

THE CITY OF PROVIDENCE
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

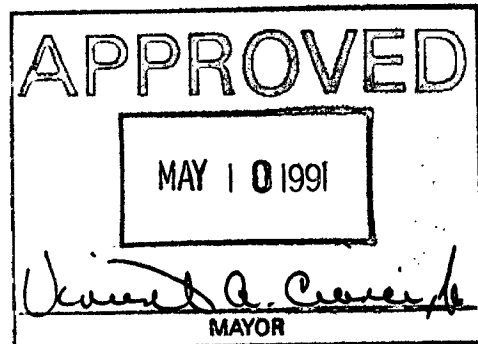
RESOLUTION OF THE CITY COUNCIL

No. 278

Approved May 10, 1991

RESOLVED, That the City Collector is requested to cause taxes to be abated along One Jackson Walkway, it is estimated that the applicable amounts are \$1,555.78 for 1989 and \$1,454.00 for 1990, as requested by the Downtown Providence Improvement Association.

IN CITY COUNCIL
MAY 7 1991
READ AND PASSED
James J. Petrosenelli
PRES.
Barbara Mendonca
CLERK



**THE COMMITTEE ON
FINANCE**

**Approves Passage of
The Within Resolution, *as amended***

Chairman

April 29, 1991

Internal Revenue Service
District Director

Department of the Treasury

Date:

SEP 30 1980

OP/A

P.O. Box 9107

Employer Identification Number:

Internal Revenue Code

Section 501(c)(4)

Accounting Period Ending:
September 30

Form 990 Required: ☒ Yes ☐ No

Person to Contact: E. Wadoski

Contact Telephone Number:
223-4241

DETERMINATION LETTER 80-2501

Dear Applicant:

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 the provisions of the Internal Revenue Code section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment or other Federal taxes, please address them to this office.

If your purposes, character, or method of operation change, 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.

The block checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If the Yes box is checked, you are only required to file Form 990 if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law provides for a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay. This penalty may also be charged if a return is not complete. So, please make sure your return is complete before you file it.

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 Internal Revenue

(over)

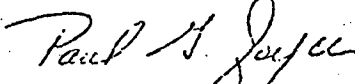
Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in Code section 513.

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.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



for HERBERT B. MOSHER
District Director

As a social welfare organization, contributions to you are not deductible by donors.

Your contributors must be advised to that effect.

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

To be filed in the key district in which the organization has its principal office or place of business. (See instructions)

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

- ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 6)
- ☒ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 6)
- ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 7)
- ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 7)
- ☐ Section 501(c)(7)—Social clubs (Schedule D, pages 7 and 8)
- ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident or other benefits to members (Schedule E, page 8)
- ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Schedule F, pages 8 and 9)
- ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident or other benefits (Schedule E, page 8)
- ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 9)
- ☐ Section 501(c)(13)—Cemeteries, crematoriums, and like corporations (Schedule H, page 10)
- ☐ Section 501(c)(15)—Mutual insurance companies or associations other than life or marine (Schedule I, page 10)
- ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Schedule J, page 11)
- ☐ Section 501(c)(19)—War veterans' organizations and auxiliary units (Schedule K, page 12)
- ☐ Section 501(c)(20)—Trust/organization for pre-paid group legal services (Parts I, II, and Schedule M, page 13)
- ☐ Section 120—Qualified group legal services plans (Parts I, II, and Schedule L, page 13)

Every organization must furnish the information specified. If any organization does not submit the information and data required, this application will not be considered on its merits, the organization will be notified accordingly, and the application may be returned. If you need more space for any item, you may attach additional statements. Please show your name and employer identification number on all attachments.

Central organizations applying for a group exemption letter—See Rev. Proc. 77-38, 1977-2 C.B. 571, or later revisions, or get Publication 537, How to Apply for and Retain Exempt Status for Your Organization, available free at any Internal Revenue office.

This application, if approved, will be open to public inspection. (See General Instruction F)

Most organizations must complete Parts I through IV. In addition, an organization must complete the schedule indicated above that relates to the Code section under which it is applying.

If the organization does not have an organizing instrument, do not complete this application.

Part I.—Identification (See instructions)

1(a) Full name of organization

DOWNTOWN PROVIDENCE IMPROVEMENT ASSOCIATION, INC.

