

Form 872-C (Rev. March 1986)	Department of the Treasury—Internal Revenue Service Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code (See Form 1023 instructions for Part IV, line 3.)	OMB No. 1545-0056 Expires 3-31-89
		To be used with Form 1023. Submit in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

Montana Post Secondary Educational
 Opportunities Committee, Inc.

(Exact legal name of organization)

P.O. Box 7751 - Northern Montana College

Harvee, Montana 59501

(Number, street, city or town, state, and ZIP code)

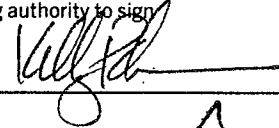

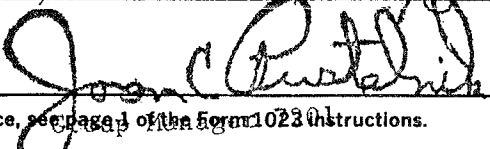
and the

District Director
 of Internal Revenue

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, then the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year December 31, 1990

Name of organization	Date
Montana Post-Secondary Educational Opportunities Committee, Inc.	X JUNE 18, 1991
Officer or trustee having authority to sign	
Signature ▶ X 	
District Director	Date
	6/27/91
By ▶ 	

Form **1024**
(Rev. December 1989)
Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120

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 you.

Complete the Procedural Checklist on page 4 of the instructions.

Part I.—Identification of Applicant (Must be completed by all applicants; also complete appropriate Schedule.)

Check the appropriate box below to indicate the section under which you are applying:

- a Section 501(c)(2)—Title holding corporations (Schedule A, page 6)
- b Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 7)
- c Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 8)
- d Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 8)
- e Section 501(c)(7)—Social clubs (Schedule D, page 9)
- f Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 11)
- g Section 501(c)(9)—Voluntary employees' beneficiary associations (Schedule F, page 12)
- h Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident or other benefits (Schedule E, page 11)
- 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 13)
- j Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 14)
- k Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 15)
- l Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Schedule J, page 16)
- 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 17)
- n Section 501(c)(20)—Trust/organization for prepaid group legal services (Parts I, II, and Schedule M, page 21)
- o Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 6)
- p Section 120—Qualified group legal services plans (Parts I, II, and Schedule L, page 19)

1a Full name of organization (as shown in organizing document) Montana Post Secondary Educational Opportunities Committee, Inc.	2 Employer identification number (if none, see Specific Instructions) 81-0458218
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1b c/o Name (if applicable)

1c Address (number and street)
1511 Poly Drive

1d City or town, county, state, and ZIP code
Billings, MT 59102

3 Name and telephone number (including area code) of person to be contacted during business hours if more information is needed
Nancy Krogh (406) 657-1026

4 Month the annual accounting period ends
December

5 Date incorporated or formed
August 16, 1990

6 Activity codes (see back cover)
038

7 Did the organization apply for recognition of exemption under this Code section or under any other section of the Code? Yes No
If "Yes," attach an explanation.

8 Has the organization filed Federal income tax returns or exempt organization information returns? Yes No
If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.
990, 1989, Ogden, UT

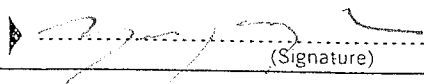
9 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a Corporation—Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of your bylaws.
- b Trust—Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
- c Association—Attach a copy of your 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. Include also a copy of your bylaws

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here

PLEASE SIGN 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.


Pres. 10/3/90
(Date)

(Signature)
(Title of authority of signer)

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 your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

SEE ATTACHED

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

Present & future - Montana College & Career fair participation fees
Present & future - Interest
Future - grants

The main goals of this organization are to support, encourage, and promote post secondary choices and post secondary education in Montana. The main activity has been the Montana College Fair Tour that is held during the fall throughout Montana. The fairs organize in-state schools and many out-of-state schools and military agencies together and provide a "shopping center" of educational choices for high school students. The goal is to provide a forum for students to gather information on many post secondary educational choices and to bring those choices to all Montana students. MPSEOC members work with high school guidance counselors to organize this tour each fall. This year's schedule and participation list is attached.

MPSEOC also publishes the attached Post Secondary Planning Guide for High School Students and the Counselor's Guide to Montana Post Secondary Opportunities. The President of MPSEOC oversees the publication and distribution of these guides. The high school guide is distributed in the fall to every high school senior and the counselor's guide is sent to all Montana high school guidance counselors and other state agencies for a reference guide in November.

