

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

DEPARTMENT OF THE TREASURY

Date: **SEP 26 2007**

POPSICLE CENTER INC  
C/O CHARLES W WHETSTINE  
3101 N CENTRAL AVE 1600  
PHOENIX, AZ 85012

Employer Identification Number:  
20-8095826  
DLN:  
17053249305027  
Contact Person:  
DIANE M GENTRY ID# 31361  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
December 20, 2006  
Contribution Deductibility:  
Yes  
Advance Ruling Ending Date:  
December 31, 2010  
Addendum Applies:  
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient

Letter 1045 (DO/CG)

P O P S I C L E CENTER INC

organization is not exempt under section 501(c)(3), you must have evidence the funds will be used for section 501(c)(3) purposes.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script that reads "Robert Choi". The signature is written in black ink and is positioned above the typed name and title.

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Publication 4221-PC  
Statute Extension

**Part X Public Charity Status (Continued)**

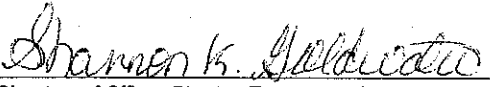
- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety.
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross **investment income** and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status.

6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

- a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at [www.irs.gov](http://www.irs.gov) or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

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

For Organization

  
 (Signature of Officer, Director, Trustee, or other authorized official)

Shannon K. Goldwater  
 (Type or print name of signer)

8-23-07  
 (Date)

President  
 (Type or print title or authority of signer)

For IRS Use Only

  
 IRS Director, Exempt Organizations

SEP 26 2007  
 (Date)

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).

- (i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. \_\_\_\_\_
- (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box.
- (b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.

- 7 Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual.  Yes  No

## Support Schedule for Advance Ruling Period

Please refer to the separate instructions for assistance in completing this schedule. For additional help, call IRS Exempt Organizations Customer Services toll free at 1-877-829-5500.

For tax years beginning \_\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

<b>Print or type. See Specific Instructions.</b>	Name of organization _____		Employer identification number _____
	Number and street (or P.O. box number if mail is not delivered to street address) _____	Room/Suite _____	Telephone number _____
	City or town, state, and ZIP + 4 _____		E-mail address _____ Fax number _____

- Note:**
- *Get Schedule A (Form 990 or 990-EZ), Organization Exempt Under Section 501(c)(3), and its separate Instructions before you complete this form.*
  - *If you did not receive any support for a given year, show financial data for the year by indicating -0- or none.*
  - *Year 1 should reflect support received as of the date legally organized, unless otherwise specified in the determination letter.*
  - *Organizations that filed Form 990 or 990-EZ will be able to use information reported on Schedule A, Part IV-A, to complete this form.*

Calendar year (or fiscal year beginning in) ►	(a) Year 5	(b) Year 4	(c) Year 3	(d) Year 2	(e) Year 1 (See Note above.)	(f) Total of Years 1 through 5
1 Gifts, grants, and contributions received. (Do not include unusual grants. See line 14.) . . . . .						0.00
2 Membership fees received . . . . .						0.00
3 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose . . . . .						0.00
4 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 . . . . .						0.00
5 Net income from unrelated business activities not included in line 4 . . . . .						0.00
6 Tax revenues levied for your benefit and either paid to you or expended on your behalf . . . . .						0.00
7 The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge . . . . .						0.00
8 Other income. Attach a schedule. Do not include gain (or loss) from sale of capital assets . . . . .						0.00
9 Total of lines 1 through 8 . . . . .	0.00	0.00	0.00	0.00	0.00	0.00
10 Line 9 minus line 3 . . . . .	0.00	0.00	0.00	0.00	0.00	0.00
11 Enter 1% of line 9 . . . . .	0.00	0.00	0.00	0.00	0.00	0.00

For Paperwork Reduction Act Notice, see page 6 of separate instructions. Form **8734** (Rev. 1-2004)

**12** If you are an organization that normally receives a substantial part of your support from a governmental unit or from the general public, complete lines **12a** through **12f**. (Sections 509(a)(1) and 170(b)(1)(A)(vi)). **If you want the IRS to compute your public support test as a section 509(a)(1) and 170(b)(1)(A)(vi) organization, complete only lines 12a and 12b.**

