

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

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 8 of the instructions.**

### **Part I** Identification of Applicant

<b>1a</b> Full name of organization (as shown in organizing document)  West Seneca Girls Softball Association, Inc.		<b>2</b> Employer identification number (EIN) (If none, see page 3 of the <b>Specific Instructions</b> .)  16-1605340	
<b>1b</b> c/o Name (if applicable)  Charles A. Krotje		<b>3</b> Name and telephone number of person to be contacted if additional information is needed  Charles A. Krotje, Treasurer (716) 843-5090 day (716) 675-4123 evening	
<b>1c</b> Address (number and street)  71 Pine Tree Lane	Room/Suite	<b>4</b> Month the annual accounting period ends  October	
<b>1d</b> City, town, or post office, state, and ZIP + 4. If you have a foreign address, see <b>Specific Instructions</b> for Part I, page 3.  West Seneca, New York 14224		<b>5</b> Date incorporated or formed  September 14, 2000	
<b>1e</b> Web site address  www.westseneca.wnyric.org/wsgsa/		<b>6</b> Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k) d <input type="checkbox"/> 501(n)	
<b>7</b> Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.			
<b>8</b> Is the organization required to file Form 990 (or Form 990-EZ)? . . . . . <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach an explanation (see page 3 of the <b>Specific Instructions</b> ).			
<b>9</b> Has the organization filed Federal income tax returns or exempt organization information returns? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.			

**10** Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See **Specific Instructions** for Part I, Line 10, on page 3.) See also Pub. 557 for examples of organizational documents.)

- a  Corporation- Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b  Trust- Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c  Association- Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check 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.

**Please Sign Here** ▶

  
 (Signature)

Charles A. Krotje, Treasurer  
 (Type or print name and title or authority of signer)

May 23, 2001  
 (Date)

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

The purpose of the West Seneca Girls Softball Association, Inc. ("WSGSA") is to promote, develop, supervise, and voluntarily assist in a girls softball program, for the purpose of providing girls and young women through age 18 with an opportunity to learn and grow through team sports. The WSGSA is dedicated to helping youths become good citizens and to providing an outlet for healthful activity and training under good leadership in an atmosphere of wholesome community participation. These objectives are accomplished with the following activities:

- Organization and management of the WSGSA "House" softball league. The members of the WSGSA volunteer their time to organize, coach and manage girls softball teams and to otherwise manage the affairs of the WSGSA. WSGSA House teams play other WSGSA House teams.
- Organization, management and coaching of various WSGSA "Travel" league teams. The Travel league teams are competitively filled and play other town travel teams, generally throughout Western New York State. Travel league teams also participate in tournaments, some of which may be outside of the Western New York area, generally within the North-east US.

The West Seneca Girls Softball Association, Inc. assumed responsibility for the girls softball program in West Seneca, NY, which was formerly sponsored by a division of the West Seneca, NY Recreation Department, effective November 1, 2000.

All games in the softball program organized and managed by the WSGSA are played on softball diamonds owned by the Town of West Seneca, NY. The WSGSA pays to the Town of West Seneca a fee per player to cover the cost of certain insurance and maintenance of the softball diamonds, but does not formally rent or lease the diamonds owned by the Town of West Seneca.

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

The primary sources of funds for the WSGSA are: fees charged to players; support from local businesses, residents, etc. ("sponsors"); and support from the Town of West Seneca, New York.

- 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.

Typically each year around the time of registration, the WSGSA will undertake a candy sale. Also, the WSGSA runs a small concession stand during tournaments hosted by the WSGSA and on certain weekends during the House league season.

**Part II** Activities and Operational Information (Continued)

**4** Give the following information about the organization's governing body:

<b>a</b> Names, addresses, and titles of officers, directors, trustees, etc.	<b>b</b> Annual compensation
Michael L. Arnold, 60 Deer Path, West Seneca, NY 14224; President	\$-0-
John P. Hess, 68 Crystal Lane, West Seneca, NY 14224; Vice Pres.	-0-
Kenneth Switzer; 112 Wedgewood, West Seneca, NY 14224; Vice Pres.	-0-
Charles A. Krotje; 71 Pine Tree, West Seneca, NY 14224; Treas/Sec	-0-
John Battaglia, 63 Creekview Dr, West Seneca, NY 14224; Director	-0-
Michael DeMarzio, 107 Century Dr, West Seneca, NY 14224; Director	-0-
Marie Nowak, 17 Greenbranch Rd, West Seneca, NY 14224; Director	-0-

**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," name those 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** for Part II, Line 4d, on page 3.)  Yes  No  
 If "Yes," explain.

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

The West Seneca Girls Softball Association, Inc. is an outgrowth of the Town of West Seneca Recreation Department, and is successor to the West Seneca Recreation Department's girls softball program.

