

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

**AUG 12 2002**

Date:

NAIGSO OF ALCOHOLICS ANONYMOUS INC  
C/O DONALD E WEBBER  
8661 WINTERGARDENS BLVD STE 93  
LAKESIDE, CA 92040

Employer Identification Number:  
47-0866105  
DLN:  
17053196021032  
Contact Person:  
JOHN JENNEWEIN ID# 31307  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Foundation Status Classification:  
509(a)(1)  
Advance Ruling Period Begins:  
April 8, 2002  
Advance Ruling Period Ends:  
December 31, 2006  
Addendum Applies:  
No

Dear Applicant:

Based on information you 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 section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)

NAIGSO OF ALCOHOLICS ANONYMOUS INC

a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address. //

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period

NAIGSO OF ALCOHOLICS ANONYMOUS INC

that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

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. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

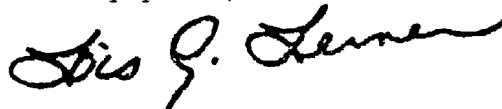
If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

NAIGSO OF ALCOHOLICS ANONYMOUS INC

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Lois G. Lerner". The signature is fluid and cursive, with the first name "Lois" being particularly prominent.

Lois G. Lerner  
*Lois* Director, Exempt Organizations

Enclosure(s):  
Form 872-C

Note: If exempt status is approved, this application will be open for public inspection.

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

Form **1023**

(Rev. September 1998)

Department of the Treasury  
Internal Revenue Service

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.

**Complete the Procedural Checklist on page 8 of the instructions.**

## Part I Identification of Applicant


1a Full name of organization (as shown in organizing document) <b>NAIGSO OF ALCOHOLICS ANONYMOUS, INC</b>		2 Employer identification number (EIN) (If none, see page 3 of the <b>Specific Instructions</b> .) <b>47-0866105</b>
1b c/o Name (if applicable) <b>DONALD E. WEBBER</b>		3 Name and telephone number of person to be contacted if additional information is needed  <b>DONALD E. WEBBER (619) 443-8727</b>
1c Address (number and street) <b>8661 WINTERGARDENS BLVD</b>	Room/Suite <b>93</b>	
1d City, town, or post office, state, and ZIP + 4. If you have a foreign address, see <b>Specific Instructions</b> for Part I, page 3.  <b>LAKESIDE CA 92040</b>		4 Month the annual accounting period ends  <b>DECEMBER</b>
1e Web site address <b>www.naigso.org</b>		5 Date incorporated or formed <b>4/8/02</b>
7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		6 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> (501(k)) d <input type="checkbox"/> 501(n)
8 Is the organization required to file Form 990 (or Form 990-EZ)? ..... <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach an explanation (see page 3 of the <b>Specific Instructions</b> ).		
9 Has the organization filed Federal income tax returns or exempt organization information returns? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

10 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See **Specific Instructions** for Part I, Line 10, on page 3.) See also Pub. 557 for examples of organizational documents.)

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

If the organization 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) **DONALD E. WEBBER, TREASURER** \_\_\_\_\_ (Date)

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

For Paperwork Reduction Act Notice, see page 7 of the instructions.

**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 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.

NAIGSO RECOGNIZES THE NEED FOR EACH NATIVE AMERICAN INDIAN NATION, TRIBE AND BAND TO HONOR ITS SPIRITUAL CUSTOMS AND TRADITIONS AND FOR INDIVIDUALS TO BASE RECOVERY ON THOSE LIVING PRINCIPLES. THE FORM OF THESE SPIRITUAL CUSTOMS AND TRADITIONS CANNOT BE SEPARATED FROM THE SOCIAL ASPECTS OF DAILY LIVING AND THUS IT CANNOT BE SEPARATED FROM THE STRUCTURE AND FORM OF ALCOHOLICS ANONYMOUS (AA). THIS APPLIES TO INDIVIDUALS IN RECOVERY, TO THE AA GROUP AND TO NAIGSO AS A WHOLE. NAIGSO WILL WORK WITH NATIVE AMERICAN INDIAN AA SOBRIETY EVENTS, i.e. POW WOWS, CAMP MEETINGS, EMCAMPMENTS, CONVENTIONS AND CONFERENCES. AT THESE GATHERINGS AA REPRESENTATIVES ASSIGNED, ELECTED OR APPOINTED WILL MEET AND EXCHANGE INFORMATION WITH THE NAIGSO REPRESENTATIVES. NAIGSO WILL BE IN TOUCH AND AVAILABLE TO ALL INDIVIDUALS AND GROUPS.

