

Eligibility to Conduct Bingo Games in the City of Fortuna

Fortuna Municipal Code States the Following:

5.16.030 Eligibility to conduct bingo games.

No person, organization, or other legal entity shall be permitted to conduct **bingo** games in the city unless such persons, organizations, or other legal entities possess a valid certificate or letter from the Franchise Tax Board and the Internal Revenue Service stating that they are exempted from the payment of the bank and corporation tax by Section 23701(d) of the Revenue and Taxation Code and that a contribution or gift to them would be a charitable contribution under Section 170(c)(2) of the Internal Revenue Code of 1954, and possess a valid permit issued pursuant to the provisions of this chapter. (Ord. 77-373 § 3).

5.16.040 Permit – Required – Application.

A. No person or organization shall conduct a bingo game without obtaining a permit from the city council to do so.

B. Written application for a permit required by this chapter shall be made by affidavit under penalty of perjury and filed with the city clerk.

Please provide the following information to the City of Fortuna to process your Bingo Application:

Name of Organization: Humboldt County Ducks Unlimited

Name(s), Signature(s) and Addresses(s) of Organization Officer(s):

1.) Printed Name of Officer: Melita Evans

Address of Officer: 5 painter st Eureka CA 95562

Signature of Officer: [Signature]

2.) Printed Name of Officer: _____

Address of Officer: _____

Signature of Officer: _____

3.) Printed Name of Officer: _____

Address of Officer: _____

Signature of Officer: _____

Days and Hours of Operation of Bingo Games: 5-11

*If Bingo is being hosted in a City of Fortuna Venue, please write the name of the venue.

Address of premises where bingo games will be conducted: 1800 Riverwalk Drive

Statement of ownership or lease of premises: _____

Purpose for which such premises are used by the organization: Bingo & Dinner

Eligibility to Conduct Bingo Games in the City of Fortuna

Statement of ownership of bingo equipment used in the operation of bingo games:

DUCKS UNLIMITED

Statement of consent for chief of police to inspect any bank accounts containing profits derived from bingo games:

Name of each person, corporation, partnership, or other legal entity which has a financial interest in the conduct of bingo games for your organization:

DUCKS UNLIMITED

Name of person responsible for the operation of the bingo games:

Brian Henderson

Your organization **must** provide copies of certificates or letters evidencing exempt status under Section 23701(d) of the Revenue and Taxation Code and Section 170(c)(2) of the Internal Revenue Code of 1954, received from the Franchise Tax Board and the Internal Revenue Service.

*The City may request further information as may be required by the city council. (Ord. 77-373 §§ 18, 19). In addition, your application will be presented for Council consideration at a publicly noticed Public Hearing. You will be contacted regarding the date of your hearing. Permits are non-transferable and may be revoked or suspended.

For additional information or any questions regarding this form, please contact the City Clerk at 707-725-7600 or you can email directly to cityclerk@ci.fortuna.ca.us.

TAX STATUS

The Internal Revenue Service has ruled that Ducks Unlimited, Inc. Qualifies under the provisions of Section 501(c)(3) of the Internal Revenue Code (IRC) as an organization created for charitable, educational, scientific and conservation purposes and, therefore, is exempt from federal income taxes on related income. As a qualified tax-exempt organization, Ducks Unlimited must operate in conformity with the IRC to maintain its tax exempt status. Donations to Ducks Unlimited are deductible by the donor as charitable contributions for federal income tax purposes.

Ducks Unlimited's federal taxpayer identification number is 13-5643799. Each of its state and local committees is chartered as a chapter of Ducks Unlimited with its own federal taxpayer identification number, and is exempt from federal income tax under the provisions of Section 501(c)(3) through Ducks Unlimited's group exemption (group exemption number 9352).

The following letters, identified by the date of the letter, support Ducks Unlimited's tax exempt status:

November 29, 1938—original determination letter from IRS entitling DU to exemption under provisions of §101(6) of the Revenue Act of 1936. Contributions to DU by individual donors are deductible by such individuals in arriving at their taxable net income as provided by §23(o).

July 1, 1965—modification to original determination letter to include deductibility related to gifts and bequests under the provisions of §§2055, 2106, and 2522 of the Code.

October 20, 1970—confirmation that DU is not classified as a private foundation as defined in §509(a) of the Internal Revenue Code.

February 24, 1978—confirmation that tax exemption under §101(6) of the Revenue Act of 1936 corresponds to exemption under §501(c)(3) of the Internal Revenue Code of 1954.

January 23, 1985 (not reproduced here)—recognition of tax exempt status of organizations DU operates, supervises, or controls . . . as exempt from federal income tax under §501(c)(3) of the Code . . . classification of those organizations as organizations that are not private foundation because they are of the type described in §§509(a)(1) and 170(b)(1)(A)(vi) of the Code. . . donors may deduct contributions to DU and its subsidiaries as provided in §170 of the Code. Bequests, legacies, devises, transfers, or gifts to DU or for DU's use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of §2055, 2106, and 2522 of the Code.