**6** Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): **(a)** grants; **(b)** purchases or sales of assets; **(c)** rental of facilities or equipment; **(d)** loans or loan guarantees; **(e)** reimbursement arrangements; **(f)** performance of services, membership, or fundraising solicitations; or **(g)** sharing of facilities, equipment, mailing lists or other assets, or paid employees?  Yes  No  
 If "Yes," explain fully and identify the other organizations involved.

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

**Part II** Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If none, indicate "N/A."

Softball equipment, primarily helmets, bats, balls, and other protective equipment.

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years?  Yes  No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement?  Yes  No

b Is the organization a party to any leases?  Yes  No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

11 Is the organization a membership organization?  Yes  No

If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

c What benefits do (or will) the members receive in exchange for their payment of dues?

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them?  N/A  Yes  No

If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

Players are charged fees that are designed to cover the costs of uniforms and insurance. The current fees are as follows: Town of West Seneca residents - \$40; West Seneca School District residents outside the Town of West Seneca - \$45; non-residents - \$50. Discounts are provided to families with three or more players.

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals?  N/A  Yes  No

If "Yes," explain how the recipients or beneficiaries are or will be selected.

The organization is for the benefit of females through age 18.

13 Does or will the organization attempt to influence legislation?  Yes  No

If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements?  Yes  No

If "Yes," explain fully.

**Part III** Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed?  Yes  No  
If you answer "Yes," do not answer questions on lines 2 through 6 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

**Exceptions** - You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See **Specific Instructions**, Line 2a, on page 4;
- b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed?  Yes  No

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

4 If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3?  Yes  No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed?  Yes  No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here  and attach a completed page 1 of Form 1024 to this application.

**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

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:**

- |   |                                                                                                                                                                                                                                                                                                    |                                                                     |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| a | <input type="checkbox"/> As a church or a convention or association of churches<br>(CHURCHES MUST COMPLETE SCHEDULE A.)                                                                                                                                                                            | Sections 509(a)(1)<br>and 170(b)(1)(A)(i)                           |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.)                                                                                                                                                                                                                                   | Sections 509(a)(1)<br>and 170(b)(1)(A)(ii)                          |
| c | <input type="checkbox"/> 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)<br>and 170(b)(1)(A)(iii)                         |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1).                                                                                                                                                                                                                    | Sections 509(a)(1)<br>and 170(b)(1)(A)(v)                           |
| e | <input type="checkbox"/> 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)                                                   |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public safety.                                                                                                                                                                                                | Section 509(a)(4)                                                   |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is owned or operated by a governmental unit.                                                                                                                                                            | Sections 509(a)(1)<br>and 170(b)(1)(A)(iv)                          |
| h | <input checked="" type="checkbox"/> 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)<br>and 170(b)(1)(A)(vi)                          |
| i | <input type="checkbox"/> 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)                                                   |
| j | <input type="checkbox"/> 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)<br>and 170(b)(1)(A)(vii)<br>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:  
 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.  
 Not applicable

- 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	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

**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 11/00 to 10/01	(b) FYE 2002 Budget	(c) FYE 2003 Budget	
<b>Revenue</b>					
1 Gifts, grants, and contributions received (not including unusual grants - see page 6 of the instructions) . . . . .	0	2,900	2,900		5,800
2 Membership fees received . . . . .	0	0	0	0	
3 Gross investment income (see instructions for definition) . . . . .	0	0	0	0	
4 Net income from organization's unrelated business activities not included on line 3 . . . . .	0	0	0	0	
5 Tax revenues levied for and either paid to or spent on behalf of the organization . . . . .	0	0	0	0	
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) . . . . .	0	0	0	0	
7 Other income (not including gain or loss from sale of capital assets) (attach schedule) . . . . .	0	0	0	0	
<b>8 Total</b> (add lines 1 through 7) . . . . .		2,900	2,900		5,800
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. . . . .	49,730	70,630	73,000		193,360
<b>10 Total</b> (add lines 8 and 9) . . . . .	49,730	73,530	75,900		199,160
11 Gain or loss from sale of capital assets (attach schedule) . . . . .	0	0	0	0	
12 Unusual grants . . . . .	0	0		0	
<b>13 Total revenue</b> (add lines 10 through 12) . . . . .	49,730	73,530	75,900		199,160
<b>Expenses</b>					
14 Fundraising expenses . . . . .	0	0	0	0	
15 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .	0	0	0	0	
16 Disbursements to or for benefit of members (attach schedule) . . . . .	0	0	0	0	
17 Compensation of officers, directors, and trustees (attach schedule) . . . . .	0	0	0	0	
18 Other salaries and wages . . . . .	0	0	0	0	
19 Interest . . . . .	0	0	0	0	
20 Occupancy (rent, utilities, etc.) . . . . .	0	0	0	0	
21 Depreciation and depletion . . . . .	1,000	2,000	2,000	0	
22 Other (attach schedule) . . . . .	21,401	68,780	71,900		
<b>23 Total expenses</b> (add lines 14 through 22) . . . . .	22,401	70,780	73,900		
24 Excess of revenue over expenses (line 13 minus line 23) . . . . .	27,329	2,750	2,000		