The organization conducts Counselor Update meetings that provide a forum for MPSEOC institutions to update counselors on changes in higher educational institutions and to discuss issues in Montana education. These meetings are held around the state each November hosted by MPSEOC members. During the summer a conference is held at a Montana site to foster professional development for high school counselors and admissions personnel and to open dialog between these professionals. This conference is organized by the MPSEOC Professional Development Chairperson.

Future projects will include: information projects to prepare students in elementary school and junior high to plan for post secondary education; a project to help parents plan for their children's education; a project to encourage Montana students to stay in Montana for the post secondary education and to recruit out-of-state students to study in Montana.

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

3 The membership of the organization's governing body is:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
Nancy Krogh, President 1511 Poly Drive Billings, MT 59102	\$ 0.00
Michelle Rosa O'Neill 710 South Atlantic Dillon, MT 59725	\$ 0.00
Jaynee Groseth 120 Hamilton Hall Bozeman, MT 59717	\$ 0.00

4 If you are the outgrowth or continuation of any form of predecessor(s), 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 you are now, or plan to be connected in any way with any other organization, describe the organization and explain the relationship (such as: financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

N/A

6 If you have 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) whether any dividends have been paid or whether your 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.

Any Montana university, college, community college, or vocational technical institution that is a member of and accredited by the Northwest Association of Schools & Colleges and Montana tribal community colleges may become members. Each institution has one vote.

8 Explain how your assets will be distributed on dissolution.

After payment for all liabilities of the Corporation, the assets will be distributed exclusively to non-profit institutions in Montana for the use and benefit of post secondary educational choices for students in Montana.

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

9 Have you made or do you plan to make any distribution of your property or surplus funds to shareholders or members?
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.
[] Yes [X] No

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

11 Have you made, or do you plan to make, any payments to members or shareholders for services performed or to be performed?
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be made.
[] Yes [X] No

12 Do you 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)?
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.
[] Yes [X] No

13 Are you under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.?
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.
[] Yes [X] No

14 Do you now lease or do you plan to lease any property?
If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between your organization and the other party. Also, attach a copy of any rental or lease agreement.
[] Yes [X] No

15 Have you spent or do you 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?
If "Yes," explain in detail and list the amounts spent or to be spent in each case.
[] Yes [X] No

16 Do you publish pamphlets, brochures, newsletters, journals, or similar printed material?
If "Yes," attach a recent copy of each.
[X] Yes [] No

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

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for 2 Years \			(e) Total
	From <u>Jan 1</u> To <u>Sept 30</u>	(b) 19 <u>89</u>	(c) 19	(d) 19	
1 Gross dues and assessments of members	<u>33293</u>	<u>37197</u>			
2 Gross contributions, gifts, etc.					
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule)					
6 Investment income (see instructions)	<u>2779</u>	<u>1033</u>			
7 Other revenue (attach schedule)					
8 Total revenue (add lines 1 through 7)	<u>36072</u>	<u>38230</u>		<i>Not</i>	
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes					
10 Expenses attributable to unrelated business activities					
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	<u>692</u>	<u>973</u>			
15 Interest					
16 Occupancy					
17 Depreciation and depletion					
18 Other expenses (attach schedule)	<u>26479</u>	<u>28581</u>			
19 Total expenses	<u>27171</u>	<u>29554</u>			
20 Excess of revenue over expenses (line 8 minus line 19)	<u>8901</u>	<u>8676</u>			

B—Balance Sheet (at the end of the period shown)

Assets		Current Tax Year as of <u>9-30-90</u>
1 Cash		1 <u>36433</u>
2 Accounts receivable, net		2
3 Inventories		3
4 Bonds and notes receivable (attach schedule)		4
5 Corporate stocks		5
6 Mortgage loans (attach schedule)		6
7 Other investments (attach schedule)		7
8 Depreciable and depletable assets (attach schedule)		8
9 Land		9
10 Other assets (attach schedule)		10
11 Total assets		11 <u>36433</u>
Liabilities		
12 Accounts payable		12
13 Contributions, gifts, grants, etc., payable		13
14 Mortgages and notes payable (attach schedule)		14
15 Other liabilities (attach schedule)		15
16 Total liabilities		16 <u>-0-</u>
Fund Balances or Net Assets		
17 Total fund balances or net assets		17 <u>36433</u>
18 Total liabilities and fund balances or net assets (add line 16 and line 17)		18 <u>36433</u>

If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation

Schedule C Organizations described in section 501(c)(5) (Labor, agricultural, including fishermen's organizations, or horticultural organizations) or section 501(c)(6) (business leagues, chambers of commerce, etc.)