GOALS - TO HELP OUR INDIAN PEOPLE OBTAIN SOBRIETY THROUGH THE 12 STEPS AND 12 TRADITIONS OF ALCOHOLICS ANONYMOUS (AA).

- TO BE A HELPING HAND TO ALCOHOLICS ANONYMOUS GENERAL SERVICES OFFICE, NEW YORK, NY AND ALCOHOLICS ANONYMOUS WORLD SERVICE, NEW YORK, NY AS AN INFORMATION SOURCE AND REFERRAL SERVICE.

- TO PROVIDE TRADITIONAL/CULTURAL MEANS OF REPRESENTATION FROM THE AA INDIVIDUAL/GROUP LEVEL TO THE AA WORLD SERVICES LEVEL.

- TO INDUCE NATIVE AMERICAN INDIAN AA GROUPS AND PEOPLES TO WORK CLOSELY AND CONFIDENTLY WITH GENERAL SERVICES OFFICE AND WORLD SERVICES IN AA.

- TO SUPPORT THE NATIVE AMERICAN PEOPLE IN OBTAINING SOBRIETY THROUGH THEIR OWN CULTURE.

- TO PROVIDE SERVICE IN CONCERT WITH THE NATIVE AMERICAN'S TRADITIONAL GATHERING(S).

- CONTINUED -

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

ONLY VOLUNTARY CONTRIBUTIONS FROM MEMBERS. EVERY GROUP OUGHT TO BE FULLY SELF SUPPORTING, PER AA GUIDELINES.

- 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.

THERE WILL NOT BE ANY PUBLIC SOLICITATION OF FUNDS. NAIGSO IS FULLY SUPPORTED BY VOLUNTARY CONTRIBUTIONS, INCLUDING: REGULAR CONTRIBUTIONS-MEETING GROUPS SET UP A PREDETERMINED PERCENTAGE EACH MONTH AND SEND IT TO NAIGSO. BIRTHDAY CONTRIBUTIONS-INDIVIDUAL MEMBERS EACH YEAR MAKE CONTRIBUTIONS ON THE BASIS OF \$1.00 PER YEAR OF SOBRIETY FOR SUBMITTAL TO NAIGSO. IN MEMORANDUM CONTRIBUTIONS-THESE CONTRIBUTIONS ARE GIVEN BY MEMBERS TO HONOR THE MEMORY OF A DECEASED MEMBER. NAIGSO WILL CONDUCT, COORDINATE AND FACILITATE SOBRIETY EVENTS.

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FORM 1023, PAGE 2, PART II, LINE 1 (CONT)  
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DALS - CONTINUED - TO STRENGTHEN THE FAMILY CIRCLE, ALA-NON AND ALA-TEEN ARE INCLUDED IN THE AA STRUCTURE.

NAIGSO BEGAN PLANNING ITS ACTIVITIES IN APRIL OF 2002. OFFICERS, DIRECTORS AND VOLUNTEERS OF THE ORGANIZATION WILL DIRECT THE ACTIVITIES IN VARIOUS LOCATIONS THROUGHOUT THE UNITED STATES WITH HEADQUARTERS LOCATED IN CALIFORNIA.

ACTIVITIES:

1. PROVIDE AND DISTRIBUTE AA INFORMATION AND MATERIALS TO MEMBERS. PUBLISH NEWSLETTER AND MAINTAIN WEB SITE CONTAINING SOBRIETY MEETING AND EVENT INFORMATION. 35%.
2. CONDUCT, COORDINATE AND FACILITATE SOBRIETY EVENTS INCLUDING POW WOWS, CAMP MEETINGS, ENCAMPMENTS, CONVENTIONS AND CONFERENCES. 15%.
3. PROVIDE GUIDANCE ON HOW TO ESTABLISH AND FACILITATE AA GROUPS WITH NATIVE AMERICAN MEMBERS WHILE MAINTAINING THE TWELVE CONCEPTS, TRADITIONS AND STEPS OF AA, YET INCORPORATING THE INDIAN'S TRADITIONAL WAY OF LIFE AND SPIRITUALITY. THIS WILL ALSO INVOLVE THE LINKING OF INDIAN ALCOHOLICS OF DIFFERENT TRIBES, IN CITIES, ON RESERVATIONS AND IN PRISON SETTINGS, IN SUCH A WAY THAT WILL BE COMFORTABLE AND COMPATIBLE FOR MEMBERS. THESE CONCEPTS EXTEND TO THE STRUCTURAL ORGANIZATION OF NAIGSO WHICH MEANS ADAPTING THE AA HIERARCHICAL SYSTEM INTO A CIRCULAR SYSTEM TO BETTER SERVE THE INDIAN CUSTOMS. 30%.
4. PROVIDE A PATH WITHIN AA FOR INDIANS TO VOICE NEEDS, FROM INDIVIDUAL MEMBER TO THE WORLD SERVICE LEVEL OF AA. MEET REQUIREMENTS FOR INDIAN DELEGATE TO BE SEATED AND REPRESENT INDIAN NATIONS AT THE WORLD SERVICE MEETINGS OF AA. SPONSOR A MEMBER-AT-LARGE CONFERENCE MEETING FROM WHICH REPRESENTATIVES TO THE WORLD SERVICE MEETING WILL EMERGE WITH ISSUES TO BE BROUGHT BEFORE THE WORLD ORGANIZATION. 10%.
5. PROVIDE NAIGSO REPRESENTATIVES AT SOBRIETY GATHERINGS, TO MEET MEMBERS AND DETERMINE BETTER WAYS TO PROVIDE SERVICES. 5%.
6. PROVIDE DIRECTORY OF PERSONS AVAILABLE TO HELP INDIVIDUAL INDIAN ALCOHOLICS. 5%.