**Part IV** Financial Data (Continued)

**B. Balance Sheet (at the end of the period shown)**

Current tax year  
Date - 4-30-01 - -

Assets		
1	Cash . . . . .	35,132
2	Accounts receivable, net . . . . .	0
3	Inventories . . . . .	0
4	Bonds and notes receivable (attach schedule) . . . . .	0
5	Corporate stocks (attach schedule) . . . . .	0
6	Mortgage loans (attach schedule) . . . . .	0
7	Other investments (attach schedule) . . . . .	0
8	Depreciable and depletable assets (attach schedule) . . . . .	5,000
9	Land . . . . .	0
10	Other assets (attach schedule) . . . . .	0
11	<b>Total assets</b> (add lines 1 through 10) . . . . .	<b>40,132</b>
Liabilities		
12	Accounts payable . . . . .	0
13	Contributions, gifts, grants, etc., payable . . . . .	0
14	Mortgages and notes payable (attach schedule) . . . . .	0
15	Other liabilities (attach schedule) . . . . .	0
16	<b>Total liabilities</b> (add lines 12 through 15) . . . . .	
Fund Balances or Net Assets		
17	Total fund balances or net assets . . . . .	40,132
18	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) . . . . .	<b>40,132</b>

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

West Seneca Girls Softball Association, Inc.  
 71 Pine Tree Lane  
 West Seneca, NY 14224  
 EIN: 16-1605340  
 Form 1023

Part IV. A., Line 22 - Other Expenses

	Current tax year		
	(a) From 11/1/00 to 10/31/01 **	(b) FYE 02 Budget	(c) FYE 03 Budget
Uniforms	\$ 4,000	\$ 16,540	\$ 17,000
Annual awards banquet	1,227	12,580	13,000
Tournament and league fees	6,600	8,250	8,500
Candy	3,881	5,000	5,200
Cost of umpires	-	4,560	4,700
Town fees	-	4,500	4,600
Player equipment, clinics and supplies	1,914	4,400	5,500
Cost of tournaments hosted	-	4,000	4,100
Insurance	1,845	1,700	1,800
Other	1,934	7,250	7,500
	\$ 21,401	\$ 68,780	\$ 71,900

\*\* Fiscal year to date through April 30, 2001.

Part IV. B., Line 8 - Depreciable and Depletable Assets

Player helmets	\$ 4,000
Softball bats, bases and other miscellaneous equipment	1,000
	\$ 5,000

Form **872-C**

(Rev. September 1998)

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,

West Seneca Girls Softball Association, Inc.  
(Exact legal name of organization as shown in organizing document)

71 Pine Tree Lane

West Seneca, NY 14224  
(Number, street, city or town, state, and ZIP code)


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 October 31, 2000  
(Month, day, and year)

Name of organization (as shown in organizing document)	Date
<u>West Seneca Girls Softball Association, Inc.</u>	<u>May 21, 2001</u>
Officer or trustee having authority to sign	Type or print name and title
Signature ► 	<u>Charles A. Krotje</u> Treasurer
<b>For IRS use only</b>	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ► \_\_\_\_\_  
For Paperwork Reduction Act Notice, see page 7 of the Form 1023 Instructions.

## Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

(See instructions on reverse side.)

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,

West Seneca Girls Softball Association, Inc.  
*(Exact legal name of organization as shown in organizing document)*

71 Pine Tree Lane

West Seneca, NY 14224  
*(Number, street, city or town, state, and ZIP code)*

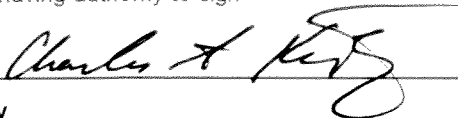
and the

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 October 31, 2000  
*(Month, day, and year)*

Name of organization (as shown in organizing document)	Date
<u>West Seneca Girls Softball Association, Inc.</u>	<u>May 21, 2001</u>
Officer or trustee having authority to sign	Type or print name and title
Signature ► 	<u>Charles A. Krotje</u> Treasurer
<b>For IRS use only</b>	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ► \_\_\_\_\_  
For Paperwork Reduction Act Notice, see page 7 of the Form 1023 Instructions.

**User Fee for Exempt Organization  
 Determination Letter Request**  
 ▶ Attach this form to determination letter application.  
 (Form 8718 is NOT a determination letter application.)