1(b) Employer identification number (if none, see specific instructions Part I, 1(b)) None

2(a) Address (number and street)

c/o Greater Providence Chamber of Commerce, 10 Dorrance Street

2(b) City or town, county, State and ZIP code

Providence, R.I. 02903

3 Name and telephone number (including area code) of person to be contacted during business hours

Constance A. Howes (401) 456-1200

4 Month the annual accounting period ends
September

5 Date incorporated or formed
May 12, 1980

6 Activity Codes (see back cover)

402 | 379 | 400

7(a) Has the organization filed Federal income tax returns? ☐ Yes ☒ No

If "Yes," state the form number(s), year(s) filed, and Internal Revenue office where filed ▶

7(b) Has the organization filed exempt organization information returns? ☐ Yes ☒ No

If "Yes," state the form number(s), year(s) filed, and Internal Revenue office where filed ▶

Part II.—Type of Entity and Organizational Documents (See instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing and operational documents as indicated for each entity.

☒ Corporation—Articles of incorporation, bylaws. ☐ Trust—Trust indenture. ☐ Other—Constitution or articles, bylaws, employer adopted plan.

Under the penalties of perjury, I declare 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 and belief it is true, correct and complete. (See general instruction "C.")

Glenn E. Fairbank
(Signature)

President
(Title or authority of signer)

12/2/80
(Date)

City of Providence



Rhode Island

Department of City Clerk

MEMORANDUM

*2nd
Request
sent
4/16/91*

DATE: March 11, 1991

TO: City Collector, Carolyn F. Brassil

SUBJECT: RESOLUTIONS REQUESTING ABATEMENT OF TAXES

CONSIDERED BY: Councilman David G. Dillon, Chairman/Committee on Finance

DISPOSITION: Accompanying are Resolutions requesting abatements for the following:

Property located along 80 Stanwood Street, Lot 264 on Plat 49 in the amount of One Hundred Forty-Three Dollars, Twenty-Six Cents (\$143.26) and along 90 Stanwood Street, Lot 222 on Plat 49 in the total amount of Eight Hundred Ninety-Five Dollars and Ninety Cents, (\$895.90) as requested by the Faith and Hope Baptist Church;

Taxes to be abated prior to 1981 on that property located along 150 Stanwood Street, Lot 156, as set out and delineated on Plat 49, in the total amount of Two Thousand, Four Hundred Ninety-Three Dollars and Eighty-Six Cents (\$2,493.86) as requested by the Elmwood Neighborhood Housing Service, Inc., and

Taxes to be abated along One Jackson Walkway in the amount of \$1,555.78 for the year, 1989 as requested by the Downtown Providence Improvement Association.

Grasmendone
City Clerk



FINANCE DEPARTMENT
CITY COLLECTOR

M E M O R A N D U M

TO: Rose Mendonca City Clerk
FROM: Carolyn Brassil
DATE: April 22 1991
SUBJECT: Resolutions Requesting Abatement of Taxes

Since the Downtown Providence Improvement Association has established tax exempt status I am recommending that taxes be abated along One Jackson Walkway in the amount of \$1 555.78 for the 1989 calendar year assessment (1990 Taxes).

In accordance with a pending resolution I am recommending that taxes be abated in the amount of \$10 528.18 for the years 1979 to 1987. This recommendation comes with the stipulation that William A. Boudreau pays his 1988, 1989 and 1990 taxes in full. This property is located at 12 Lenox Avenue and designated as Plat 53 and Lot 386.

CFB
acp



DOWNTOWN PROVIDENCE IMPROVEMENT ASSOCIATION
1 Jackson Walkway, Suite 10, Providence, R.I. 02903
Telephone (401) 331-5653

April 29, 1991

Councilman David Dillon
Chairman, Finance Committee
Providence City Council
City Hall
Providence, RI 02903

Dear Chairman Dillon,

Please accept this letter in reference to clarifying the committee's request for further information regarding the Downtown Providence Improvement Association (DPIA).

The Downtown Providence Improvement Association is a non-profit organization classified under the Internal Revenue Service's code as a 501(c)4. It is therefore apparent that it should be considered tax exempt from Real and Personal Property in this position and should be eliminated from the City tax roles.

The DPIA maintains an administrative office at 1 Jackson Walkway, which should clarify the address misunderstanding, and maintains space at the Public Works garage at 20 Earnest Street, which is considered its operation facility. All of the equipment used in our operation, including City purchased vehicles, are currently housed in the Earnest Street facility.

The sole mission of the DPIA is to provided solid waste management and beautification of 95.5 acres of Downtown Providence on a daily basis in an effort to enhance and promote the physical and economic development of the downtown area. DPIA receives funding from both private and public sectors to maintain this operation.

Thank you for your consideration in response to this abatement request.

Respectfully,

Jim Williams
Executive Director