

Address any reply to: P.O. Box 36040, San Francisco, Calif. 94102

Department of the Treasury



District Director  
Internal Revenue Service

Date: MAY 31 1974  
In reply refer to: L-178, Code 428  
A:PAH39  
SF:ED:74-937

Gilbert Belnap Families Genealogical  
Association  
805 East 1500 South  
Bountiful, Utah 84010

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 70(b)(1)(A)(vi).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name or address.

(Over)

Form I-178 (Rev. 8-73)

58-79-0147

Box 23450

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,

District Director

Form L-178 (Rev. 8-73)

58-79-0147

Box 23 of 50

Form **1023**  
(Rev. November 1972)  
Department of the Treasury  
Internal Revenue Service

**Application for Recognition of Exemption**  
**Under Section 501(c)(3) of the Internal Revenue Code**

To be filed in the District  
in which the organization  
has its principal office or  
place of business.

This application, when properly completed, shall constitute the notice required under section 508(a) of the Internal Revenue Code in order that organizations may be treated as described in section 501(c)(3) of the code, and the notice under section 508(b) appropriate to those organizations claiming not to be private foundations within the meaning of section 509(a).

**Part I.—Identification (See instructions)**

1 Full name of organization <b>Gilbert Belnap Families Genealogical Association</b>		2 Employer identification number (If none, attach Form SS-4)	
3(a) Address (number and street) <b>805 East 1500 South</b>			
3(b) City or town, State and ZIP code <b>Bountiful, Utah 84010</b>		4 Name and phone number of person to be contacted <b>Dr. W. Dean Belnap (801) 295-5444</b>	
5 Month the annual accounting period ends <b>December</b>	6 Date incorporated or formed <b>January 25, 1970</b>	7 Activity Codes (see instructions) <b>094 001 029</b>	

**Part II.—Organizational Documents (See instructions)**

- 1 Attach a conformed copy of the organization's creating instruments (articles of incorporation, constitution, articles of association, deed of trust, etc.).
- 2 Attach a conformed copy of the organization's by-laws or other rules for its operation.
- 3 If the organization does not have a creating instrument, check here (See instructions)

**Part III.—Activities and Operational Information (See instructions)**

- 1 What are or will be the organization's sources of financial support? List in order of magnitude. If a portion of the receipts is or will be derived from the earnings of patents, copyrights, or other assets (excluding stock, bonds, etc.), identify such item as a separate source of receipt. Attach representative copies of solicitations for financial support.

Yearly dues and contributions made by family members.

SALT LAKE CITY, UTAH  
**RECEIVED**

**APR 15 1974**

District Director  
INTERNAL REVENUE SERVICE  
AUDIT DIVISION

- 2 Describe the organization's fund-raising program and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.)

Letters are sent out to family members each year asking for contributions of \$10.00 for each family as dues.

DISTRICT DIRECTOR  
INTERNAL REVENUE SERVICE

**MAY 1 1974**

RECEIVED  
CHIEF, AUDIT DIVISION  
SAN FRANCISCO, CALIF.

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

*Richard W. Belnap*  
(Signature)

President  
(Title or authority of signer)

*10 March 1974*  
(Date)

58-79-0147

Box 23 of 50

Part III.—Activities and Operational Information (Continued)

3 Give a narrative description of the activities presently carried on by the organization, and also those that will be carried on, if the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include sufficient information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII-A on page 3 of the instructions.

The Association was formed, and is being used, for the sole purpose of doing genealogical research and obtaining information concerning our kindred dead.

Data obtained is used to perform religious ordinances in accordance with the precepts of the religious denomination to which family members belong.