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FORM 1023, PAGE 2, PART II, LINE 3 (CONT)  
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DONATIONS TO COVER THE ACTUAL EXPENSES OF THE EVENTS WILL BE SOLICITED FROM MEMBERS WHO ATTEND.

**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.  
 SEE ATTACHED

b Annual compensation  
 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 Specific Instructions for Part II, Line 4d, on page 3.)  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.

NAIGSO WILL HAVE A SPECIAL RELATIONSHIP WITH WORLD SERVICE OF ALCOHOLICS ANONYMOUS DUE TO SHARED CONCEPTS. THIS IS NOT A LEGAL RELATIONSHIP AND THERE ARE NO COMMON DIRECTORS. NAIGSO WILL NOT BE ACCOUNTABLE TO WORLD SERVICES OR SHARE ANY FACILITIES NOR WILL THERE BE ANY TRANSFERS OF FUNDS BETWEEN THE TWO ORGANIZATIONS. NAIGSO WILL USE PROGRAMS AND PUBLICATIONS DEVELOPED BY WORLD SERVICE OF ALCOHOLICS ANONYMOUS.

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 a 501(c)(3) organization): (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.

**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."

N/A

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years?  Yes  No

10a 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.

11 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.  
REQUIREMENTS - DESIRE TO STOP DRINKING  
DUES - NONE

b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.  
SEE STATEMENT.

c What benefits do (or will) the members receive in exchange for their payment of dues?  
THERE ARE NO MEMBERSHIP DUES.

12a 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 the current fee schedule.

DONATIONS WILL BE ACCEPTED, ON A VOLUNTARY BASIS, TO COVER EXPENSES OF EVENTS

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.

ANYONE DESIRING TO STOP DRINKING WILL BE ELIGIBLE TO PARTICIPATE IN NAIGSO'S PROGRAMS.

13 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 that it devotes or plans to devote to this activity.

14 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.

**Part III** Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed?  Yes  No

If you answer "Yes," do not answer questions on lines 2 through 6 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7. N/A

Exceptions — You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See Specific Instructions, Line 2a, on page 4;
- 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 the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 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 4 through 6. N/A

If "No," answer question 4.

4 If you answer "No" to question 3, 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 3. See Specific Instructions, Part III, Line 4, before completing this item. Do not answer questions 5 and 6. N/A

If "No," answer questions 5 and 6.

5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the 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 the organization was created or formed?  Yes  No N/A

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 the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here  and attach a completed page 1 of Form 1024 to this application.

**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, does the organization claim to be a private operating foundation?

- Yes (Complete Schedule E.)
- No

After answering question 8 on this line, go to line 14 on page 7.

9 If you answer "No" to question 7, indicate the public charity classification the organization is 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 (CHURCHES MUST COMPLETE SCHEDULE A.)  | Sections 509(a)(1) and 170(b)(1)(A)(i)                       |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.)  | Sections 509(a)(1) and 170(b)(1)(A)(ii)                      |
| c | <input type="checkbox"/> As a hospital or cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (These organizations, except for hospital service organizations, MUST COMPLETE SCHEDULE C.)   | Sections 509(a)(1) and 170(b)(1)(A)(iii)                     |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1).   | Sections 509(a)(1) 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) and 170(b)(1)(A)(vi)                      |
| 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) 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"/> The organization is a publicly supported organization but is not sure whether it meets the public support test of h or i. The organization would like the IRS to decide the proper classification.   | Sections 509(a)(1) and 170(b)(1)(A)(vi) or 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, in question 9, go to question 10.

