

Form **872-C**

(Revised 9-90)

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 instructions on reverse side.)

OMB No. 1545-0056

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,

Lifeline Ministries, Inc.

(Exact legal name of organization as shown in organizing document)

255 Valle Verde Place, Bosque Farms, NM

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

87068

and the

District Director of
Internal Revenue, or
Assistant Commissioner
(Employee Plans and
Exempt Organizations)

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, 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, ~~2004~~ 2003

(Month, day, and year)

PSA

Name of organization (as shown in organizing document)

Lifeline Ministries, Inc.

Date

11/26/03

Officer or trustee having authority to sign

Signature ▶

Rev. Delores L. Alei (Secretary)

For IRS use only

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)

Date

By ▶

For Paperwork Reduction Act Notice, see page 1 of the Form 1023 Instructions.

Part II Activities and Operational Information

- 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.

- (1) Preaching and teaching the Bible in our own gatherings locally but also as invited to by other Church groups - everyone involved with our Ministry can do this - 30%
 more detail - through Bible studies, sermons, church seminars, articles, books (present) and possibly ministry training center in ABQ (planned) (also past) (DSA)
- (2) Praying for, encouraging, nurturing, supporting and providing pastoral counsel to those who ask for it - mainly conducted by President David Alei and Secretary Delores Alei, though others also do this - 30%
 (past, present and future) * Takes place with individuals usually outside of meetings. (DSA)
- (3) Planning, facilitating and leading times of corporate worship - mainly conducted by President David Alei and Secretary Delores Alei, but others are also very involved in the leadership of these meetings. - 30% (past, present and future) * More detail - these corporate worship services have been locally and regionally. (DSA)
- (4) Reaching out to others with the "good news" by ministering to their spiritual needs and physical/practical needs in any way we can help - 10%.
- * More detail - through mission trips, ministry to Navajos, collecting & distributing used clothing and food for the Tarahumara Indians in Mexico, and monthly Citywide youth event to reach out to the hurting young people in ABQ. (past, present, and future) (DSA)

- 2 What are or will be the organization's sources of financial support? List in order of size.

- (1) donations from supporters
- (2) honorariums, offerings
- (3) personal funds given by directors

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

We send out a newsletter and take offerings at some of our meetings. When we are asked to minister in other churches, conferences, etc. we are given an honorarium (sometimes

Part III Technical Requirements (Continued)

7 Is the organization a private foundation?

 Yes (Answer question 8.) No (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, does the organization claim to be a private operating foundation?

 Yes (Complete Schedule E.) No

N/A

After answering question 8 on this line, go to line 14 on page 7.

9 If you answer "No" to question 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

N/A	<input checked="" type="checkbox"/> a As a church or a convention or association of churches (CHURCHES MUST COMPLETE SCHEDULE A.)	Sections 509(a)(1) and 170(b)(1)(A)(i)
	<input type="checkbox"/> b As a school (MUST COMPLETE SCHEDULE B.)	Sections 509(a)(1) and 170(b)(1)(A)(ii)
	<input type="checkbox"/> c As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (These organizations, except for hospital service organizations, MUST COMPLETE SCHEDULE C.)	Sections 509(a)(1) and 170(b)(1)(A)(iii)
	<input type="checkbox"/> d As a governmental unit described in section 170(c)(1).	Sections 509(a)(1) and 170(b)(1)(A)(v)
	<input type="checkbox"/> e As being operated solely for the benefit of, or in connection with, one or more of the organizations described in a through d, g, h, or i (MUST COMPLETE SCHEDULE D.)	Section 509(a)(3)
	<input type="checkbox"/> f As being organized and operated exclusively for testing for public safety.	Section 509(a)(4)
	<input type="checkbox"/> g As being operated for the benefit of a college or university that is owned or operated by a governmental unit.	Sections 509(a)(1) and 170(b)(1)(A)(iv)
DBA	<input checked="" type="checkbox"/> h As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.	Sections 509(a)(1) and 170(b)(1)(A)(vi)
	<input type="checkbox"/> i As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).	Section 509(a)(2)
	<input type="checkbox"/> j The organization is a publicly supported organization but is not sure whether it meets the public support test of h or i. The organization would like the IRS to decide the proper classification.	Sections 509(a)(1) and 170(b)(1)(A)(vi) or Section 509(a)(2)

If you checked one of the boxes a through f in question 9, go to question

14. If you checked box g in question 9, go to questions 11 and 12.

If you checked box h, i, or j, in question 9, go to question 10.

