

**Application for Recognition of Exemption  
 Under Section 501(a)**

OMB No. 1545-0057

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

Read the instructions for each Part carefully. **A User Fee must be attached to this application.**  
 If the required information and appropriate documents are not submitted along with Form 8718 (with payment  
 of the appropriate user fee), the application may be returned to the organization.

**Complete the Procedural Checklist on page 6 of the instructions.**

**Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.)**  
 Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

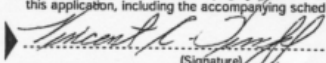
- a  Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
- b  Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c  Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d  Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e  Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f  Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g  Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h  Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i  Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j  Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k  Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l  Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m  Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n  Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

<b>1a</b> Full name of organization (as shown in organizing document) <i>RIDGEWOOD CAMERA CLUB INC.</i>		<b>2</b> Employer identification number (EIN) (if none, see <b>Specific Instructions</b> on page 2) <i>06-1664294</i>
<b>1b</b> c/o Name (if applicable) <i>C/O VINCENT C. KEMPF</i>		<b>3</b> Name and telephone number of person to be contacted if additional information is needed <i>VINCENT C. KEMPF</i>  <i>(201) 825 3634</i>
<b>1c</b> Address (number and street) <i>11 REEF AVENUE</i>	<b>Room/Suite</b>	
<b>1d</b> City, town or post office, state, and ZIP + 4 If you have a foreign address, see <b>Specific Instructions</b> for Part I, page 2. <i>RAMSEY, NJ 07446 2434</i>		
<b>1e</b> Web site address	<b>4</b> Month the annual accounting period ends <i>MAY</i>	<b>5</b> Date incorporated or formed <i>5/12/1954</i>
<b>6</b> Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>		
<b>7</b> Has the organization filed Federal income tax returns or exempt organization information returns? . . . . . <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span> If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

- 8** Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.
- a  **Corporation**— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
  - b  **Trust**— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
  - c  **Association**— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here . . . . .

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

**PLEASE SIGN HERE**  *VINCENT C. KEMPF, TREASURER* *12/10/2002*  
 (Signature) (Type or print name and title or authority of signer) (Date)

**Part II. Activities and Operational Information** (Must be completed by all applicants)

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

SEE ATTACHMENT 1

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

YEARLY INCOME FROM MEMBER DUES, ASSESMENT ..	\$6737.00
YEARLY INCOME FROM NON-MEMBER INTERNATIONAL SALON ..	2700.00
YEARLY INTEREST INCOME	250.00

## Attachment 1

The main and sole purpose of the club is to help members improve their photographic skills. To assist members in achieving that goal we are organized as a social club and the following activities of the club are conducted.

- 1) Photography competitions between members are held on meeting nights. These are both slide and print competitions of members photographic images judged by an outside expert. The main purpose is to allow members to increase their photographic skills through juried analysis of the work of all members. Fifteen competitions are held yearly and account for approximately 70% of club activities.
- 2) Photography programs are held during meeting nights. These programs are conducted by non-member photographers who are noted for a particular specialty. The main purpose of this activity is to increase the photographic skills of the members. Normally some six programs are conducted yearly and account for some 20% of the club activities.
- 3) Workshops are conducted on various photographic subjects of general interest to the members. Each workshop is conducted by a member having overall knowledge in a particular area of photography. These workshops are held to increase member's photographic skills. The workshops are conducted outside of normal meeting nights and are limited to members. Some ten to fourteen workshops are conducted each year. This activity accounts for approximately 5% of the club's activities
- 4) Field trips are conducted for the purpose of photographing places of photographic interest to members. Photographic knowledge particular to the making of images is shared amongst members in this activity especially to beginner and intermediate level members. The field trips are led by a member elected as the Workshop Chairperson. These field trips are conducted outside of normal meeting nights and account for approximately 4% of the club's activities.
- 5) An International Salon (or photographic contest) is held by the club in which member's work is entered into competition with non-member's photographic work from around the world. The purpose for the members is similar to the normal photographic competitions conducted by the club, to allow members to judge the relative quality of their work against other photographers throughout the world. This accounts for approximately 1% of the club's activities.