For IRS Use Only  
 Control number \_\_\_\_\_  
 Amount paid \_\_\_\_\_  
 User fee screener \_\_\_\_\_

1 Name of organization West Seneca Girls Softball Association, Inc.	2 Employer Identification Number 16-1605340
------------------------------------------------------------------------	------------------------------------------------

**Caution:** Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

3 Type of request	Fee
a <input type="checkbox"/> Initial request for a determination letter for: <ul style="list-style-type: none"> <li>• An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or</li> <li>• A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶</li> </ul>	\$150
<b>Note:</b> If you checked box 3a, you must complete the Certification below.	

**Certification**

I certify that the annual gross receipts of \_\_\_\_\_  
name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

b <input checked="" type="checkbox"/> Initial request for a determination letter for: <ul style="list-style-type: none"> <li>• An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or</li> <li>• A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . . . ▶</li> </ul>	\$500
c <input type="checkbox"/> Group exemption letters . . . . . ▶	\$500

**Instructions**

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2000-8, 2000-1, I.R.B. 230.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the United States Treasury for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Send the determination letter application and Form 8718 to:  
 Internal Revenue Service  
 P.O. Box 192  
 Covington, KY 41012-0192  
 If you are using express mail or a delivery service, send the application and Form 8718 to:  
 Internal Revenue Service  
 201 West Rivercenter Blvd.  
 Attn: Extracting Stop 312  
 Covington, KY 41011

Attach Check or Money Order Here

*State of New York }  
Department of State } ss:*

*I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.*

*Witness my hand and seal of the Department of State on* **MAR 18 2002**



A handwritten signature in cursive script, appearing to read "J. Laube", followed by a horizontal line.

*Special Deputy Secretary of State*

f 020313000058  
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RESTATED CERTIFICATE OF INCORPORATION

OF

WEST SENECA GIRLS SOFTBALL ASSOCIATION, INC.

Pursuant to Section 805 of the Not-For-Profit Corporation Law

The undersigned, being the Treasurer of WEST SENECA GIRLS SOFTBALL ASSOCIATION, INC., does hereby certify as follows:

1. The name of the corporation is WEST SENECA GIRLS SOFTBALL ASSOCIATION, INC.

2. The Certificate of Incorporation was filed by the Department of State on the 14th day of September, 2000.

3. The Certificate of Incorporation of the corporation is hereby amended to effect the following changes authorized by Section 801 of the Not-For-Profit Corporation Law:

(a) To restate the purposes of the corporation, and to add various provisions concerning the internal affairs of the corporation. To accomplish the foregoing, ARTICLE II of the Certificate of Incorporation is hereby amended to read in its entirety as follows:

"(a) The corporation is a corporation as defined in Section 102 (a) (5) of the Not-For-Profit Corporation Law. The corporation shall be a Type B corporation

under Section 201 of the Not-For-Profit Corporation Law.

(b) The corporation is formed for the following purposes:

(i) To promote, develop, supervise and voluntarily assist in a softball program for girls and young women through the age of eighteen years, for the purpose of providing the participants with an opportunity to learn and grow through team sports.

(ii) To help the participants become good citizens and provide an outlet of healthful activity and training under good leadership in an atmosphere of wholesome community participation.

(iii) To provide the participants an opportunity to learn the game of softball and how to work as members of a team.

(iv) To engage in all lawful activities, including those which are not otherwise stated in this Certificate of Incorporation, which are incidental or conducive to the accomplishment of any of the above-stated purposes.

Nothing contained in this Certificate of Incorporation shall authorize the corporation to undertake or engage in any of the activities specified in Section 404 of the Not-For-Profit Corporation Law.

(c) Notwithstanding any other provision of this Certificate of Incorporation, the corporation is organized exclusively for charitable, educational, literary and scientific purposes, as specified in Section 501(c)(3) of the Internal Revenue Code of 1986 (or the



corresponding provision of any future United States Internal Revenue Law). The corporation shall not carry on any activities not permitted to be carried on (i) by an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law) or (ii) by an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law).

(d) No part of the net earnings of the corporation shall inure in whole or in part to the benefit of its members, directors, officers, or other private persons except that the corporation shall be empowered to pay reasonable compensation for services rendered to or for the corporation.

(e) No substantial part of the activities of the corporation shall be carrying on propaganda, or otherwise attempting to influence legislation (except as otherwise provided in Section 501(h) of the Internal Revenue Code of 1986, or any corresponding provision of any future United States Internal Revenue Law), or participating in, or intervening in (including the publication or distribution of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

(f) Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation to such organization or organizations organized and operated exclusively for charitable, educational,

literary or scientific purposes as shall at the time qualify as an exempt organization or exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law). Any of such assets not so disposed of shall be disposed of by the Supreme Court of the county in which the principal office of the corporation is then located, to such organization or organizations organized and operated exclusively for charitable, educational, literary or scientific purposes as shall at the time qualify as an exempt organization or exempt organizations as aforesaid, or to the federal government, or to a state or local government, for a public purpose."

