The organization provides common documentation samples, such as leases, permits, local regulations, and rules to those members wanting to develop or improve their own documentation and to be consist with others in the industry.

The organization has created a Strategic Plan.

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

Conference Sponsorships from aviation businesses
Annual Conference revenue after expenses
Membership dues

Part II. Activities and Operational Information (continued)

3 Give the following information about the organization's governing body: **Board of Directors**

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
James Jenkins, President, 825 E. 3rd St., San Bernardino, CA 92415	None
Greg Marshall, Director, 950 Maidu Ave., Nevada City, CA 95959	None
Mary Hansen, Secretary/Treasurer, 1364 Sky Harbor Dr., Olivehurst, CA 95961	None
Tom Weil, Past President, 1434 Flightline, Mojave, CA 93501	None
Mark Bautista, Director, 200 Fred Kane Dr., Ste. 200, Monterey, CA 93940	None
John Pfeifer, Director, P. O. Box 492728, Redding, CA 96049	None
Mike Shutt, Director, 133 Aviation Blvd., Ste. 100, Santa Rosa, CA 95403	None
Mario Cifuentez, Director, 9501 Airport Dr., Visalia, CA 93277	None
Ken Robbins, Director, 451A Airport Rd., Novato, CA 94945	None
(continued on attachment)	None

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.
 NA

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).
 NA

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.
 NA

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.
Membership is open to all levels and degrees of airport management, such as City Managers, Public Works Directors, Airport Land Use Commission members, and owners of private airports. ACA represents these individuals and all others involved with airports on issues that are of statewide importance. Membership is voluntary. (Continued on the attachment)

8 Explain how your organization's assets will be distributed on dissolution.
As per the Articles of Incorporation and further in the Bylaws: after payment of all the liabilities of the corporation, the disposal of all assets of the corporation shall be in accordance with Section 501(c) of the United States Internal Revenue Code.

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 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? Yes No
 If "Yes," state in detail the amount received and the character of the services performed or to be performed.

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 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 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 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 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 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? Yes No
 If "Yes," attach a recent copy of each.

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

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From 7/1/08 To 3/15/09	(b) 7/07-6/08	(c) 7/06-1/07	(d) 7/05-6/06	
1 Gross dues and assessments of members	4,539	6,325	6,265	5,565	22,694
2 Gross contributions, gifts, etc.	0	0	0	0	0
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)	11,182	11,321	9,061	9,650	41,214
4 Gross amounts from unrelated business activities (attach schedule)	0	0	0	0	0
5 Gain from sale of assets, excluding inventory items (attach schedule)	0	0	0	0	0
6 Investment income (see page 3 of the instructions)	0	0	0	0	0
7 Other revenue (attach schedule).	0	0	0	0	0
8 Total revenue (add lines 1 through 7)	15,721	17,646	15,326	15,215	63,908
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes.	13,724	15,100	10,382	9,921	49,127
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)					
19 Total expenses (add lines 9 through 18)	13,724	15,100	10,382	9,921	49,127
20 Excess of revenue over expenses (line 8 minus line 19)	1,997	2,546	4,944	5,294	14,781

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

Assets		Current Tax Year as of 3/15/09	
1 Cash		1	13,352
2 Accounts receivable, net		2	0
3 Inventories		3	0
4 Bonds and notes receivable (attach schedule)		4	0
5 Corporate stocks (attach schedule).		5	0
6 Mortgage loans (attach schedule)		6	0
7 Other investments (attach schedule)		7	0
8 Depreciable and depletable assets (attach schedule)		8	0
9 Land		9	0
10 Other assets (attach schedule)		10	0
11 Total assets		11	13,352
Liabilities			
12 Accounts payable		12	0
13 Contributions, gifts, grants, etc., payable		13	0
14 Mortgages and notes payable (attach schedule)		14	0
15 Other liabilities (attach schedule)		15	0
16 Total liabilities.		16	0
Fund Balances or Net Assets			
17 Total fund balances or net assets		17	13,352
18 Total liabilities and fund balances or net assets (add line 16 and line 17)		18	13,352

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.

Schedule C Organizations described in section 501(c)(5) (Labor, agricultural, including fishermen's organizations, or horticultural organizations) or section 501(c)(6) (business leagues, chambers of commerce, etc.)

- 1 Describe any services the organization performs for members or others. (If the description of the services is contained in Part II of the application, enter the page and item number here.)

See Part II, Item 1, page 2.

-
- 2 Fishermen's organizations only.—What kinds of aquatic resources (not including mineral) are cultivated or harvested by those eligible for membership in the organization?

-
- 3 Labor organizations only.—Is the organization organized under the terms of a collective bargaining agreement? . . . Yes No

If "Yes," attach a copy of the latest agreement.