## Part II. Activities and Operational Information (continued)

3 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
JOHN FATUZZO, PRESIDENT 0-63 BLUE HILL AVE, FARLAWN, NJ 07410	\$ 0.00
PETER O'MALLEY, VICE PRESIDENT 418 GROVE STREET, ORADELL, NJ 07649	\$ 0.00
MARIE KELLEHER, RECORDING SECRETARY 8841 KENNEDY BLVD, NORTH BERGEN, NJ 07047	\$ 0.00
VINCENT C. KEMPF, TREASURER 11 REKY AVE, RAMSEY, NJ 07446 2434	\$ 0.00
HELEN CHARARIAN, COMPETITION SECRETARY 42 BISSET DRIVE, WEST MILFORD, NJ 07480	\$ 0.00
FLORENCE KANTOR, COMPETITION SECRETARY 152 RIVERDALE ST., HILLSDALE, NJ 07642	\$ 0.00

4 If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

N/A

5 If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

N/A

6 If the organization has capital stock issued and outstanding, state: (1) class or classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.

N/A

7 State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

SEE ATTACHMENT 2

8 Explain how your organization's assets will be distributed on dissolution.

DONATED TO THE PHOTOGRAPHIC SOCIETY OF AMERICA (PSA)

## Attachment 2

Any person of good character, who shall have been nominated in writing in due form by a member of the club and who shall have paid his initiation fee and dues shall be declared elected to the appropriate class of membership upon receipt of an affirmative vote at the next scheduled Executive Committee meeting.

(The class of membership referred to specifies one of two classes based on photographic experience. The class is only applicable to photographic competitions. The class arrangement allows a broad range of members to compete with each other on a more equal footing. All other activities of the club are independent of class.)

Part II. Activities and Operational Information (continued)

9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? . . . . .  Yes  No
If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.

10 Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? .  Yes  No
If "Yes," state in detail the amount received and the character of the services performed or to be performed.

11 Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? . . . . .  Yes  No
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.

12 Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? . . . . .  Yes  No
If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.

13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? . . . . .  Yes  No
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.

14 Does the organization now lease or does it plan to lease any property? . . . . .  Yes  No
If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)

SEE ATTACHMENT 3

15 Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in a political organization? . .  Yes  No
If "Yes," explain in detail and list the amounts spent or to be spent in each case.

16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? . . . . .  Yes  No
If "Yes," attach a recent copy of each.

SEE ENCLOSED FOCAL PLANE & FLYER

### Attachment 3

The organization leases space in the Women's Club of Wyckoff on a nightly basis to conduct its regular meetings. We currently lease this facility for \$60.00 per night for twenty five nights per year.

PLEASE RETURN CONTRACT  
WITHIN TWO (2) WEEKS

The Woman's Club of Wyckoff  
176 Wyckoff Ave.  
Wyckoff N.J. 07481

Subject to the terms and conditions hereinafter set forth, permission is hereby granted to RIDGEWOOD CAMERA CLUB of P.O. Box 55 RIDGEWOOD N.J. 0745 the Licensee, to use the building at 176 Wyckoff Ave., Wyckoff, N.J., belonging to The Woman's Club of Wyckoff, on 2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup>, 5<sup>th</sup> Wed. between the hours of 7:00 PM and 12:00 M with kitchen privileges for the sole purpose of CLUB ACTIVITIES. For such use and occupancy the Licensee agrees to make a donation of \$ 60.00 to the Club. The sum of \$ 60 plus a \$      security deposit shall be returned within two weeks with this application to reserve the date and space specified.

Make checks payable to THE WOMAN'S CLUB OF WYCKOFF. This payment shall be considered liquidated damages and will not be refunded should licensee cancel the contract. The balance of \$      shall be paid upon receipt of key to the premises. The security deposit shall be returned to Licensee providing the facilities are left in clean and satisfactory condition.