Part III Technical Requirements (Continued)

- 10 If you checked box h, i, or j in question 9, has the organization 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 two Forms 872-C completed and signed.)
No - You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.

11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, Statement of Revenue and Expenses, 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.
NONE

- 12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here [ ] and: N/A
a Enter 2% of line 8, column (e), Total, 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 entered on line 12a above.

- 13 If you are requesting a definitive ruling under section 509(a)(2), check here [ ] and: N/A
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." (For a definition of "disqualified person," see Specific Instructions, Part II, Line 4d, on page 3.)
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.

Table with 3 columns: Question, Yes, No, If "Yes," complete Schedule:
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.)
Is the organization a church? [ ] Yes [X] No [A]
Is the organization, or any part of it, a school? [ ] Yes [X] No [B]
Is the organization, or any part of it, a hospital or medical research organization? [ ] Yes [X] No [C]
Is the organization a section 509(a)(3) supporting organization? [ ] Yes [X] No [D]
Is the organization a private operating foundation? [ ] Yes [X] No [E]
Is the organization, or any part of it, a home for the aged or handicapped? [ ] Yes [X] No [F]
Is the organization, or any part of it, a child care organization? [ ] Yes [X] No [G]
Does the organization provide or administer any scholarship benefits, student aid, etc.? [ ] Yes [X] No [H]
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? [ ] Yes [X] No [I]

**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 <u>proposed budget</u> for 2 years			(e) TOTAL
	(a) From 4/8/02 to 6/16/02	(b) 1/1/03 to 12/31/03	(c) 1/1/04 to 12/31/04	(d) _____	
<b>Revenue</b>					
1 Gifts, grants, and contributions received (not including unusual grants — see page 6 of the instructions).....	2158	5000	10000		17158
2 Membership fees received .....					
3 Gross investment income (see instructions for definition) .....					
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) .....	2158	5000	10000		17158
8 Total (add lines 1 through 7) ....					
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. Include related cost of sales on line 22. ....	2158	5000	10000		17158
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).....	2158	5000	10000		17158
<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) .....					
17 Compensation of officers, directors, and trustees (attach schedule) .....			3000		
18 Other salaries and wages .....					
19 Interest .....					
20 Occupancy (rent, utilities, etc.) ..					
21 Depreciation and depletion .....	519	4500	6500		
22 Other (attach schedule) .....					
23 Total expenses (add lines 14 through 22) .....	519	4500	9500		
24 Excess of revenue over expenses (line 13 minus line 23) .....	1639	500	500		

**Part IV** Financial Data (Continued)

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

Current tax year  
Date 6/16/02

<b>Assets</b>		
1	Cash .....	417.55
2	Accounts receivable, net .....	
3	Inventories ..... T-SHIRTS	1221.33
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 .....	
10	Other assets (attach schedule) .....	
11	<b>Total assets</b> (add lines 1 through 10) .....	1638.88
<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</b> (add lines 12 through 15) .....	0
<b>Fund Balances or Net Assets</b>		
17	<b>Total fund balances or net assets</b> .....	1638.88
18	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) .....	1638.88

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.

**NAIGSO of Alcoholics Anonymous, Inc.**  
**8661 Wintergardens Blvd #93**  
**Lakeside, CA 92040**  
**EIN# 47-0866105**

**Attachment for Form 1023**  
**Part II, item 4**

<b>NAME</b>	<b>ADDRESS</b>	<b>TITLE</b>
<b>Rachel Coronado</b>	<b>3808 Swift Ave #7, SD, CA 92104</b>	<b>Historian</b>
<b>Donald E. Webber</b>	<b>8661 Wintergardens Blvd #93, Lakeside, CA 92040</b>	<b>Treasurer</b>
<b>Larry Nahlee</b>	<b>2340 E. University Dr. #130, Tempe, AZ 85281</b>	<b>President</b>
<b>Chuck Ritchie</b>	<b>2404 Larkspur Dr., Alpine, CA 91901</b>	<b>Vice President</b>
<b>Yolanda Ibarra</b>	<b>4180 Louisiana St. #3-H, SD, CA 92104</b>	<b>Secretary</b>

FORM 1023, PAGE 4, PART II, LINE 11b

NY AMERICAN INDIANS HAVE BEEN RELUCTANT TO PARTICIPATE IN REGULAR ALCOHOLICS ANONYMOUS PROGRAMS WHICH ARE NOT ABLE TO INCLUDE AMERICAN INDIAN CUSTOMS. NAIGSO'S BOARD WILL CONTACT THE APPROXIMATELY 500 SOVEREIGN NATIONS IN THE UNITED STATES TO PRESENT NAIGSO'S UNIQUE STRUCTURE AND ABILITY TO INCLUDE THE ALCOHOLICS ANONYMOUS CONCEPTS WHILE OPERATING IN A MANNER MORE FAMILIAR AND ACCEPTABLE TO THE AMERICAN INDIAN POPULATION. NAIGSO WILL USE PUBLICATIONS DEVELOPED BY WORLD SERVICE OF ALCOHOLICS ANONYMOUS. NAIGSO WILL PUBLISH A NEWSLETTER BUT HAS NOT YET DONE SO.