1 Describe any services you perform for members or others. (If the description of the services is contained in Part II, enter the page and item number here.)

Described in Part II, page 2, item 1.

2 Fishermen's organizations only.—What kinds of aquatic resources (not including mineral) are cultivated or harvested by those eligible for membership in your organization?

N/A

3 Labor organizations only.—Are you organized under the terms of a collective bargaining agreement? Yes No

If "Yes," attach a copy of the latest agreement

N/A

Form **8718**
(Rev. January 1989)
Department of the Treasury
Internal Revenue Service

User Fee for Exempt Organization Determination Letter Request

For IRS Use Only

Control number _____
Amount paid _____
User fee screener _____

▶ Attach to determination letter applications.

1 Name of organization

Montana Post-Secondary Educational Opportunities Committee, Inc.

2 Type of request (check only one box and include a check or money order made payable to Internal Revenue Service for the amount of the indicated fee):

Fee

a Initial request for recognition of tax-exempt status under section 501(a) (except a section 401(a) trust) by an organization whose gross receipts have not exceeded (or are not expected to exceed) \$10,000 annually, averaged over its first four taxable years. If you check this box you must complete the income certification below \$ 150

Certification

I hereby certify that the gross receipts of _____ (enter name of organization) have not exceeded (or are not expected to exceed) \$10,000 annually, averaged over its first four years of operation.

Signature ▶ _____ Title _____

b All other initial requests for recognition of tax-exempt status under section 501(a) or 521 (except a section 401(a) trust) \$ 300

c Private foundation which has completed a section 507 termination and which seeks a determination letter that it is now a public charity. \$ 200

Instructions

The Revenue Act of 1987 requires payment of a user fee for determination letter requests submitted to the Internal Revenue Service. The fee must accompany each request submitted to a key district office.

The fee for each type of request for an exempt organization determination letter is listed in item 2 of this form. Check the block that describes the type of request you are submitting, and attach this form to the front of your request form along with a check or money order for the amount indicated. Make the check or money order payable to the Internal Revenue Service.

Determination letter requests received with no payment or with an insufficient payment will be returned to the applicant for submission of the proper fee. To avoid delays in receiving a determination letter,

be sure that your application is sent to the applicable address shown below. These addresses supersede the addresses listed in Publication 557 and all application forms.

If entity is in this IRS District ▼	Send fee and request for determination letter to this address ▼		
Brooklyn, Albany, Augusta, Boston, Buffalo, Burlington, Hartford, Manhattan, Portsmouth, Providence	Internal Revenue Service EP/EO Division P. O. Box 1680, GPO Brooklyn, NY 11202	Dallas, Albuquerque, Austin, Cheyenne, Denver, Houston, Oklahoma City, Phoenix, Salt Lake City, Wichita	Internal Revenue Service EP/EO Division Mail Code 4950 DAL 1100 Commerce Street Dallas, TX 75242
Baltimore, District of Columbia, Pittsburgh, Richmond, Newark, Philadelphia, Wilmington, any U.S. possession or foreign country	Internal Revenue Service EP/EO Division P. O. Box 17010 Baltimore, MD 21203	Atlanta, Birmingham, Columbia, Ft. Lauderdale, Greensboro, Jackson, Jacksonville, Little Rock, Nashville, New Orleans	Internal Revenue Service EP/EO Division C-1130 Atlanta, GA 30301
Cincinnati, Cleveland, Detroit, Indianapolis, Louisville, Parkersburg	Internal Revenue Service EP/EO Division P. O. Box 3159 Cincinnati, OH 45201	Anchorage, Las Vegas, Boise, Los Angeles, Honolulu, Portland, Laguna Niguel, San Jose, Seattle	Internal Revenue Service EO Application Receiving Room 5127, P. O. Box 486 Los Angeles, CA 90053-0486
		Sacramento, San Francisco	Internal Revenue Service EO Application Receiving Stop SF 4446 P. O. Box 36001 San Francisco, CA 94102
		Chicago, Aberdeen, Des Moines, Fargo, Helena, Milwaukee, Omaha, St. Louis, St. Paul, Springfield	Internal Revenue Service EP/EO Division 230 S. Dearborn DPN 20-5 Chicago, IL 60604

Attach Check or Money Order Here

[The next page is 3981.]