- (a) Licensee shall observe all regulations promulgated by the club which shall be posted on the premises and said regulations shall be considered a part of this application.
- (b) Licensee shall be responsible for any and all breakage or other damage to Club property.
- (c) Licensee shall observe all State, County and Municipal regulations concerning the use of said premises. (i.e. No raffles in Wyckoff)
- (d) No alcoholic beverages shall be sold or offered for sale, at any time, on any part of the Club premises.
- (e) Licensee agrees that it will hold the Club free of liability imposed by law by reason of its use of the premises.
- (f) Duly authorized agents of the Club shall have free and unhampered access to all parts of the Club premises during the above granted period of use.
- (g) All property belonging to the Licensee must be removed from the premises immediately following building use.
- (h) This permission is void unless the following requirements are met:
  1. The piano may not be moved.
  2. Pictures, hangings, draperies or other Club property may not be disturbed or moved.
  3. NOTHING MAY BE FASTENED TO THE WALLS, CEILINGS, WOODWORK, STAGE, WINDOW CURTAINS OR LIGHTING FIXTURES. (i.e. STRING, TACKS, TAPE OF ANY KIND)
  4. STREAMERS, CONFETTI, RICE OR BIRD SEED MAY NOT BE USED INSIDE THE CLUB HOUSE OR ANYWHERE ON THE PROPERTY.
  5. There is to be NO cooking on the premises - the stove may be used for warming ONLY.
  6. All trash must be removed from the premises.
  7. Close and lock all doors and windows.

Please sign and return carbon copy  
of contract with deposit.

Make checks payable to:  
THE WOMAN'S CLUB OF WYCKOFF

Mail To:

Regina  
Schaub  
156 Sunset Blvd  
Wyckoff, NJ 07481-2420

A \$      fee (cash) is payable upon  
receipt of key (non-refundable)

Please attach a schedule of the dates  
covered in this agreement for Sept.'02  
thru Sept.'03.

60.00/meeting payable in advance  
of all meetings in the month.

THE WOMAN'S CLUB OF WYCKOFF

By \_\_\_\_\_

Duly authorized Club representative Ethel B. Rose  
82 Morley Dr  
Wyckoff, NJ 07481

Address \_\_\_\_\_

Phone No 201-652-9744 (club) 201-652-1802

Date 08-13-02

Licensee John Justin Fazio

Address 0-63 Blue Hill Ave.

Fair Lawn, NJ 07410

Phone No (201) 796-1940 (Home)

Date 9/1/02



**Part III. Financial Data (Must be completed by all applicants)**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

	(a) Current Tax Year		3 Prior Tax Years or Proposed Budget for Next 2 Years		(e) Total	
	From	To	(b)	(c)		(d)
<b>Revenue</b>						
1 Gross dues and assessments of members . . . . .	4/1/02	12/31/02	611101	61100	61199	21261.06
2 Gross contributions, gifts, etc. . . . .			573102	579161	573102	
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)						
4 Gross amounts from unrelated business activities (attach schedule)			2706.00	2805.00	2295.00	7806.00 SEE ATTACH 4
5 Gain from sale of assets, excluding inventory items (attach schedule) . . . . .						
6 Investment income (see page 3 of the instructions)			58.74	283.45	225.88	278.35
7 Other revenue (attach schedule) . . . . .						846.42
8 Total revenue (add lines 1 through 7) . . . . .			4462.24	8775.52	9082.12	7593.60
<b>Expenses</b>						
9 Expenses attributable to activities related to the organization's exempt purposes. . . . .			2169.02	4230.66	3755.40	3729.80
10 Expenses attributable to unrelated business activities			326.95	2605.32	2492.43	2703.12
11 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .						
12 Disbursements to or for the benefit of members (attach schedule)						
13 Compensation of officers, directors, and trustees (attach schedule)						
14 Other salaries and wages. . . . .						
15 Interest . . . . .						
16 Occupancy . . . . .			600.00	1500.00	1440.00	1620.00
17 Depreciation and depletion . . . . .						
18 Other expenses (attach schedule) . . . . .						
19 Total expenses (add lines 9 through 18) . . . . .			3095.97	8335.98	7887.83	7552.92
20 Excess of revenue over expenses (line 8 minus line 19) . . . . .			1366.27	4439.54	1194.29	40.68