(b) To strike ARTICLE IV of the Certificate of Incorporation, which recites the minimum number of directors which the corporation may have and the qualifications for directors, as unnecessary under the Not-for-Profit Corporation Law.

(c) To strike that portion of ARTICLE V of the Certificate of Incorporation, which recites the method for the election of successors to the initial Board, as unnecessary under the Not-For-Profit Corporation Law. The balance of Article V is omitted as permitted under section 805(c) of such Law.

(d) To change the address of the corporation for the service of process, presently found in ARTICLE VI of the Certificate of Incorporation, and to redesignate such Article, as changed, as ARTICLE IV. To accomplish the foregoing, ARTICLE VI

of the Certificate of Incorporation is hereby redesignated ARTICLE IV and changed to read in its entirety as follows:

"ARTICLE IV: The Secretary of State is hereby designated as the agent of the corporation upon whom process against the corporation may be served. The post office address within the state to which the Secretary of State shall mail a copy of any process against the corporation served upon him is c/o Town of West Seneca Recreation Department, 50 Legion Drive, West Seneca, New York 14224."

(e) To strike ARTICLE VII of the Certificate of Incorporation, which recites corporate powers, as unnecessary under the Not-for-Profit Corporation Law.

(f) To strike ARTICLE VIII of the Certificate of Incorporation, which recites the method of amending the Certificate of Incorporation, as unnecessary under the Not-for-Profit Corporation Law.

(g) To revoke the designation of Matthew B. Herdzik, Jr., Esq., as the registered agent of the corporation, as permitted by Section 801 of the Not-for-Profit Corporation Law, and to strike ARTICLE IX of the Certificate of Incorporation which deals with the registered agent of the corporation, since the corporation no longer intends to have a registered agent.

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(h) To strike ARTICLE X of the Certificate of Incorporation, which recites the duration of the corporation as perpetual, as unnecessary under the Not-for-Profit Corporation Law.

4. The Certificate of Incorporation of the corporation as amended is hereby restated in its entirety as follows:

"ARTICLE I - Name

The name of this corporation is WEST SENECA GIRLS SOFTBALL ASSOCIATION, INC.

ARTICLE II - Purpose or Purposes

(a) The corporation is a corporation as defined in Section 102 (a) (5) of the Not-For-Profit Corporation Law. The corporation shall be a Type B corporation under Section 201 of the Not-For-Profit Corporation Law.

(b) The corporation is formed for the following purposes:

(i) To promote, develop, supervise and voluntarily assist in a softball program for girls and young women through the age of eighteen years, for the purpose of providing the participants with an opportunity to learn and grow through team sports.

(ii) To help the participants become good citizens and provide an outlet of healthful activity and training under good leadership in an atmosphere of wholesome community participation.

(iii) To provide the participants an opportunity to learn the game of softball and how to work as members of a team.

(iv) To engage in all lawful activities, including those which are not otherwise stated in this Certificate of Incorporation, which are incidental or conducive to the accomplishment of any of the above-stated purposes.

Nothing contained in this Certificate of Incorporation shall authorize the corporation to undertake or engage in any of the activities specified in Section 404 of the Not-For-Profit Corporation Law.

(c) Notwithstanding any other provision of this Certificate of Incorporation, the corporation is organized exclusively for charitable, educational, literary and scientific purposes, as specified in Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law). The corporation shall not carry on any activities not permitted to be carried on (i) by an organization exempt from federal income tax under

Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law) or (ii) by an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law).

(d) No part of the net earnings of the corporation shall inure in whole or in part to the benefit of its members, directors, officers, or other private persons except that the corporation shall be empowered to pay reasonable compensation for services rendered to or for the corporation.

(e) No substantial part of the activities of the corporation shall be carrying on propaganda, or otherwise attempting to influence legislation (except as otherwise provided in Section 501(h) of the Internal Revenue Code of 1986, or any corresponding provision of any future United States Internal Revenue Law), or participating in, or intervening in (including the publication or distribution of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

(f) Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of

all of the assets of the corporation to such organization or organizations organized and operated exclusively for charitable, educational, literary or scientific purposes as shall at the time qualify as an exempt organization or exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law). Any of such assets not so disposed of shall be disposed of by the Supreme Court of the county in which the principal office of the corporation is then located, to such organization or organizations organized and operated exclusively for charitable, educational, literary or scientific purposes as shall at the time qualify as an exempt organization or exempt organizations as aforesaid, or to the federal government, or to a state or local government, for a public purpose.

#### ARTICLE III - Corporation Office

The office of the corporation within the State of New York is to be located in the County of Erie.