<b>a</b> Enter 2% of amount in column (f), line 10	▶	<b>12a</b>	
<b>b</b> Attach a list showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for Year 5 through Year 1 exceeded the amount shown in line 12a. Enter the total of all these excess amounts	▶	<b>12b</b>	
<b>c</b> Total support for section 509(a)(1) test: Enter line 10, column (f)	▶	<b>12c</b>	
<b>d</b> Add: Amounts from column (f) for lines: 4 _____ 5 _____ 8 _____ 12b _____	▶	<b>12d</b>	
<b>e</b> Public support (line 12c minus line 12d total)	▶	<b>12e</b>	
<b>f</b> Public support percentage (line 12e (numerator) divided by line 12c (denominator))	▶	<b>12f</b>	%

**13** If you are an organization that normally receives: **(1) more than 33 1/3%** of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, and **(2) no more than 33 1/3%** of your support from gross investment income and net unrelated business taxable income from businesses acquired by the organization after June 30, 1975, complete lines **13a** through **13h**. (Section 509(a)(2)). **If you want the IRS to compute your public support test as a section 509(a)(2) organization, complete only lines 13a and 13b.**

**a** For amounts included in lines 1, 2, and 3 that were received from a "disqualified person," attach a list showing the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:  
(Year 5) \_\_\_\_\_ (Year 4) \_\_\_\_\_ (Year 3) \_\_\_\_\_ (Year 2) \_\_\_\_\_ (Year 1) \_\_\_\_\_

**b** For any amount included in line 3 that was received from each person (other than "disqualified persons"), attach a list showing the name of, and amount received for each year, that was more than the larger of **(1)** the amount on line 11 for the year or **(2)** \$5,000. (Include in the list organizations as well as individuals.) After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year:  
(Year 5) \_\_\_\_\_ (Year 4) \_\_\_\_\_ (Year 3) \_\_\_\_\_ (Year 2) \_\_\_\_\_ (Year 1) \_\_\_\_\_

<b>c</b> Add: Amounts from column (f) for lines: 1 _____ 2 _____ 3 _____ 6 _____ 7 _____	▶	<b>13c</b>	
<b>d</b> Add: Line 13a total _____ and line 13b total _____	▶	<b>13d</b>	
<b>e</b> Public support (line 13c total minus line 13d total)	▶	<b>13e</b>	
<b>f</b> Total support for section 509(a)(2) test: Enter amount from line 9, column (f)	▶	<b>13f</b>	
<b>g</b> Public support percentage (line 13e (numerator) divided by line 13f (denominator))	▶	<b>13g</b>	%
<b>h</b> Investment income percentage (line 4, column (f) (numerator) divided by line 13f (denominator))	▶	<b>13h</b>	%

**14 Unusual Grants:** For an organization described in line 12 or 13 that received any unusual grants during Year 5 through Year 1, attach a list showing for each year the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. **Do not include these grants in line 1.**

List the amount of unusual grants excluded for each year below.

(Year 5) \_\_\_\_\_ (Year 4) \_\_\_\_\_ (Year 3) \_\_\_\_\_ (Year 2) \_\_\_\_\_ (Year 1) \_\_\_\_\_

**15** Please list the name and telephone number of an officer, director, or trustee who can be contacted during business hours if we need more information. If someone other than an officer, director, or trustee will represent the organization, attach a properly completed **Form 2848**, Power of Attorney.

Name: \_\_\_\_\_  
Type or print name and title.

Phone: \_\_\_\_\_ Fax Number (if available): \_\_\_\_\_

I declare under the penalties of perjury that I am authorized to sign this form on behalf of the above organization and that I have examined this form, including the accompanying attachments, and to the best of my knowledge it is true, correct, and complete.

**Please Sign Here**

Signature of officer, director, or trustee \_\_\_\_\_ Date \_\_\_\_\_

Type or print name and title or authority of signer \_\_\_\_\_

# Instructions for Form 8734

(January 2004)

## Support Schedule for Advance Ruling Period

Section references are to the Internal Revenue Code unless otherwise noted.



Department of the Treasury  
Internal Revenue Service

## General Instructions

### Important:

• Get **Schedule A (Form 990 or 990-EZ)**, Organization Exempt Under Section 501(c)(3), and its separate Instructions before you complete this form. Twenty-four hours a day, seven days a week, you can:

1. Access the IRS website by computer at **www.irs.gov** and download these items or

2. Order them by calling **1-800-TAX-FORM** (1-800-829-3676).

• The terms "you" and "your" refer to the organization. "We" and "us" refer to the Internal Revenue Service (IRS).

