

MARION COUNTY AEROSPACE FOUNDATION

2439 S.E. 35th Street
Ocala, Florida 34471-6165

27 September 1992

Department of the Treasury
Internal Revenue Service
District Director
C-1130
Atlanta, Georgia 30301

ATTN: Mrs Stephonie Houston
EO Specialist

REFERENCE: EIN 59-3069540
Your letter 27 August
My letter 4 September
Our several telephone conversations

SUBJECT: Advance Ruling 509(a)(2)

Dear Mrs. Houston:

Before I begin this correspondence allow me to take a moment to thank you for your courtesy and help with several questions I had. On behalf of the Board of Directors, I submit this reply to your letter, in particular, page 2 of your 27 August letter.

We hereby request an advance ruling under Code Section, under 509(a)(2). We agree with your comment that we would more appropriately fall within that description.

Enclosed is an executed copy, in duplicate, of form 872-C. Also enclosed is an accounting of the contribution of individuals to the Foundation since its inception.

I would like to request additional copies of 170(b)(1)(A)(vi) and 509(a)(2) and 509(a)(1) so that we were in total compliance.

Our ultimate objective is to support a combined facility which would house a museum, a meeting facility and a Civil Air Patrol Search and Rescue Center. This would be a rather ambitious undertaking and therefore our sights must be lower for the short term. There is an existing CAP Operation Center at the Ocala Airport; however, the roof leaks, files, records and paper products get wet, radio equipment (present equipment is 30+ years old) requires constant maintenance due to high humidity, and lighting is poor. This facility is presently supported by four CAP members from "out-of pocket" funds. This facility is a single room but should be at least five rooms to house the mission personnel plus a radio room. Ocala Airport is designated by the State of Florida as one of the few primary emergency preparedness areas in the State.

This Operations Center is presently located adjacent to one of the hangers; if the museum/meeting facility is established more distant from an aircraft parking area, then two facilities would be necessary ... that would be in a long range plan.

I will address each of the remaining questions, in the order asked in your letter of 27 August, with our best effort to be complete and concise.

BUDGET

see attachment "Statement of Revenue and Expenses"

DESCRIPTION OF ACTIVITIES

In our response throughout this correspondence we, hopefully, will communicate our complete intentions and to your satisfaction.

DESCRIPTION OF ACTIVITIES (in detail)

A. The intention of the "founding members" of the Marion County Aerospace Foundation was, and continues to be, to promote aviation and aerospace, and the studies of aviation/aerospace through encouraging youth to study math and aviation sciences, establish a museum for science and to preserve aviation history of Marion County, a meeting place for aviation organizations (Civil Air Patrol, Air Explorer Scouts, EAA, Air Force Association, FAA Air Safety Seminars, et al, and a CAP Operations Center. We have a tentative commitment from a city official to provide acreage at the airport for such a facility.

B. This activity will be initiated as soon as funds are accumulated and in sufficient amount. We are considering temporary facilities until more adequate arrangements may be made.

C. A building will be erected using donated or otherwise accumulated funds; tax exempt status is essential for two primary purposes. (1) it would extend credibility in the eyes of the general public in that the IRS had approved our purpose, and (2) the Foundation would more readily achieve endorsement by the Marion County Board of Commissioners and the City of Ocala City Council. An aggressive approach will begin upon receipt of exemption approval. The facility will be upon City of Ocala property at the airport; the directors will be volunteers/members of the Foundation.

D. Requirements. The only requirement to receive benefit from the Foundation would be membership in the CAP, Air Explorer Scouts, Space Camp, Young Astronauts, or other aerospace organization approved by the Foundations Board. The Museum would be available to the general public.

E. CHARGES/FEES. Since no facility exists at present, no consideration for fees have been considered. At such time, any fees or charges would be such to maintain and expand the building facilities and for program support. Tax exempt organizations would be charged a nominal fee in dollars and/or, "in kind" labor; non tax exempt organizations would be charged consistent upon then existing market conditions.

F & G. No activity exists; the question is not applicable.