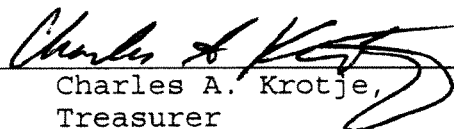
#### ARTICLE IV - Agent

The Secretary of State is hereby designated as the agent of the corporation upon whom process against the corporation may be served. The post office address within the

state to which the Secretary of State shall mail a copy of any process against the corporation served upon him is c/o Town of West Seneca Recreation Department, 50 Legion Drive, West Seneca, New York 14224."

5. The foregoing amendments of the Certificate of Incorporation were authorized by the affirmative vote of a majority of the members of the corporation entitled to vote thereon at a duly constituted meeting of the members held on January 15, 2002, at which a quorum was present and acting throughout, the affirmative vote cast in favor being at least equal to the quorum.

IN WITNESS WHEREOF, the undersigned has executed this Restated Certificate of Incorporation this 18th day of January, 2002.

  
\_\_\_\_\_  
Charles A. Krotje,  
Treasurer



**JOSEPH R. GLOWNIA**

I, \_\_\_\_\_, a  
Justice of the Supreme Court of the State of New York, in and for  
the Eighth Judicial District, do hereby approve the foregoing  
Restated Certificate of Incorporation of West Seneca Girls  
Softball Association, Inc., and consent that it be filed.

DATED: FEB 28 2002, 2002

**GRANTED  
FEB 28 2002**

*Mary Louise Enser*  
COURT CLERK  
**MARY LOUISE ENSER**

*Joseph R. Glownia*  
**JOSEPH R. GLOWNIA J.S.C.**

THE ATTORNEY GENERAL HAS NO OBJECTION  
TO THE GRANTING OF JUDICIAL APPROVAL  
HEREON, ACKNOWLEDGES RECEIPT OF  
STATUTORY NOTICE AND DEMANDS SERVICE  
OF THE FILED CERTIFICATE SAID NO OBJECTION  
IS CONDITIONED ON SUBMISSION OF THE  
MATTER TO THE COURT WITHIN 30 DAYS HEREAFTER.

*William Hill* 2-19-02  
ASSISTANT ATTORNEY GENERAL DATE

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STATE OF NEW YORK  
DEPARTMENT OF STATE

MAR 13 2002

FILED  
TAX \$ 0  
BY: AA

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RESTATED CERTIFICATE OF INCORPORATION  
2002 MAR -7 PM 12:06

WEST SENECA GIRLS SOFTBALL ASSOCIATION, INC.

Under Section 4805 of the  
Not-for-Profit Corporation Law

JAECKLE FLEISCHMANN & MUGEL, LLP  
ATTORNEYS AT LAW

FLEET BANK BUILDING TWELVE FOUNTAIN PLAZA  
BUFFALO, NEW YORK 14202-2292

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Intercounty - 18  
DRAWDOWN

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# West Seneca Girls Softball Association, Inc.

## Articles of Organization and By-Laws

### Article I – Name

1. This name of this organization shall be the **West Seneca Girls Softball Association, Inc.** (“WSGSA”).

### Article II - Purpose

1. The purpose of the WSGSA is to promote, develop, supervise, and voluntarily assist in a girls softball program, for the purpose of providing girls and young women through age 18 with an opportunity to learn and grow through team sports. The WSGSA is dedicated to helping youths become good citizens and providing an outlet of healthful activity and training under good leadership in an atmosphere of wholesome community participation. The players are provided an opportunity to learn the game of softball while also learning about, and experimenting with, working as a member of a team.
2. The WSGSA shall be non-racial, non-partisan, and non-sectarian in policy.

### Article III – Organization

1. The WSGSA is made possible through the West Seneca, New York Department of Recreation in cooperation with the West Seneca Town Board, the West Seneca Building and Grounds Department, and the West Seneca Central Schools Board.
2. Additions, deletions and amendments to the WSGSA by-laws shall be submitted to the Town of West Seneca or its delegates for review and approval after being submitted to, and approved by, the WSGSA membership.
3. Additions, deletions and amendments to the WSGSA standing rules and the official rules and regulations shall be submitted to the Town of West Seneca or its delegates for review and approval after being submitted to, and approved by, the WSGSA Board of Directors.

### Article IV – Membership and Player Eligibility

1. **Eligibility for membership:** Membership in the WSGSA will be open to any person interested in coaching, assistant coaching, or managing a softball team or managing the affairs or assets of the WSGSA, on a strictly voluntary basis.
2. **Petition for Coach:** Persons who desire to volunteer to be a coach shall make their intentions known, in writing or otherwise, to any member of the Board of Directors or the respective division liaison. The Board of Directors, after proper consideration and

investigation, shall make a final decision whether or not such person will be allowed to coach. Such person shall be notified within a reasonable period of time of any decision.