## Purpose of Form

Use **Form 8734**, Support Schedule for Advance Ruling Period, at the end of your five-year advance ruling period, to provide financial information supporting your qualification as a publicly supported organization under section 509(a).

When your advance ruling period ends, unless you obtain a final determination that you are a publicly supported organization, you will be responsible for filing an annual return as a private foundation for your sixth tax year and thereafter while you are a private foundation.

**Note:** Form 8734 may also be filed by a private foundation at the end of its 60-month termination period under section 507(b)(1)(B) in connection with its request for a determination that it qualifies as a publicly supported organization.

## Who Should File

A charitable organization described in section 501(c)(3) should file Form 8734 when it seeks to establish at the end of its advance ruling period that it is a publicly supported organization under sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2).

## Where To File

The completed Form 8734 should be sent to the:

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

## When To File

File Form 8734 within 90 days after the end of your advance ruling period (90 days after the end of Year 5). By doing so, you will continue to be treated as a publicly supported organization until we make a final decision.

If we do not receive your Form 8734, we will presume that you are a private foundation and publish that fact in our publications.

If you file Form 8734 after this period, we will consider the information you provide to determine whether you are a publicly supported organization. If you were always a publicly supported organization, we will correct your status. If you are not eligible to be reclassified, you will continue to be listed as a private foundation.

## Phone Help

If you have questions and/or need help completing Form 8734, call IRS Exempt Organizations Customer Account Services toll free at **1-877-829-5500**, between 8:00 a.m. and 6:30 p.m. Eastern time, Monday through Friday.

## Public Inspection

A submitted Form 8734 is not a publicly available document. See Regulation section 301.6104(a)-1(i)(5).

## Accounting Method

Form 8734 **must** be completed on the **cash method** of accounting.

For example, if a grantor makes a grant to an organization payable over a term of years, such grant will be includible in the support fraction of the grantee organization only when and to the extent amounts payable under the grant are received by the grantee.

If you use the accrual method of accounting, a worksheet such as the one in Part IV-A of the Instructions for Schedule A (Form 990 or 990-EZ) may be used to convert any revenue account from an accrual basis to a cash basis.

## Attachments

Show your name, employer identification number, and "Form 8734" at the top of any attachments you include with your Form 8734.

## Specific Instructions

The instructions that follow are keyed to items in the heading of Form 8734.

### For tax years beginning and ending.

The line that asks about information for beginning and ending tax years refers to the first tax year when your advance ruling period began and the fifth tax year when your advance ruling period ended. For example, if a calendar year organization's advance ruling period began September 15, 1999, and ended December 31, 2003, then it would provide this information.

**TIP** Your exemption letter will inform you about when your advance ruling period began and ended. If you are not sure about when your advance ruling period began and ended, call the IRS Exempt Organizations Customer Account Services toll free at 1-877-829-5500.

**Name and address.** If you operate under a name different from your legal name, give your legal name but identify your alternate name after the legal name by writing "aka" (also known as) and the alternate name.

Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and you have a P.O. box, show the box number instead of the street address.

For foreign addresses, enter information in the following order: city, province or state, and the name of the country. Follow the foreign country's practice in placing the postal code in the address. Please **do not** abbreviate the country name.

If you change your address after the form is filed, use **Form 8822**, Change of Address, to notify the IRS of the new address.

**Employer identification number.** You should have only one Federal employer identification number (EIN). If you have more than one and have not been advised which to use, notify the Internal Revenue Service Center, Attention: Entity Control, Stop 6273, Ogden, UT 84201-0027. State what numbers you have, the name and address to which each number was assigned, and the address of your principal office. We will advise which number to use.

**Line 12b Example**

**Telephone number.** Enter a telephone number that we can call during normal business hours to obtain information about your finances and activities. If you do not have a telephone number, enter the telephone number of your official who can provide such information.

**Email and fax number.** If you have an email address or a fax number, enter this information.

**Calendar year (or fiscal year beginning in).** This refers to your annual accounting period. For example, a calendar year accounting period is the 12-month period that begins on January 1st and ends on December 31st. If you were formed after the beginning of an accounting period, your first year (Year 1) will be less than the full 12-month period. Your determination letter will state the accounting period that you adopted.