BY THE BOARD OF DIRECTORS  
OF THE ASSOCIATION

NOV 1 1973

SECRET  
1000 EAST 1000 SOUTH  
SALT LAKE CITY, UTAH 84143

Part III.—Activities and Operational Information (Continued)

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

(a) Names, addresses, and duties of officers, directors, trustees, etc.		(b) Specialized knowledge, training, expertise, or particular qualifications
President	Mr. Richard D. Belnap 282 North 300 West Bountiful, Utah 84010	None
Vice President	Dr. Knight B. Kerr 2532 Chadwick Street Salt Lake City, Utah 84106	Genealogy Chairman: Dr. W. Dean Belnap 805 East 1500 South Bountiful, Utah 84010
Secretary-Treasurer	Mr. Wendell T. Belnap 5809 South 2575 West, Roy, Utah 84067	

(c) Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?  Yes  No  
If "Yes," please name such persons and explain the basis of their selection or appointment.

(d) Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See specific instructions 4(d)).  Yes  No  
If "Yes," please explain.

5 Does the organization control or is it controlled by any other organization?  Yes  No  
Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors?  Yes  No  
If either of these questions is answered "Yes," please explain.

6 Is the organization financially accountable to any other organization?  Yes  No  
If "Yes," please explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been rendered.

7 What assets does the organization have that are used in the performance of its exempt function? (Do not include income producing property.) If any assets are not fully operational, explain what stage of completion has been reached, what additional steps remain to be completed, and when such final steps will be taken.

Cash on hand \$25.00

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Part III.—Activities and Operational Information (Continued)

8 (a) What benefits, services, or products will the organization provide with respect to its exempt function?

The benefits are of a religious nature for family members that are deceased.

(b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? . . . . .  Yes  No  
If "Yes," please explain and show how the charges are determined.

9 Does or will the organization limit its benefits, services or products to specific classes of individuals? . . . . .  Yes  No  
If "Yes," please explain how the recipients or beneficiaries are or will be selected.

10 Is the organization a membership organization? . . . . .  Yes  No  
If "Yes," complete the following:

(a) Please describe the organization's membership requirements and attach a schedule of membership fees and dues.

A family becomes a member upon the payment of the yearly dues of \$10.00

(b) Are benefits limited to members? . . . . .  Yes  No  
If "No," please explain.

All members of the families benefit by having their genealogy researched whether they are members of the Association or not.

(c) Attach a copy of the descriptive literature or promotional material used to attract members to the organization. No promotional material is used, only personal letters.

11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? . . . . .  Yes  No  
If "Yes," please explain.

Part IV.—Statement as to Private Foundation Status (See Instructions)

- 1 Is the organization a private foundation? . . . . .  Yes  No.
- 2 If question 1 is answered "No," indicate the type of ruling being requested as to the organization's status under section 509 by checking the applicable box below:  
 Definitive ruling under section 509(a)(1), (2), (3), or (4) — complete Part VII.  
 Advance or extended advance ruling under section 509(a)(1) or (2) — See Instructions.
- 3 If question 1 is answered "Yes," and the organization claims to be a private operating foundation, check here  and complete Part VIII.

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Part V.—Financial Data (See instructions)

Statement of Receipts and Expenditures, for period ending March 1, 1974

Receipts		
1	Gross contributions, gifts, grants and similar amounts received . . . . .	
2	Gross dues and assessments of members . . . . .	750.00
3	Gross amounts derived from activities related to organization's exempt purpose . . . . .	
	Less cost of sales . . . . .	
4	Gross amounts from unrelated business activities . . . . .	
	Less cost of sales . . . . .	
5	Gross amount received from sale of assets, excluding inventory items (attach schedule) . . . . .	
	Less cost or other basis and sales expense of assets sold . . . . .	
6	Interest, dividends, rents and royalties . . . . .	
7	Total receipts . . . . .	750.00
Expenditures		
8	Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .	
9	Disbursements to or for benefit of members (attach schedule) . . . . .	
10	Compensation of officers, directors, and trustees (attach schedule) . . . . .	
11	Other salaries and wages . . . . .	
12	Interest . . . . .	
13	Rent . . . . .	
14	Depreciation and depletion . . . . .	
15	Other (attach schedule) <u>Postage &amp; Genealogical Research</u> . . . . .	725.00
16	Total expenditures . . . . .	725.00
17	Excess of receipts over expenditures (line 7 less line 16) . . . . .	25.00