3. **Suspension or Expulsion:** The Board of Directors shall have the authority to suspend or expel any coach, assistant coach, manager or member of the WSGSA, in the manner prescribed in the by-laws, for conduct deemed inappropriate and contrary to the best interests of the Town of West Seneca and/or the WSGSA.
4. **Resignation:** Any coach, assistant coach, or manager may resign at any time; however, such resignation shall not become effective until accepted by the Board of Directors and until all property or funds of the WSGSA have been returned or all obligations to the WSGSA have been satisfied in full.
5. **Player eligibility:** Females ages 5 years through 18 years, inclusive, shall be eligible to participate in the WSGSA. The Board of Directors, in its sole discretion, may grant eligibility for play to females that are 4 years of age. For purposes of determining eligibility for any Fiscal Year, the age of the prospective participant shall be measured as of January 1 of said year, or at such other date as may be specified, in accordance with the Amateur Softball Association of America ("ASA") Official Rules of Softball as such Official Rules relate to Women's Fast Pitch Softball. The prospective participant need not be a resident of the Town of West Seneca; however, participation in the WSGSA Travel League may be restricted based upon the residency of the prospective participant. To be eligible to participate in the Travel League, a participant must be a registered player of the WSGSA.

#### **Article V – Meetings**

1. **Annual Meeting:** The Annual Meeting for the election of Officers and Directors and for the transaction of other business relative to the affairs of the WSGSA shall be held in September of each year. The Secretary shall send notice of the annual meeting to each coach of the WSGSA at least five (5) days in advance of the meeting. Officers and Directors elected at the meeting shall take office as of the November 1 following the Annual Meeting.
2. **Board of Directors:** The Board of Directors shall meet a minimum of nine (9) times per year. Generally, meetings will be held on the first Wednesday of each respective month. During the playing season, meetings will begin at 8:30 pm Eastern time unless otherwise scheduled prior to such meeting. All other meetings will begin at 7:30 pm Eastern time unless otherwise scheduled prior to such meeting.
3. **General:** Meetings of all coaches, assistant coaches, and managers will be held a minimum of three (3) times per year, generally during the months of January, March, and May and at such other times as deemed necessary by the Board of Directors or Executive Committee. Coaches, assistant coaches, and managers will be notified as to the specific date, time and location prior to such meeting.

## Article VI - Governance

1. **Governing Body:** A Board of Directors comprised of no fewer than seven (7) and no more than eleven (11) directors, who will serve on a volunteer basis, will govern the activities of the WSGSA.
2. **Membership of the Board of Directors:** The Board of Directors shall include the President, Vice President House, Vice President Travel, Treasurer, Secretary, registration coordinator, and such other person(s) who from time to time will serve in "at large" positions. Each Board member will have one vote in all matters coming before the Board, although it is permissible for one member to hold more than one position.
3. **Duties of the Board of Directors:** The Board of Directors shall manage the affairs and assets of the WSGSA. A majority of the Board shall approve all expenditures, but never in amounts greater than available funds. In the case of dissolution of the WSGSA, the Board shall remit all funds and other assets of the WSGSA to the Town of West Seneca Department of Recreation to be used by them for recreation purposes at their discretion.

The Board of Directors will nominate individuals to the following positions for election at the Annual Meeting, each of which is considered to be an officer of the WSGSA.

President  
Vice President House League  
Vice President Travel League  
Treasurer  
Secretary

Persons other than incumbents who wish to be included on the ballot of individuals nominated by the Board of Directors for officer positions shall notify the Board of Directors by no later than the first day of August prior to the Annual Meeting.

4. **Quorum:** A simple majority of the Board of Directors shall constitute a quorum.
5. **Vacancies:** In the event of a vacancy on the Board of Directors, the remaining directors shall have the authority to fill each vacancy until the next Annual Meeting.

## Article VII – Officers (Executive Committee)

1. **Officers:** The officers of the WSGSA shall be: President, Vice President House, Vice President Travel, Treasurer, and Secretary. The above listed officers shall constitute the "Executive Committee" and shall be responsible for, and have the authority to, direct the ongoing operations of the WSGSA. All officers shall also serve as voting members of the Board of Directors. The President shall serve as Chairman of the Board.
2. **Election of Officers:** The Board of Directors shall nominate persons to hold the officer positions indicated above. At the discretion of the Board of Directors, one person may be

nominated to serve in multiple capacities. The officers shall be elected for one (1) year terms at the Annual Meeting.