Attachment to IRS Form 1024

APPLICATION FOR RECOGNITION OF EXEMPTION UNDER SECTION 501(a)

Name of Organization:
ASSOCIATION OF CALIFORNIA AIRPORTS

Part II. Activities and Operational Information (continued)

3.a. Board of Directors (continued)

<u>Names</u>	<u>Annual Compensation</u>
Steve Birdsall, Director, 150 South Ninth St., El Centro, CA 92243	None
Rob Probst, Director, 4011 W. Commonwealth Ave., Fullerton, CA 92833	None
Steve Bultman, Director, 2033 Howe Ave., Ste. 220, Sacramento, CA 95825	None

7. Membership Information (continued)

There are five (5) classes of membership with a total of **164 members**:

- a) General Member: **(102 general members)** A general member is an individual member exercising active responsibility for the management, general supervision or administration of a California Airport, and who are engaged in such activity as part of their employment or ownership. A General member may retain this designation through the end of the year for which he or she has paid dues even though he or she discontinued working at the job that qualified them for the General membership status.
- b) Associate Member: **(None)** A person that is interested in and subscribes to the purpose of the Corporation. The Associate Director will represent the Associate members at the Board of Directors' meeting.
- c) Corporate Member: **(62 corporate members)** A corporate member shall be open to both for profit and non-profit corporations who are engaged in activities relating to the use and promotion of airports, aviation or products that are used in airport and aviation activities. Each Corporate member shall register, in writing with the Corporation, the name of the corporate representative, the representative's title, residence and business address, and the position of the representative relative to the corporate member. No official action, relative to the Association, by the corporate representative will be permitted until such registration has been accomplished. The Corporate Directors will represent the corporate membership at Board of Directors' meetings.
- d) Student Member: **(None)** A student member shall be open to any individuals who are engaged in the study of airport development, administration, management, or operation or in any related field of aviation (except those representing a school), or a full-time student as defined by the institution in which they are enrolled.
- e) Honorary Member: **(None)** An honorary member shall be conferred by action of the membership of the Corporation at large, to those individuals specifically recognized for their outstanding dedication and achievement in the field of airport development, management,

operations or any related field of aviation. The Board of Directors must approve nominations prior to action by the membership.

Criteria for selection shall include:

- a. Having maintained General, Corporate or Associate membership in the Corporation for three (3) consecutive years immediately prior to retirement; or,
- b. Significant contribution to airports through actions involving legislation, public policy, government affairs, or airport protection.

Association of California Airports

Profit & Loss

July 2008 through Mar 15, 2009

	<u>Jul '08 - Mar. 15, 2009</u>	
Income		
Income		
Conference Income	6,181.42	
Membership Dues	4,539.74	
Sponsor Income	5,000.00	
Total Income		<u>15,721.16</u>
Total Income		<u>15,721.16</u>
Expense		
Conference Expense		
Conference Materials	2,285.10	
Facility Use	6,083.78	
Marketing	4,127.65	
Total Conference Expense		12,496.53
Operations		
Bank Fees & Charges	0.00	
Postage, Mailing Service	160.94	
Printing and Copying	738.65	
Supplies	328.21	
Total Operations		<u>1,227.80</u>
Total Expense		<u>13,724.33</u>
Net Income		<u><u>1,996.83</u></u>

Association of California Airports

Profit & Loss

July 2007 through June 2008

	<u>Jul '07 - Jun 08</u>	
Income		
Income		
Conference Income	8,835.72	
Membership Dues	6,324.81	
Sponsor Income	2,485.20	
Total Income		<u>17,645.73</u>
Total Income		<u>17,645.73</u>
Expense		
Conference Expense		
Conference Materials	2,189.93	
Facility Use	7,488.95	
Marketing	4,121.67	
Total Conference Expense		13,800.55
Operations		
Bank Fees & Charges	2.10	
Postage, Mailing Service	792.76	
Printing and Copying	0.00	
Supplies	229.47	
Travel	274.80	
Total Operations		<u>1,299.13</u>
Total Expense		<u>15,099.68</u>
Net Income		<u><u>2,546.05</u></u>

Association of California Airports

Profit & Loss

July 2006 through June 2007

	<u>Jul '06 - Jun 07</u>	
Income		
Income		
Conference Income	6,561.11	
Membership Dues	6,265.00	
Sponsor Income	2,500.00	
Total Income		<u>15,326.11</u>
Total Income		<u>15,326.11</u>
Expense		
Conference Expense		
Conference Materials	911.06	
Facility Use	7,232.85	
Marketing	1,813.20	
Total Conference Expense		9,957.11
Operations		
Bank Fees & Charges	8.30	
Postage, Mailing Service	81.00	
Printing and Copying	140.00	
Supplies	195.82	
Total Operations		<u>425.12</u>
Total Expense		<u>10,382.23</u>
Net Income		<u><u>4,943.88</u></u>

Association of California Airports

Profit & Loss

July 2005 through June 2006

	<u>Jul '05-- Jun 06</u>	
Income		
Income		
Conference Income	6,900.00	
Membership Dues	5,565.00	
Sponsor Income	2,750.00	
Total Income		<u>15,215.00</u>
Total Income		<u>15,215.00</u>
Expense		
Conference Expense		
Conference Materials	2,288.00	
Facility Use	6,733.00	
Marketing	345.00	
Total Conference Expense		9,366.00
Operations		
Postage, Mailing Service	555.00	
Total Operations		<u>555.00</u>
Total Expense		<u>9,921.00</u>
Net Income		<u><u>5,294.00</u></u>