

# IOWA

**Nº 113419**

## SECRETARY OF STATE

### CERTIFICATE OF INCORPORATION

November 5, 19 80

THE CEDAR AMATEUR ASTRONOMERS, INCORPORATED  
Cedar Rapids, Iowa

has filed articles of incorporation in this office and is hereby authorized to transact business as a corporation from November 5, 19 80, perpetually, under the provisions of Chapter 504A, 1979 Code of Iowa.



Fees Paid:

Filing . . . \$ 10.00

Recording . \$ 1.50

BY

*Mary Jane Odell*

SECRETARY OF STATE

DEPUTY

ARTICLES OF INCORPORATION  
OF  
THE CEDAR AMATEUR ASTRONOMERS,  
INCORPORATED

To the Secretary of State  
of the State of Iowa:

We, the undersigned, acting as incorporators of a corporation under the Iowa Nonprofit Corporation Act under Chapter 338 of the Laws of the Sixty-First General Assembly (1965) adopt the following Articles of Incorporation for such corporation:

NOV 5 9 46 AM '68  
SECRETARY OF STATE  
RECEIVED

- I. The name of this corporation shall be The Cedar Amateur Astronomers, Incorporated.
- II. The period of this corporation's duration shall be perpetual.
- III. The purposes for forming and organizing this corporation are to:

- (a) Promote study and interest in astronomical topics within the membership and among the general public via dissemination of knowledge and ideas through lectures, meetings, displays, presentations, discussions, and outdoor activities.
- (b) Encourage and foster observational and computational work in astronomy.
- (c) Encourage communication and activities among the regional astronomical societies.

IV. The address of this corporation's initial registered office in the State of Iowa is 1513 Parkwood Lane, N.E. in the city of Cedar Rapids, Iowa; County of Linn. The name of it's initial registered agent at such address is Franklin L. Olsen.

V. The number of directors constituting the initial board of directors of this corporation is five, and the names and addresses of the persons who are to serve as the initial directors are:

- (a) Franklin L. Olsen 1513 Parkwood Lane, N.E. Cedar Rapids, Iowa 52402
- (b) Douglas M. Slauson 139 Simpson St., S.W. Cedar Rapids, Iowa 52404
- (c) Steven J. Phillips 69 Dartmouth St., S.W. Cedar Rapids, Iowa 52404
- (d) James L. Browne 2804 Waveland Dr., N.W. Cedar Rapids, Iowa 52405
- (e) Frank Vasquez, Jr. 513 Knollwood Dr., S.E. Cedar Rapids, Iowa 52403

FILED  
E.F. KANE  
COUNTY RECORDER

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LINN COUNTY, IOWA

10641

DOCUMENT NO. \_\_\_\_\_  
RECORDING FEE 9.00

- VI. The date on which the corporation begins its existence will be the date on which the Secretary of State issues the certificate of incorporation.
- VII. The name and address of each incorporator is:
- Douglas M. Slauson  
139 Simpson St., S.W.  
Cedar Rapids, Iowa
- VIII. No part of the net earnings of this corporation shall inure to the benefit of any individual, and no part of the activities of this corporation shall consist of carrying on propaganda or otherwise attempting to influence legislation, or of participating or intervening in any political campaign on behalf of or in opposition to any candidate for public office, or contacting or urging the public or members of a legislative body to propose, support, or oppose legislation, or advocating the adoption or rejection of legislation. This corporation shall not carry on as more than an insubstantial part of its activities any activity which is not in furtherance of its exempt purposes.
- IX. Upon the dissolution or termination of this corporation, whether voluntary or involuntary, all property of the corporation shall be distributed by, and at the direction of, the Board of Directors to an Iowa college or colleges organized and operated exclusively for charitable, educational, religious, or scientific purposes which at that time qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1954, or, in the absence of such an organization, to another organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes which at that time qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1954. In no event shall said property be distributed to any officer or director of the corporation, or to any other person or persons whomsoever; provided, however, that the corporation shall have the right to pay and discharge such reasonable costs, expenses, and liabilities as may be incurred in furthering such purposes.
- X. This corporation has been established as an organization exempt from Federal Income Tax under Section 501(c)(3).
- XI. The fiscal year of this corporation shall be from January 1 through December 31.

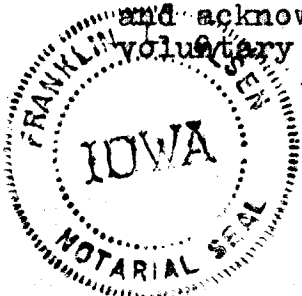
Dated NOVEMBER 1ST, 1980.

VOL 1851 PAGE 253

Douglas M. Slauson  
Douglas M. Slauson,  
Incorporator

STATE OF IOWA  
COUNTY OF LINN

On this FIRST day of NOVEMBER, A.D. 1980,  
before me, the undersigned, a notary public in and for said  
County in said State, personally appeared the incorporator  
DOUGLAS M. SLAUSON, to me known to be the person  
named in and who executed the foregoing articles of incorporation,  
and acknowledges that HE executed the same as a  
voluntary act and deed.



