

AFFIDAVIT

STATE OF NEW MEXICO)
) ss.
COUNTY OF SANTA FE)

T. Spencer Wright states under oath:

1. I am an officer of the Board of Directors of the Central Office of Santa Fe, Inc. I was duly elected and currently serve as the organization's Treasurer.
2. The statements contained in this affidavit are based upon my personal knowledge.
3. The Central Office of Santa Fe, Inc. was incorporated in New Mexico on August 18, 1989.
4. The Central Office of Santa Fe, Inc. is a domestic non-profit corporation in good standing with the New Mexico Secretary of State's office.
5. The Secretary of State's number for the Central Office of Santa Fe, Inc. is #1447721.
6. The Central Office of Santa Fe, Inc. is registered with the Internal Revenue Service (IRS). The Employee Identification Number (EIN) is 85-0442004.
7. On August 18, 2020, The Central Office of Santa Fe, Inc. applied for tax-exempt recognition from the IRS.
8. On October 7, 2020, the IRS issued a Determination Letter which reclassified the Central Office of Santa Fe, Inc. as a nonprofit corporation exempt from federal taxation under Internal Revenue Code (IRC) Section 501(c)(3). The IRS recognized the public charity status under IRC Section 170(b)(1)(A)(vi).

9. The effective date of the IRS Section 501(c)(3) designation is the date of application, August 18, 2020.
10. The IRS notified the Central Office of Santa Fe, Inc. that it was to begin making annual information return filings using the IRS Form 990 for the year ending December 31, 2020.
11. As the Central Office of Santa Fe, Inc. was not previously recognized by the IRS as an IRC Section 501(c)(3) organization, it was not required to file the IRS Form 990 information return for any years prior to the year ending December 31, 2020.
12. As the Central Office of Santa Fe, Inc. was not required to file the IRS Form 990 information return, the organization did not file the IRS Form 990 information return for any year prior to December 31, 2020.
13. The Charitable Solicitations Act, NMSA 1978 §57-22-1 et seq (laws 1983) gives oversight authority of charitable organizations to the Office of the New Mexico Attorney General (NM OAG).
14. The NM OAG is charged with the duty to protect the interests of all beneficiaries of charities within its jurisdiction.
15. The Central Office of Santa Fe, Inc. is within the jurisdiction of the NM OAG.
16. Beneficiaries of the work of the the Central Office of Santa Fe, Inc. are located within the jurisdiction of the NM OAG.
17. Charitable organizations which exist, operate or solicit contributions in New Mexico are required by the Charitable Solicitations Act to register with the NM OAG and to submit financial reports on an annual basis.


18. The NM OAG maintains an online database, the NM Charitable Organization Registration Online System (NM-COROS).
19. The NM OAG utilizes the NM-COROS system to track charitable organizations.
20. On October 19, 2020 I began the registration process in the NM-COROS System for the Central Office of Santa Fe, Inc.
21. During the registration process, I was asked to provide 10 years of IRS Form 990 information return submissions.
22. Very few charitable organizations who are first registering with the NM OAG using the NM-COROS system will have 10 years of IRS Form 990 information return submissions.
23. In fact, if a charitable organization were to have **any years** of IRS Form 990 information submissions and were not registered with the NM OAG, then the charitable organization would be in violation of the registration and reporting requirements of the Charitable Solicitations Act.
24. My registration application was rejected due to a lack of historical IRS Form 990 information submissions.
25. I contacted the NM OAG and asked how to comply with the requirements of the NM-COROS system, given that the Central Office of Santa Fe, Inc. had not been required to submit IRS Form 990 information returns for any one of the past 10 years, or at all.
26. I was told to resubmit a summary document.
27. The NM-COROS system requires completion of a financial summary for each of the past 10 years as well as a notation of the type of IRS Form 990 information

return which had been filed as well as a copy of the IRS Form 990 information return which was actually submitted to the IRS.

28. The NM-COROS system allows for a notation of “none” indicating that an applicant did not file a IRS Form 990 information return.
29. I resubmitted the document ticking the type of IRS Form 990 information return submission to “None”, indicating that the Central Office of Santa Fe, Inc. had not filed an IRS Form 990 information return for the indicated year. I completed each of the numerical submissions to the best of my ability. I also attached the summary document.
30. All information – the type of IRS Form 990 submission, the numerical information, and the uploaded IRS Form 990 submission - are required in order to successfully complete each year of the record.
31. I repeated the submission for each of the remaining 9 years for a total of 10 submissions.
32. Each submission was rejected with an e-mailed receipt that a copy of the IRS Form 990 information return was required, despite the fact that a) no IRS Form 990 information return was filed for the appropriate year; and b) the section of the NM-COROS submittal form was appropriately completed, ticking the type of IRS Form 990 information return submission as “None”.
33. It is impossible to legally comply with the Charitable Solicitations Act and have 10 years (or any years) of an IRS Form 990 information return.
34. I do not understand why the NM-COROS system is not designed to comply with the requirements of Charitable Solicitations Act as it presumes that organizations

which apply have at least 10 years of IRS Form 990 information returns, in
violation of the terms of the Charitable Solicitations Act.