FORM 1023, PAGE 8, PART IV, LINE 22

	COL A	COL B	COL C
PROGRAMS AND EVENTS	0	1700	2700
WEB SITE	0	300	300
POSTAGE	39	1000	1500
OFFICE SUPPLIES	0	1000	1500
LEGAL AND ACCOUNTING FEES	480	500	500
	-----	-----	-----
TOTALS	519	4500	6500
	=====	=====	=====

**Consent Fixing Period of Limitation Upon  
Assessment of Tax Under Section 4940 of the  
Internal Revenue Code**

(Rev. September 1998)

Department of the Treasury  
Internal Revenue Service

(See instructions.)

To be used with  
Form 1023. Submit  
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

NAIGSO OF ALCOHOLICS ANONYMOUS, INC  
*(Exact legal name of organization as shown in organizing document)*  
  
8661 WINTERGARDENS BLVD #93 LAKESIDE CA 92040  
*(Number, street, city or town, state, and ZIP code)*

} and the

District Director of  
Internal Revenue, or  
Assistant  
Commissioner  
(Employee Plans and  
Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year 12/31/02  
*(Month, day, and year)*

Name of organization (as shown in organizing document)	Date
NAIGSO OF ALCOHOLICS ANONYMOUS, INC	7/9/02
Officer or trustee having authority to sign	Type or print name and title
Signature <i>Donald E. Webber</i>	DONALD E. WEBBER TREASURER

<b>For IRS use only</b>	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date
Lois G. Lerner Director, Exempt Organizations Rulings and Agreements	AUG 01 2002

By *John Westerkamm* Group Manager

**Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code**

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Internal Revenue Service

(See instructions.)

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NAIGSO OF ALCOHOLICS ANONYMOUS, INC  
*(Exact legal name of organization as shown in organizing document)*

8661 WINTERGARDENS BLVD #93 LAKESIDE CA 92040  
*(Number, street, city or town, state, and ZIP code)*

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Assistant  
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Officer or trustee having authority to sign	Type or print name and title
Signature ▶ <i>Donald E. Webber</i>	DONALD E. WEBBER TREASURER

<b>For IRS use only</b>	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date
Lois G. Lerner Director, Exempt Organizations Rulings and Agreements	AUG 01 2002

By ▶ *John Westerham* Group Manager

For Paperwork Reduction Act Notice, see page 7 of the Form 1023 Instructions.

**User Fee for Exempt Organization  
 Determination Letter Request**

For IRS Use Only

Control number \_\_\_\_\_  
 Amount paid \_\_\_\_\_  
 User fee screener \_\_\_\_\_

▶ Attach this form to determination letter application.  
 (Form 8718 is NOT a determination letter application.)

1 Name of organization <b>AIGSO OF ALCOHOLICS ANONYMOUS INC</b>	2 Employer Identification Number <b>47-0866105</b>
--	---

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

	Fee
<b>3 Type of request</b>	
a <input checked="" type="checkbox"/> Initial request for a determination letter for: <ul style="list-style-type: none"> <li>• An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or</li> <li>• A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years . . . ▶</li> </ul> Note: If you checked box 3a, you must complete the Certification below.	\$150

**Certification**

I certify that the annual gross receipts of NAIGSO OF ALCOHOLICS ANONYMOUS INC  
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 ▶ **COPY** Title ▶ **TREASURER**

b <input type="checkbox"/> Initial request for a determination letter for: <ul style="list-style-type: none"> <li>• An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or</li> <li>• A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . . . . . ▶</li> </ul>	\$500
c <input type="checkbox"/> Group exemption letters . . . . . ▶	\$500

**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. 2000-8, 2000-1, I.R.B. 230.

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.

Send the determination letter application and Form 8718 to:

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

If you are using express mail or a delivery service, send the application and Form 8718 to:

Internal Revenue Service  
 201 West Rivercenter Blvd.  
 Attn: Extracting Stop 312  
 Covington, KY 41011

Attach Check or Money Order Here