Franklin J. Olsen  
Notary Public in and for said  
County

OFFICE OF THE SECRETARY OF STATE  
This instrument recorded in Book 8-R Page 399 November 5 1980  
Expires Perpetual Cert. No. 113419 Receipt No. \_\_\_\_\_  
Filed By James Browne Cedar Rapids, Iowa  
Filing Fee 10.00 Recording Fee 1.50 Secretary of State

401

FILED FOR RECORD  
NOV 25 1980  
8:47 AM  
B. J. Hane  
RECORDER LINN CO. IOWA

Dated November 1, 1980

Douglas M. Slauson  
Douglas M. Slauson,  
Incorporator

STATE OF Iowa

COUNTY OF Linn

On this First day of November, A.D. 19 80,  
before me, the undersigned, a notary public in and for said County in said  
State, personally appeared the incorporator Douglas M. Slauson,  
to me know to be the person named in and who executed the foregoing arti-  
cles of incorporation, and acknowledges that he executed the same  
as a voluntary act and deed.



Franklin L. Olson  
Notary Public in and for said County

Nº 41449

# IOWA

## SECRETARY OF STATE

### AMENDMENT TO ARTICLES OF INCORPORATION

September 9, 1981

*As provided by law*

THE CEDAR AMATEUR ASTRONOMERS, INCORPORATED  
Cedar Rapids, Iowa 52402

*has filed an amendment to its articles of incorporation relating to . . . liability of members and activities under provisions of Internal Revenue Code.*



*Fees Paid:*

*Filing . . . \$ 10.00*

*Recording . \$ XX*

*Mary Jane Odell*

SECRETARY OF STATE

BY

DEPUTY

AMENDMENTS

7574  
3.00

To

The Articles of Incorporation  
Of

The Cedar Amateur Astronomers, Inc.  
Certificate No. 113419

SEP 9 9 08 AM '81

SECRETARY  
OF STATE

AMENDMENT I.

No members of the corporation shall be liable for any of the debts of the corporation nor shall the private property of the members, directors and officers of this corporation be liable for any debts or obligations of the corporation.

AMENDMENTS II.

Notwithstanding any other provisions of these articles the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding section of any future United States Internal Revenue Law) or (b) by a corporation contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Law).

Dated August 28, 1981



Douglas M. Slauson  
Douglas M. Slauson,  
president and incorporator

Basil Tilley  
Basil Tilley,  
secretary

OFFICE OF THE SECRETARY OF STATE Des Moines, Iowa	
This instrument recorded in Book	8-Y 547 September 9 1981
Expires	Perpetual
Filed By	James Browney Cedar Rapids, Iowa
Filing Fee	10.00
Recording Fee	XX
Secretary of State	

STATE OF Iowa

COUNTY OF Linn

On this 28th day of August, A.D. 1981, before me, the undersigned, a notary public in and for said County in said State, personally appeared the incorporator Douglas M. Slauson, to me known to be the person who executed the foregoing amendments, and acknowledges that he executed the same as a voluntary act and deed.

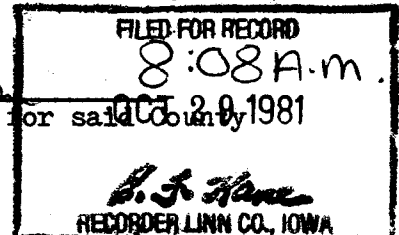
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OCT 21 1981

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COUNTY RECORDER  
Linn County, Iowa

Franklin L. Olsen  
Notary Public in and for said County



Internal Revenue Service  
District Director

Department of the Treasury

Date: 24 JUN 1983

Employer Identification Number:

42-119 7473

Accounting Period Ending:

December 31st

Form 990 Required:  Yes  No

Person to Contact:

August S. Simpson

Contact Telephone Number:

317/886-4118

Cedar Amateur Astronomers, Inc.  
5925 29th St. N.E.  
Cedar Rapids, Iowa 52401

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(1) + 170(b)(1)(A) (Mi)

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

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should contact us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA)\*

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the 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 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.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

230 S. Dearborn St., Chicago, Ill. 60604

(over)

Letter 947(DO) (5-77)

\*Please see attached w/ regards to Social Security.



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. 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 need an employer identification number even if you have no employees.

If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

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

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

Sincerely yours,

*J. R. Starnes*  
District Director

(X) (X) (X) (X) (X) (X) (X) (X) (X) (X)

\*

Beginning January 1, 1984, unless specifically  
excepted, you must pay taxes under the Federal Insurance  
Contributions Act (social security taxes) for each em-  
ployee who is paid \$100 or more in a calendar year.



# IOWA DEPARTMENT OF REVENUE

HOOVER STATE OFFICE BUILDING

DES MOINES, IOWA 50319

May 18, 1984

Cedar Amateur Astronomers, Inc.  
5925 Seminole Valley Trail NE  
Cedar Rapids, IA 52401

F.E.I.N. 42-1197973

Gentlemen:

The Department has determined that under Iowa Code §422.34 your organization is exempt from Iowa Corporation Income Tax.

This determination is based principally on the fact that your organization has received exempt status from the Internal Revenue Service. You must inform the Iowa Department of Revenue, in writing, of the revocation of or any change in your exempt status by the IRS within thirty (30) days after the federal determination.

Iowa Corporation Income Tax returns are not required in the future, even if tax is imposed by the IRS on unrelated business income, as long as your exempt status remains unchanged. If revocation is imposed by the IRS, Iowa Corporation returns, tax and interest will automatically become due for the years exempt status was revoked.

Your organization is subject to the provisions of Iowa Code §422.16 with regard to withholding Iowa Income Tax from employees' wages.

Sincerely,

Jerry Northwick, Supervisor  
Business Section  
Audit Division

WP2