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

	Current Tax Year as of 12/31/02
<b>Assets</b>	
1 Cash . . . . .	9974.12
2 Accounts receivable, net . . . . .	
3 Inventories . . . . .	
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 Total assets . . . . .	9974.12
<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 Total liabilities . . . . .	0.00
<b>Fund Balances or Net Assets</b>	
17 Total fund balances or net assets . . . . .	
18 Total liabilities and fund balances or net assets (add line 16 and line 17) . . . . .	

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.

## Attachment 4

All revenue on line 4 is from non-member participation in the yearly International Salon

**Schedule D** Organizations described in section 501(c)(7) (Social clubs)

1 Has the organization entered or does it plan to enter into any contract or agreement for the management or operation of its property and/or activities, such as restaurants, pro shops, lodges, etc.?  Yes  No

If "Yes," attach a copy of the contract or agreement. If one has not yet been drawn up, please explain the organization's plans.

2 Does the organization seek or plan to seek public patronage of its facilities or activities by advertisement or otherwise?  Yes  No

If "Yes," attach sample copies of the advertisements or other requests.

If the organization plans to seek public patronage, please explain the plans.

3a Are nonmembers, other than guests of members, permitted or will they be permitted to use the club facilities or participate in or attend any functions or activities conducted by the organization?  Yes  No

If "Yes," describe the functions or activities in which there has been or will be nonmember participation or admittance. (Submit a copy of the house rules, if any.)

*ANY NON MEMBER CAN VISIT ANY ONE OF OUR REGULAR MEETINGS TO DETERMINE IF THEY WANT TO JOIN. THEY HOWEVER CANNOT PARTICIPATE IN ANY OF THE CLUB ACTIVITIES AS A NON-MEMBER*

b State the amount of nonmember income included in Part III of the application, lines 3 and 4, column (a) . . . . .	\$ 0.00
c Enter the percent of gross receipts from nonmembers for the use of club facilities . . . . .	0 %
d Enter the percent of gross receipts received from investment income and nonmember use of the club's facilities . . . . .	0 %

4a Does the organization's charter, bylaws, other governing instrument, or any written policy statement of the organization contain any provision that provides for discrimination against any person on the basis of race, color, or religion?  Yes  No

b If "Yes," state whether or not its provision will be kept.

c If the organization has such a provision that will be repealed, deleted, or otherwise stricken from its requirements, state when this will be done. \_\_\_\_\_

d If the organization formerly had such a requirement and it no longer applies, give the date it ceased to apply . . . . . \_\_\_\_\_

e If the organization restricts its membership to members of a particular religion, check here and attach the explanation specified in the instructions . . . . .

See reverse side for instructions

**Internal Revenue Service**  
**Director, Exempt Organizations**

**Department of the Treasury**  
**P.O. Box 2508 Room 4106, Group 7825**  
**Cincinnati, Ohio 45201**

**Date:** February 14, 2003

The Ridgewood Camera Club Inc.  
c/o Vincent C. Kempf  
11 Refy Avenue  
Ramsey, NJ 07446-2434

**Employer Identification Number:**  
06-1664294

**Person to Contact ID#:**  
Gary L. Botkins -31-07635

**Contact Telephone Numbers:**  
513-263-3484 Phone  
513-263-3669 FAX

**Response Due Date:**  
March 07, 2003

Dear Sir or Madam:

Before we can recognize your organization as being exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information to make that determination on your Form 1024, Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1024.