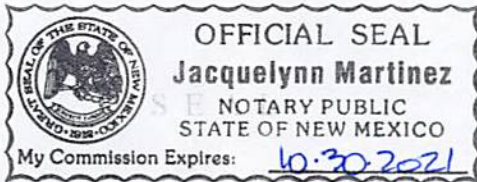
FURTHER AFFIANT SAYETH NOT.



T Spencer Wright

State of New Mexico
Santa Fe County

SIGNED AND SWORN before me this 23rd day of October 2020 by T Spencer Wright.



Notary Public: _____

My Commission Expires: 10.30.2021

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

Do not enter Social Security numbers on this form as it will be made public.

Information about Form 1023-EZ and its separate instructions is at www.irs.gov/form1023**Note:** If exempt status is approved,
this application will be open for
public inspection.

☒ **Check this box to attest that you have completed the Form 1023-EZ Eligibility Worksheet in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3).**

Have your annual gross receipts exceeded \$50,000 in any of the past 3 years and/or do you project that your annual gross receipts will exceed \$50,000 in any of the next 3 years? If yes, stop. Do not file Form 1023-EZ. See Instructions. ☐ Yes ☒ No

Do you have total assets the fair market value of which is in excess of \$250,000? If yes, stop. Do not file Form 1023-EZ. See Instructions. ☐ Yes ☒ No

Part I Identification of Applicant

1a Full Name of Organization CENTRAL OFFICE OF SANTA FE INC		b Care Of Name (if applicable)		
c Mailing Address (number, street, and room/suite). If a P.O. box, see instructions. 505 CAMINO DE LOS MARQUEZ		d City SANTA FE	e State NM	f Zip code + 4 87505-0000
2 Employer Identification Number 85-0442004	3 Month Tax Year Ends (MM) 12	4 Person to Contact if More Information is Needed SPENCER WRIGHT		
5 Contact Telephone Number 802-377-9700		6 Fax Number (optional)	7 User Fee Submitted \$275.00	
8 List the names, titles, and mailing addresses of your officers, directors, and/or trustees. (If you have more than five, see instructions.)				
First Name: DAVID		Last Name: REISS		Title: PRESIDENT
Street Address: 505 CAMINO DE LOS MARQUEZ		City: SANTA FE	State: NM	Zip code + 4: 87505-0000
First Name: SPENCER		Last Name: WRIGHT		Title: TREASURER
Street Address: 505 CAMINO DE LOS MARQUEZ		City: SANTA FE	State: NM	Zip code + 4: 87505-0000
First Name:		Last Name:		Title:
Street Address:		City:	State:	Zip code + 4:
First Name:		Last Name:		Title:
Street Address:		City:	State:	Zip code + 4:
First Name:		Last Name:		Title:
Street Address:		City:	State:	Zip code + 4:
9a Organization's Website (if available): SANTAEEA.ORG				
b Organization's Email (optional):				

Part II Organizational Structure

- 1** To file this form, you must be a corporation, an unincorporated association, or a trust. **Select the box** for the type of organization.
☒ Corporation ☐ Unincorporated association ☐ Trust
- 2** ☒ **Check this box** to attest that you have the organizing document necessary for the organizational structure indicated above.
(See the instructions for an explanation of **necessary organizing documents**.)
- 3** Date incorporated if a corporation, or formed if other than a corporation (MMDDYYYY): 08181989
- 4** State of Incorporation or other formation: New Mexico
- 5** Section 501(c)(3) requires that your organizing document must limit your purposes to one or more exempt purposes within section 501(c)(3).
☒ **Check this box** to attest that your organizing document contains this limitation.
- 6** Section 501(c)(3) requires that your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
☒ **Check this box** to attest that your organizing document does not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
- 7** Section 501(c)(3) requires that your organizing document must provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.
☒ **Check this box** to attest that your organizing document contains the dissolution provision required under section 501(c)(3) or that you do not need an express dissolution provision in your organizing document because you rely on the operation of state law in the state in which you are formed for your dissolution provision.

Part III Your Specific Activities

- 1 Briefly describe the organization's mission or most significant activities (limit 250 characters)

Coordinate and support of groups specializing in recovery from addictive, compulsive and other behavioral programs within the Santa Fe area.