Balance Sheets		Enter dates	Beginning date	Ending date
Assets				
18	Cash (a) Interest bearing accounts . . . . .		0	0
	(b) Other . . . . . checking account		25.00	25.00
19	Accounts receivable, net . . . . .			
20	Inventories . . . . .			
21	Bonds and notes (attach schedule) . . . . .			
22	Corporate stocks (attach schedule) . . . . .			
23	Mortgage loans (attach schedule) . . . . .			
24	Other investments (attach schedule) . . . . .			
25	Depreciable and depletable assets (attach schedule) . . . . .			
26	Land . . . . .			
27	Other assets (attach schedule) . . . . .			
28	Total assets . . . . .		25.00	25.00
Liabilities				
29	Accounts payable . . . . .			
30	Contributions, gifts, grants, etc., payable . . . . .			
31	Mortgages and notes payable (attach schedule) . . . . .			
32	Other liabilities (attach schedule) . . . . .		25.00	25.00
33	Total liabilities . . . . .		25.00	25.00
Fund Balance or Net Worth				
34	Total fund balance or net worth . . . . .			
35	Total liabilities and fund balance or net worth (line 33 plus line 34) . . . . .			

Part VI.—Required Schedules for Special Activities (See instructions)		If "Yes," check here:	And, complete schedule—
1	Is the organization, or any part of it, a school?		A
2	Does the organization provide or administer any scholarship benefits, student aid, etc.?		B
3	Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		C
4	Is the organization, or any part of it, a hospital?		D
5	Is the organization, or any part of it, a home for the aged?		E
6	Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)?		F

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Part VII.—Non-Private Foundation Status (Definitive ruling only)

A.—Basis for Non-Private Foundation Status

The organization is not a private foundation because it qualifies as:

	Kind of organization	Within the meaning of	Complete
1	a church	Sections 509(a)(1) and 170(b)(1)(A)(i)	<input checked="" type="checkbox"/>
2	a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	<input checked="" type="checkbox"/>
3	a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	<input checked="" type="checkbox"/>
4	a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	<input checked="" type="checkbox"/>
5	being organized and operated exclusively for testing for public safety	Section 509(a)(4)	<input checked="" type="checkbox"/>
6	being operated for the benefit of a college or university which is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VII-B
7	normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(v)	Part VII-B
8	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)	Part VII-B
9	being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7 and 8, above	Section 509(a)(3)	Part VII-C

B.—Analysis of Financial Support

	(a) Most recent taxable year	(b) (c) (d) (e)			(e) Total
	1973	1972	1971	1970	
1 Gifts, grants, and contributions received					
2 Membership fees received	1640.00	1510.00	560.00	450.00	4160.00
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513					
4 Gross income from interest, dividends, rents and royalties					
5 Net income from organization's unrelated business activities					
6 Tax revenues levied for and either paid to or expended on behalf of the organization					
7 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)					
8 Other income (not including gain or loss from sale of capital assets)—attach schedule					
9 Total of lines 1 through 8	1640.00	1510.00	560.00	450.00	4160.00
10 Line 9 less line 3	1640.00	1510.00	560.00	450.00	4160.00
11 Enter 2% of line 10, column (e) only					83.20

12 If the organization has received any unusual grants during any of the above taxable years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 1 above. (See instructions)



**B.—Analysis of Financial Support (Continued)**

**13** If the organization's non-private foundation status is based upon:

- (a) Sections 509(a)(1) and 170(b)(1)(A)(iv) or (vi).—Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts for the entire period exceed the amount shown on line 11.
- (b) Section 509(a)(2).—With respect to the amounts included on lines 1, 2, and 3, attach a list for each of the above years showing the name of and amount received from each person who is a "disqualified person." NONE  
 With respect to the amount included in line 3, attach a list for each of the above years showing the name of and amount received from each payor (other than a "disqualified person") whose payments to the organization exceeded \$5,000. For this purpose, "payor" includes but is not limited to any organization described in sections 170(b)(1)(A)(i) through (vi) and any government agency or bureau.