Lines 1 through 14 of this form are comparable to lines 15 through 28 of Schedule A (Form 990 or 990-EZ). If you filed Schedule A for Year 4, show the information you reported in Part IV-A of Schedule A in the spaces for Year 4 through Year 1 in the applicable lines of Form 8734. Then enter your information for Year 5 on the applicable lines of Form 8734.

Please note, however, that the lists that you prepared for your records for lines 26b, 27a, 27b, and 28 of Schedule A for Year 4 through Year 1 must now be attached to Form 8734 in support of lines 12b, 13a, 13b, and 14. Be sure you change the line numbers used in support of Schedule A to the line numbers used for Form 8734, and include the information for Year 5.

The examples that follow are comparable to the examples given in Schedule A except that these examples reflect the 5-year advance ruling period instead of a 4-year period in Schedule A.

**Line 12. Organization meeting the section 509(a)(1) and 170(b)(1)(A)(vi) public support test.** This example shows that you meet the 33 1/3%-of-support test.

**Example.** X organization reported the following amounts in its Support Schedule for the 5-year period, Year 5 through Year 1:

Line		(f) Total
1	Gifts, grants & contributions . . . . .	\$300,000
3	Gross receipts from admissions, etc. . . . .	100,000
4	Dividends & interest . . . . .	300,000
10	Line 9 minus line 3 . . . . .	600,000
12a	2% of line 10 (2% limitation) . . . . .	12,000
b	Total of contributions exceeding the 2% limitation . . . . .	98,000

The X organization determined whether or not it met the section

Amount on line 12a of the Support Schedule (2% limitation) . . . . .							\$12,000
Contributors whose total gifts from Year 5 through Year 1 were in excess of the 2% limitation							
(a) Name	(b) Year 5	(c) Year 4	(d) Year 3	(e) Year 2	(f) Year 1	(g) Total	(h) Excess contributions (col. (g) less the 2% limitation)
XYZ Foundation			\$56,000	3,000	3,000	\$62,000	\$50,000
Apple Office Supply	\$12,000			3,000		\$15,000	3,000
Plum Corporation			\$7,500	15,000	7,500	\$30,000	18,000
John Smith	\$5,000	5,000	5,000	1,000		\$16,000	4,000
Sue Adams		\$10,000		10,000		\$20,000	8,000
Apple Trade Assoc.			\$20,000	7,000		\$27,000	15,000
<b>Total</b> (Carry the total of column (h) to line 12(b) of the Support Schedule.							<b>\$98,000</b>

509(a)(1)/170(b)(1)(A)(vi) public support test as follows:

Total support (line 10): . . . . .	\$600,000
Direct contributions:	
Total direct contributions from persons who contributed less than 2% of total support . . . . .	50,000
Total direct contributions from six donors, each of whom gave more than 2% (\$12,000) of total support . . . . .	170,000
Indirect contributions from the general public:	
United Fund . . . . .	40,000
Grant from Y City . . . . .	40,000
Total gifts, grants & contributions . . . . .	\$300,000
Total direct contributions from six donors, each of whom gave more than 2% of total support . . . . .	\$170,000
2% limitation for six donors: (2% × \$600,000 × 6) . . . . .	72,000
Less: Direct contributions in excess of 2% of total support . . . . .	98,000
Total public support . . . . .	\$202,000

Section 509(a)(1)/170(b)(1)(A)(vi) computation:

Line 12c Total support . . . . .	\$600,000
Line 12d Less total of lines:	
4 . . . . .	\$300,000
5 . . . . .	—
8 . . . . .	—
12b . . . . .	98,000
Line 12e Total public support . . . . .	\$202,000
Line 12f Public support percentage (line 12e divided by line 12c — \$202,000/\$600,000) . . . . .	33.67%

Since X organization received more than 33 1/3% of its total support for the period from public sources, it qualifies as a section 509(a)(1)/170(b)(1)(A)(vi) publicly supported organization.

**Facts and circumstances test.** If you do not meet the 33 1/3% public support test but received at least 10% of your support from the general public, other publicly supported organizations, or governmental units for your first five years, you may qualify as a publicly supported section 509(a)(1) and 170(b)(1)(A)(vi) organization. If you believe you are a publicly supported organization according to applicable regulations, you must attach a detailed statement of the facts upon which you base your conclusion. Your facts and circumstances may include (1) the amount of support you received from the general public, governmental units, or public charities, (2) whether you have a continuous and bona fide program for solicitation of funds from

the general public, governmental units, or public charities, and (3) all other facts and circumstances, including the public nature of your governing board, the extent to which your facilities or programs are publicly available, the extent to which your dues encourage membership, and whether your activities are likely to appeal to persons having a broad common interest or purpose. For additional information about the 10% facts and circumstances test, see **Pub. 557, Tax-Exempt Status for Your Organization**, and Regulations section 1.170A-9(e)(3).