Part III Technical Requirements (Continued)

- 10 If you checked box h, i, or j in question 9, has the organization completed a tax year of at least 8 months?
 Yes—Indicate whether you are requesting: N/A
 A definitive ruling. (Answer questions 11 through 14.)
 An advance ruling. (Answer questions 11 and 14 and attach two Forms 872-C completed and signed.)
 No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.

- 11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, **Statement of Revenue and Expenses**, attach a list for each year showing the name of the contributor, the date and the amount of the grant; and a brief description of the nature of the grant.

- 12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here and:

- a Enter 2% of line 8, column (e), Total, of Part IV-A *
- b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a above.

- 13 If you are requesting a definitive ruling under section 509(a)(2), check here and:

- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see **Specific Instructions**, Part II, Line 4d, on page 3.)
- b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)	Yes	No	If "Yes," complete Schedule:
Is the organization a church?	X	X	A
Is the organization, or any part of it, a school?		X	B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?		X	D
Is the organization a private operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . .		X	I

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Part IV Financial Data

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

		Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
		(a) From 11/4/03 to 12/31/03	(b) 2004	(c) 2005	(d)	
Revenue	* From date of incorporation as non-profit in NM?					
	1 Gifts, grants, and contributions received (not including unusual grants—see page 6 of the instructions).	\$6210.	\$9,000	\$12,000		
	2 Membership fees received	Ø	Ø	Ø		
	3 Gross investment income (see instructions for definition)	Ø	Ø	Ø		
	4 Net income from organization's unrelated business activities not included on line 3.	Ø	Ø	Ø		
	5 Tax revenues levied for and either paid to or spent on behalf of the organization	Ø	Ø	Ø		
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge).	Ø	Ø	Ø		
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule)	Ø	Ø	Ø		
	8 Total (add lines 1 through 7)	\$6210-	\$9000-	\$12,000		
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22.	Ø	Ø	Ø		
	10 Total (add lines 8 and 9)	\$6210	\$9,000	\$12,000		
	11 Gain or loss from sale of capital assets (attach schedule)	Ø	Ø	Ø		
	12 Unusual grants	Ø	Ø	Ø		
13 Total revenue (add lines 10 through 12)	\$6210	\$9,000	\$12,000			
Expenses	14 Fundraising expenses	Ø	Ø	Ø		
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule) <i>to other ministries and churches</i>	\$620 title	900 title	1200 title (10% income)		
	16 Disbursements to or for benefit of members (attach schedule)	Ø	Ø	Ø		
	17 Compensation of officers, directors, and trustees (attach schedule)	Ø	Ø	Ø		
	18 Other salaries and wages	Ø	Ø	Ø		
	19 Interest	Ø	Ø	Ø		
	20 Occupancy (rent, utilities, etc.)	Ø	possibly?	possibly?		
	21 Depreciation and depletion	Ø	Ø	Ø		
	22 Other (attach schedule)	\$4,660.	\$6,480.	\$12,400		
	23 Total expenses (add lines 14 through 22)	\$5,280	\$7,380	\$13,600		
	24 Excess of revenue over expenses (line 13 minus line 23)	\$930	\$1620	- 0 -		

* Note that this figure in 2003 included one very unusual \$5,000 contribution.

* 2004 Income running about \$700 - \$750/mo. at this time.

Other Expenses # 22

	<u>2003 Actual</u>	<u>2004 Estimated</u>	<u>2005 Estimated</u>
Office Supplies, Postage, Etc.	\$100	\$600	\$600
Other supplies, materials for Ministry Resources (tape sets, workbooks, etc.)	\$ 60	\$480	\$600
Travel Expenses to Minister Nationally and Internationally		\$2700	\$4000
Monthly Citywide Youth Event - to begin September 2004		\$2400	\$7200
Sound/Computer Equipment/ Software	\$4500	\$300	----
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TOTALS	\$4,660	\$6,480	\$12,400

**Also, if any extra funds come in we try to help people in need with those funds.