**C.—Supplemental Information Concerning Organizations Claiming Non-Private Foundation Status Under Section 509(a)(3)**

**1** Organizations supported by applicant organization:

Name and address of supported organization	Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of sections 509(a)(1), or (2)?
None	

**2** What does the applicant organization do to support the above organizations?

**3** In what way do the supported organizations operate, supervise, or control the applicant organization, or in what way are the supported and applicant organizations operated in connection with each other?

**4** Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he is a manager) or by an organization which is not described in section 509(a)(1) or (2)?  Yes  No

If "Yes," please explain.

Part VIII.—Basis for Status as a Private Operating Foundation

If the organization—

- (a) bases its claim to private operating foundation status upon normal and regular operations over a period of years; or
- (b) is newly created, set up as a private operating foundation, and has at least one year's experience;

complete the schedule below answering the questions under the income test and one of the three supplemental tests (assets, endowment, or support). If the organization does not have at least one year's experience, complete line 21. If the organization's private operating foundation status depends upon its normal and regular operations as described in (a) above, submit, as an additional attachment, data in tabular form corresponding to the schedule below for the three years next preceding the most recent taxable year.

Income Test	Most recent taxable year
1 Adjusted net income, as defined in section 4942(f) . . . . .	
2 Qualifying distributions:	
(a) Amounts (including administrative expenses) paid directly for the active conduct of the activities for which organized and operated under section 501(c)(3) (attach schedule) . . . . .	
(b) Amounts paid to acquire assets to be used (or held for use) directly in carrying out purposes described in sections 170(c)(1) or 170(c)(2)(B) (attach schedule) . . . . .	
(c) Amounts set aside for specific projects which are for purposes described in section 170(c)(1) or 170(c)(2)(B) (attach schedule) . . . . .	
(d) Total qualifying distributions (add lines 2(a), (b), and (c)) . . . . .	
3 Percentage of qualifying distributions to adjusted net income (divide line 1 into line 2(d)—percentage must be at least 85 percent) . . . . .	%
<b>Assets Test</b>	
4 Value of organization's assets used in activities that directly carry out the exempt purposes. Do not include assets held merely for investment or production of income (attach schedule) . . . . .	
5 Value of any corporate stock of corporation that is controlled by applicant organization and carries out its exempt purposes (attach statement describing such corporation) . . . . .	
6 Value of all qualifying assets (add lines 4 and 5) . . . . .	
7 Value of applicant organization's total assets . . . . .	
8 Percentage of qualifying assets to total assets (divide line 7 into line 6—percentage must exceed 65 percent) . . . . .	%
<b>Endowment Test</b>	
9 Value of assets not used (or held for use) directly in carrying out exempt purposes:	
(a) Monthly average of investment securities at fair market value . . . . .	
(b) Monthly average of cash balances . . . . .	
(c) Fair market value of all other investment property (attach schedule) . . . . .	
(d) Total (add lines 9(a), (b), and (c)) . . . . .	
10 Subtract acquisition indebtedness with respect to line 9 items (attach schedule) . . . . .	
11 Balance (line 9 less line 10) . . . . .	
12 Apply to line 11 a factor equal to two-thirds the current applicable percentage for the minimum investment return under section 4942(e)(3). Line 2(d) must equal or exceed the result of this computation . . . . .	
<b>Support Test</b>	
13 Applicant organization's support as defined in section 509(d) . . . . .	
14 Less—amount of gross investment income as defined in section 509(e) . . . . .	
15 Support for purposes of section 4942(j)(3)(B)(iii) . . . . .	
16 Support received from the general public, five or more exempt organizations, or a combination thereof (attach schedule) . . . . .	
17 For persons (other than exempt organizations) contributing more than 1 percent of line 15, enter the total amounts in excess of 1 percent of line 15 . . . . .	
18 Subtract line 17 from line 16 . . . . .	
19 Percentage of total support (divide line 15 into line 18—must be at least 85 percent) . . . . .	%
20 Does line 16 include support from an exempt organization which is in excess of 25 percent of the amount on line 15? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
21 Newly created organizations with less than one year's experience: Attach a statement explaining how the organization is planning to satisfy the requirements of section 4942(j)(3) with respect to the income test and one of the supplemental tests during its first year's operation. Include a description of plans and arrangements, press clippings, public announcements, solicitations for funds, etc.	