PROMOTION OF AVIATION SKILLS AND EDUCATION

The Civil Air Patrol, Air Explorer Scouts, Space Camp, Young Astronauts and those others interested individuals in aviation sciences would be our primary beneficiaries. All of these must have a facility to meet where there is an aviation orientation ... at the airport. Our intention is to aid in the teaching of aviation and aerospace as well as teach the subject. Four of the five original directors of this Foundation are pilots, three with more than 12,000 hours of flying time; one is a retired USAF Colonel, another a retired USN Commander and the third a retired airlines captain. The fourth is a long time advocate of aerospace education. The writer of this response has been involved in the Civil Air Patrol since June 1944 (except for active duty in the USAF) and is a Colonel in the Civil Air Patrol. I have spent most of my life in helping young people achieve their goals.

DESCRIPTION OF PROGRAMS

Many of the young people who have interest in aviation and aerospace are from minority families and/or families with minimum incomes. Uniforms, ability to participate in encampments and other logistics are required for them to participate. Because of the short fall in family income these young people are denied participation. Our intention would be, in part, to subsidize those who can not afford to get involved.

COOPERATE WITH OTHERS

We would cooperate with others in the solution of aviation concerns. Those "others" are identified as the general public, the aviation community, the Ocala Airport Advisory Board and the Federal Aviation Administration. We would co-sponsor aviation safety seminars and hold aviation workshops to educate the general public of the value of aviation and safety procedures at the airport.

DETAILED DESCRIPTION OF EDUCATION PROGRAMS/WORKSHOPS

I believe that I have elaborated on this question throughout this correspondence in considerable detail. If I have missed your point, please advise what additional detail is required. Since our Foundation is struggling to become established we have no educational material of our own. Our programs would be publicized via local media; safety seminars would be publicized by the FAA.

COPIES OF BROCHURES

No brochures are available at present. As you can see from our financial statement, our funding is virtually non existent. Enclosed, however, is a sample letter which we would use to solicit funds. At such time when tax exemption is approved, we would use a statement to that effect.

LEASES OR CONTRACTS

None exist at present. The only lease that we would contemplate would be with the City of Ocala. We presume that this would be a long term lease for use of municipally owned airport property (acreage and/or facilities).

AMENDED ARTICLES OF INCORPORATION

These are in process and will be in compliance with your letter. They will be forwarded upon return from the State of Florida.

MUSEUM

The museum would be located on City of Ocala Airport Property. The museum and any other facility of the Marion County Aerospace Foundation will most likely be leased from the City of Ocala. The facility would have to be erected since no identifiable structure exists and it would have to be maintained. Since the property would be upon City of Ocala land, should the lease ever be terminated, all improvements would revert to the City of Ocala. With regard to the present facility used by the Civil Air Patrol at the airport, no lease exists, and any improvements, if any would inure to the City of Ocala and not to any private benefit.

The museum would be open to the general public. No fees are presently planned to view museum exhibits; at such time that we have a viable museum, a nominal fee would be appropriate to maintain the exhibits. Actual hours have not been determined since the facility does not exist at this time. The intended exhibits would depict aviation items, events and aviation/aerospace science exhibits and displays to further the understanding of aviation/aerospace. As examples; a wind/smoke tunnel to demonstrate air flow and turbulence over a wing surface, aircraft instrumentation to demonstrate air speed or altitude; the displays would only be limited by imagination and the dollars to produce the display.

FUNDRAISING

There is no plan to use professional fundraisers. Should we ever consider any, we would, at that time, certainly consult with the IRS and others to assure conformance with existing Federal and State of Florida Laws.

Regarding your comment about air shows we would not sponsor an air show since the exposure to risk and liability would be enormous. We would simply be a vendor selling goods and/or provide services to assist the sponsor. Any funds so generated would be for the services to be provided by the Foundation.

Membership dues would be a source of identifiable income. "Other events" are not identified at this time.

Respectfully submitted,

Robert J. Schaetzl
Chief Executive Officer
Marion County Aerospace Foundation, Inc.