- 2 Enter the appropriate 3-character NTEE Code that best describes your activities (See the instructions):
- P50

- 3 To qualify for exemption as a section 501(c)(3) organization, you must be organized and operated exclusively to further one or more of the following purposes. By checking the box or boxes below, you attest that you are organized and operated exclusively to further the purposes indicated.
- Check all that apply.**

- ☐ Charitable
 ☐ Religious
 ☒ Educational
 ☐ Scientific
 ☐ Literary
 ☐ Testing for public safety
 ☐ To foster national or international amateur sports competition
 ☐ Prevention of cruelty to children or animals

- 4 To qualify for exemption as a section 501(c)(3) organization, you must:

- ☐ Refrain from supporting or opposing candidates in political campaigns in any way.
- ☐ Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).
- ☐ Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
- ☐ Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s).
- ☐ Not devote more than an insubstantial part of your activities attempting to influence legislation or, if you made a section 501(h) election, not normally make expenditures in excess of expenditure limitations outlined in section 501(h).
- ☐ Not provide commercial-type insurance as a substantial part of your activities.

☒ **Check this box** to attest that you have not conducted and will not conduct activities that violate these prohibitions and restrictions.

- 5 Do you or will you attempt to influence legislation? _____ ☐ Yes ☒ No
(If yes, consider filing Form 5768. See the instructions for more details.)
- 6 Do you or will you pay compensation to any of your officers, directors, or trustees? _____ ☐ Yes ☒ No
(Refer to the instructions for a definition of **compensation**.)
- 7 Do you or will you donate funds to or pay expenses for individual(s)? _____ ☐ Yes ☒ No
- 8 Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States? _____ ☐ Yes ☒ No
- 9 Do you or will you engage in financial transactions (for example, loans, payments, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control? _____ ☐ Yes ☒ No
- 10 Do you or will you have unrelated business gross income of \$1,000 or more during a tax year? _____ ☐ Yes ☒ No
- 11 Do you or will you operate bingo or other gaming activities? _____ ☐ Yes ☒ No
- 12 Do you or will you provide disaster relief? _____ ☐ Yes ☒ No

Part IV Foundation Classification

Part IV is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status.

- 1 Are you applying for recognition as a church, school, or hospital (described in section 170(b)(1)(A)(i), (ii), or (iii) of the Internal Revenue Code)? If yes, stop. Do not file Form 1023-EZ. See Instructions ☐ Yes ☒ No
- 2 If you qualify for public charity status, check the appropriate box (**2a - 2c** below) and skip to **Part V** below.
- a ☒ **Select this box** to attest that you normally receive at least one-third of your support from public sources or you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization. **Sections 509(a)(1) and 170(b)(1)(A)(vi).**
- b ☐ **Select this box** to attest that you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income. **Section 509(a)(2).**
- c ☐ **Select this box** to attest that you are 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).**
- 3 If you are not described in items **2a - 2c** above, you are a private foundation. As a private foundation, you are required by section 508(e) to have specific provisions in your organizing document, unless you rely on the operation of state law in the state in which you were formed to meet these requirements. These specific provisions require that you operate to avoid liability for private foundation excise taxes under sections 4941-4945.
- ☐ **Select this box** to attest that your organizing document contains the provisions required by section 508(e) or that your organizing document does not need to include the provisions required by section 508(e) because you rely on the operation of state law in your particular state to meet the requirements of section 508(e). (See the instructions for explanation of the section 508(e) requirements.)

Part V **Reinstatement After Automatic Revocation**

Complete this section only if you are applying for reinstatement of exemption after being automatically revoked for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under section 4 or 7 of Revenue Procedure 2014-11. (Check only one box.)

- 1 ☐ **Check this box** if you are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By checking this box, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. (See the instructions for requirements.)
- 2 ☐ **Check this box** if you are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filling this application.

Part VI **Signature**

☒ **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, and to the best of my knowledge it is true, correct, and complete.**

SPENCER WRIGHT

(Type name of signer)

TREASURER

(Type title or authority of signer)

08182020

(Date)

Central Office of Santa Fe, Inc.

Annual Summaries

	2012	2013	2014	2015	2016	2017	2018	2019
Revenues	29,240.88	22,249.41	23,349.55	28,769.35	19,019.10	20,193.84	24,488.20	21,763.96
Expenditures	<u>(26,325.52)</u>	<u>(23,126.10)</u>	<u>(24,173.35)</u>	<u>(30,431.54)</u>	<u>(21,754.89)</u>	<u>(18,719.42)</u>	<u>(25,631.68)</u>	<u>(21,263.96)</u>
Net	2,915.36	(876.69)	(823.80)	(1,662.19)	(2,735.79)	1,474.42	(1,143.48)	500.00
Liquid Assets At Year End	10,380.89	9,504.20	8,680.40	7,018.21	4,282.42	5,756.84	4,613.36	5,113.36

NB - Central Office of Santa Fe, Inc was granted Non-Profit 501c(3) Status in October, 2020

As such, IRS 990's were not required to be filed in prior years. The first 990 is due after 12/2020