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CONSTITUTION OF GILBERT BELNAP FAMILIES GENEALOGICAL ASSOCIATION

Organized January 25, 1970

ARTICLE I

Name

The name of this Association shall be the Gilbert Belnap Families Genealogical Association.

ARTICLE II

Objects

The objects of this Association shall be to perpetuate the memory and research the genealogy of our forefathers, and, through unity of effort, to prevent duplication of temple labor.

ARTICLE III

Membership

Any descendant of Gilbert Belnap, or anyone who has entered the family by marriage is eligible to membership in this Association through compliance with articles herein noted:

The entrance fee shall be twenty-five cents.

The annual dues shall be \$10.00, and shall be paid on or before the day decided upon. Members are encouraged to make additional contributions at any time for genealogical research.

ARTICLE IV

Organization

The Association was organized January 25, 1970, in Bountiful, Utah.  
Failure to hold elections or meeting shall not disorganize this Association.

ARTICLE V

Officers

Section 1. The terms of officers of this Association shall be for one year.

Section 2. The election, or re-election of officers shall be held at the annual meetings.

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Section 3. The officers shall be a president, vice president, secretary, treasurer, chairman of genealogical and temple committees, historian, chairman of social committee.

Members of committees, permanent and temporary, shall either be chosen by vote or named by the president.

The chairman and members of the genealogical and temple committees shall remain in office indefinitely.

ARTICLE VI

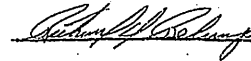
Upon the winding up and dissolution of this Association, after paying or adequately providing for the debts and obligations of the Association, the remaining assets shall be distributed to a nonprofit fund, foundation or corporation, which is organized and operated exclusively for charitable, educational, or religious and/or scientific purposes and which has established its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.

ARTICLE VII

No part of the net earnings of this Association shall ever inure to or for the benefit of or be distributable to its members, trustees, officers, or other private persons, except that the Association shall be empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the exempt purposes for which it was formed.

ARTICLE VIII

Notwithstanding any other provisions of these articles, the Association shall not carry on any other activities not permitted to be carried on by an Association exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954.



Richard D. Belnap  
President

BY-LAWS OF THE GILBERT BELNAP FAMILIES GENEALOGICAL ASSOCIATION

Organized January 25, 1970

Duties of Officers

The president shall preside at all meetings; shall be empowered to call special meetings when necessary; and shall exercise a general supervision of the whole Association.

The vice president in order of precedence, shall assist counsel in all matters pertaining to the activities of this Association.

The secretary shall conduct all correspondence, take and record all minutes, unless this office be divided into recording and corresponding secretary. The secretary shall perform all work usual to this office.

The treasurer shall collect and keep all funds of the Association, and shall keep accurate accounts of the financial transactions of the Association. Funds for general purposes shall not be kept with funds used for genealogical and temple work. He shall pay out monies only on a written order from the president, countersigned by the president.

The historian shall prepare and keep all historical, patriotic and biographical matter and all relics belonging to the Association. He and his committee shall be associated with the Social Committee in arranging regular and special meetings and programs for such gatherings.

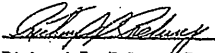
The chairman and members of the genealogical temple committees shall gather all genealogical data, preserve the same in fire-proof receptacles, arrange the data for temple work, index all information, institute temple excursions and otherwise stimulate, encourage, and promote the genealogical and temple interests of all members of this Association.

The chairman and committee of social affairs shall arrange programs with the assistance of the historian, and superintend the details of all entertainments given by this Association.

These laws and by-laws may be amended at the annual meeting by a majority vote, provided thirty days notice shall have been given publicly.

Meetings

An annual meeting shall be held at which the regular order of business shall be carried out, with such further program as may be suitable or desired.

  
Richard D. Belnap, President