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

Sincerely yours,



Gary L. Botkins  
Exempt Organizations Specialist

Enclosure

The Ridgewood Camera Club Inc 06-16642 94

Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer whose name is listed on page 3 of the application. If we do not receive your complete response by the due date, we will close your case temporarily. If you submit your response within 90 days after your case has been closed, we will re-open it for processing and you will neither have to file a new application nor lose your user fee.

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Additional Information Requested:

1. **To qualify for a 501(c)(7) organization, 65% of your income must come from members. Only 35% can come from non-member income. Of this 35% non-member income, the allocation is 20% investment income and 15% non-member income. Please give us a breakdown of income for the following years (2002), (2001), (2000) and (1999).**
  - a. **members**
  - b. **general public**
  - c. **non-members**
  - d. **sale of windbreakers, shirts and other apparel**
  - e. **commission on the sales of camera equipment to members and non-members**
  - f. **the percentage of gross receipts from non-members use of the club**
  - g. **the percentage of gross receipts from investments**
2. Does the organization own the copyrights on all published materials? Does the organization receive any advertising income from the published materials?
3. Please provide the following information:
  - a. The total number of members.
  - b. The total number of members in each class of membership.
  - c. The total amount of yearly dues.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:  
Internal Revenue Service  
Exempt Organizations  
P. O. Box 2508  
Cincinnati, OH 45201  
ATT: Gary L. Botkins  
Room 4106, Group 7825

Street Address:  
Internal Revenue Service  
Exempt Organizations  
550 Main St, Federal Bldg.  
Cincinnati, OH 45202  
ATT: Gary L. Botkins  
Room 4106, Group 7825

February 24, 2003

Gary L. Botkins  
Exempt Organizations Specialist

The responses to your three questions in the attached letter are given as follows:

1)

Item	1999	2000	2001	2002	
Members	4987.25	5949.24	5679.57	6598.05	
General Public	0.00	0.00	0.00	0.00	
Non-members	2295.00	2805.00	2706.00	2912.00	See Note 1
Sale of windbreakers ...	38.00	102.00	106.50	192.50	
Commission on sale of camera equipment ...	0.00	0.00	0.00	0.00	
% of gross receipts from non-members use of club	30.2	30.7	31.0	29.2	See Note 1
% of gross receipts from investments	3.6	3.0	2.6	2.8	

#### Note 1

The Exemption Requirements for Social Clubs listed on the IRS website state “Of the 35%, not more than 15% of the gross income receipts may be derived from the use of the club’s facilities or services by the general public or from other activities not furthering social or recreational purposes for members.”

The non-member income that I have listed comes directly from one source, income from a yearly International Photographic Salon that is conducted by our organization . This salon competition is entered by Ridgewood Camera Club members and other photographers around the world who belong to the Photographic Society of America and other camera clubs. The work involved in setting up the International Salon; cataloguing the slides, maintaining competition records and handling mailings is performed solely by Ridgewood Camera Club members. The Salon competition judging is then conducted at our facilities and attended by many Ridgewood Camera Club members and is a Ridgewood Camera Club event. While a portion of the revenue from this event comes from non Ridgewood Camera Club members it is not income “derived from the use of the club’s facilities or services by the general public or from other activities not furthering social or recreational purposes for members” as stated in the Exemption Requirements on the IRS website. I listed this revenue from non Ridgewood Camera Club members separate from member income to be technically correct and forthright.

Thus I feel that this income should not be considered as exceeding the 15% guidelines for exemption status.

2) The Ridgewood Camera Club does not own copyrights on any of its published materials and distributes them freely to all photographers around the world.

3a) There are a total of 103 members

3b) There are 50 members in Class A and 53 members in Class B. The only differentiation in the Classes is in photographic competitions to ensure the photographs of Class B members are judged more leniently.

3c) The total amount of yearly dues is \$4120.00

Vincent C. Kempf

Treasurer RCC