**Line 12b. Contributions in excess of the 2% limitation.** An example of a list for line 12b showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for the advance ruling period exceeded the amount shown in line 12a is shown on page 2.

**Line 13. Organization meeting the section 509(a)(2) public support tests.** The following example illustrates the public support tests.

**Example.** Organization T reported the following amounts in its Support Schedule for the 5-year period, Year 5 through Year 1:

Line	(f) Total
1 Gifts, grants & contributions . . . . .	\$45,000
2 Membership fees . . . . .	50,000
3 Gross receipts from admissions, merchandise, etc. . . . .	25,000
4 Gross income from interest, dividends, etc. . . . .	80,000
9 Total of lines 1 through 8 . . . . .	\$200,000
13a Gifts from disqualified persons . . . . .	25,000
b Excess gross receipts from nondisqualified persons . . . . .	20,000

T determined whether it met the one-third tests of section 509(a)(2) in the following computation:

Section 509(a)(2) computation:

Line		
13c	Add: Amounts from column (f), lines 1, 2, 3, 6, and 7 . . . . .	\$120,000
13d	Total of line 13a . . . . .	\$25,000
	Total of line 13b . . . . .	20,000
		45,000
13e	Public support (line 13c minus line 13d total) . . . . .	\$75,000
13f	Total support (line 9, column (f)) . . . . .	\$200,000
13g	Public support percentage (line 13e divided by line 13f—\$75,000/\$200,000) . . . . .	37.50%
13h	Investment income percentage (line 4 divided by line 13f—\$80,000/\$200,000) . . . . .	40.0%

T received 37.50% of its total support from the public and thus met the more-than-one-third test of public support to total support. T's investment

**Line 13a Example**

(a) Name	(b) Year 5	(c) Year 4	(d) Year 3	(e) Year 2	(f) Year 1	(g) Total
David Smith	\$5,000	5,000	6,000			\$16,000
Anne Parker				\$8,000	10,000	\$18,000
<b>Total</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$6,000</b>	<b>\$8,000</b>	<b>\$10,000</b>	<b>\$34,000</b>

▶ Enter the total for each year of columns (b) through (f) on line 13a of the Support Schedule.  
▶ Enter the total of column (g) on the line 13a entry space for line 13d of the Support Schedule.

income percentage was 40.0%. Therefore, it did not meet the second part of the section 509(a)(2) test—the not-more-than-one-third of total support from gross investment income and net unrelated business taxable income.

Since T did not satisfy both of the one-third tests of section 509(a)(2), it failed the section 509(a)(2) public support test for its five-year period.

**Line 13a. Contributions, membership fees, and gross receipts from disqualified persons.** The example above shows a list of the names and total amounts received in each year from each "disqualified person" for amounts that were included in lines 1, 2, and 3 of Form 8734.

**Line 13b. Gross receipts from other than disqualified persons.** The example below is a list showing the name of, and amount received for each year that was more than the larger of:

1. The amount on line 11 for the year or
2. \$5,000

for any amount included in line 3 that was received from each person (other than "disqualified persons") for Year 5. Attach similar lists to determine excess amounts for Years 4, 3, 2, and 1 entry lines of 13b.

**Line 13b Example**

Year 5				
(a) Name	(b) Amount received in Year 5	(c) Amount on line 11 for Year 5	(d) Enter the larger of column (c) or \$5,000	(e) Year 5 Excess (column (b) less column (d))
Word Processing, Inc.	\$25,000	\$2,000	\$5,000	\$20,000

Enter the total for column (e) on line 13b for the Year 5 entry space . . . . . \$20,000

**Signature**

An officer, director, or trustee who is authorized to sign must sign Form 8734. Show the title or authority of the signer and the date.

**Paperwork Reduction Act Notice**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws. 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 8734 are in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . . .	29 hr., 39 min.
Learning about the law or the form . . . . .	1 hr., 27 min.
Preparing the form . . . . .	2 hr., 56 min.
Copying, assembling, and sending the form to the IRS . . . . .	16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. Do not send the form to this address. Instead, see **Where To File** on page 1.