3. **Duties of the President:** The President shall be the chief executive officer of the WSGSA and shall also serve as Chairman of the Board of Directors. He/she shall preside at all meetings of the WSGSA and shall call such meetings, with the concurrence of the Board of Directors, as he/she deems necessary. The President shall exercise general supervision over the activities and welfare of the WSGSA, and shall confer with other officers and directors relative to matters of policy.
4. **Duties of the Vice President House:** The Vice President House shall, in the absence of the President, perform all duties and assume all responsibilities of the President. He/she shall be responsible for all activities of the House League.
5. **Duties of the Vice President Travel:** The Vice President Travel shall be responsible for all activities of the Travel League, including the organization and conduct of travel league try-outs.
6. **Duties of the Treasurer:** The Treasurer shall be the chief financial officer of the WSGSA and shall maintain the financial records and report the financial position and revenues and expenditures of the WSGSA to the Board of Directors. The Treasurer is responsible for establishing and maintaining controls sufficient to safeguard the funds of the WSGSA. The financial records of the WSGSA are subject to audit at any time by an audit committee duly appointed by the President. The Treasurer, or his/her designee, shall deposit funds in the bank accounts of the WSGSA and, with appropriate supporting documentation and, if necessary, approval of the Board of Directors, shall disperse funds of the WSGSA. The Treasurer shall also be responsible for ensuring all necessary tax filings are made timely.
7. **Duties of the Secretary:** The Secretary shall take minutes and record attendance at all WSGSA meetings. The Secretary shall maintain all WSGSA records, other than financial records.
8. **Vacancies:** In the event of an Officer vacancy, the Board of Directors shall have the authority to fill each vacancy until the next Annual Meeting.

#### **Article VIII – Other Members of the Board of Directors**

1. **Duties of the Registration Coordinator:** The Registration coordinator shall be responsible, subject to approval by the Board of Directors, for organizing the annual player registration process.

#### **Article IX – Administration**

1. **Property:** The Board of Directors shall manage all property of the WSGSA.
2. **Fund Raising:** Funds may be raised in any manner approved by the Board of Directors.

3. **Fiscal Year:** The Fiscal Year of the WSGSA shall begin on November 1 and end on October 31.
4. **Records:** The WSGSA shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its members and Board of Directors. The WSGSA shall also keep a record giving names and addresses of the members entitled to a vote.
5. **Tax Filings:** The Treasurer shall be responsible for ensuring all necessary tax filings are made timely.
6. **Assumption of Liabilities:** The Board of Directors has sole authority for assuming liabilities on behalf of the WSGSA. However, the Board of Directors shall not have authority to assume liabilities on behalf of the WSGSA for an amount in excess of available funds of the WSGSA.
7. **Personal and Unapproved Debts:** The WSGSA shall never pay, assume or become responsible for the personal or unapproved debts of any individual of the WSGSA.
8. **Rules of Order:** Rules contained in "Roberts Rules of Order" (abbreviated version) shall govern the WSGSA in all cases to which they are applicable, and in which they are not inconsistent with the by-laws or Standing Rules of the WSGSA.
9. **Quorum:** One-third of the voting members of the WSGSA shall constitute a quorum at any regular meeting or special election. A simple majority of the directors shall constitute a quorum for any meeting of the Board of Directors. A simple majority of the officers shall constitute a quorum for any meeting of the Executive Committee.

#### **Article X – Procedure for Amending By-Laws**

1. **Proposed amendments:** Any member of the WSGSA may submit proposed amendments in writing to the Secretary. The Secretary shall promptly notify all directors.
2. **Approval of Amendments:** Amendments to these by-laws shall require an affirmative vote of two-thirds of the members present at any meeting or special meeting of the WSGSA, providing a quorum is in attendance. All proposed amendments must be submitted to the Board of Directors at least fifteen (15) days prior to the next scheduled meeting of the Board of Directors. After approval by the Board of Directors, each coach shall be notified of the proposed amendment(s) by U.S. first class mail at least seven (7) days prior to the regular or special meeting at which the proposed amendment(s) is(are) scheduled to be acted upon. Before becoming effective, any such amendment must be submitted to, and approved by, the Town of West Seneca or its delegate.
3. **Notice of Amendments:** The Secretary shall forward two copies of any change in the WSGSA by-laws to the Recreation director.

## **Article XI – Standing Rules**

1. **Standing Rule Defined:** A “Standing Rule” is any rule that is not a part of a policy-making document. A record of the current Standing Rules shall be maintained by the Secretary and made available to anyone wishing a copy.
2. **Adoption or Amendment of Standing Rules:** Standing Rules may be adopted or amended by a two-thirds affirmative vote of the Board of Directors. A “by-law” is a rule of policy governing the WSGSA. Amendments to by-laws may only be made as provided in Article X of these by-laws.

## **Article XII – Voting**

1. **Voting Rights:** The officers and directors shall each have one vote at all WSGSA meetings. Each WSGSA House, Travel league, or tournament team, shall have one vote at all WSGSA meetings and elections. In general, the head coach of each WSGSA House, Travel league, or tournament team, if eligible, will have the voting right for that team. However, no individual shall have more than one vote. In cases where an officer or director is also a coach, such officer or director shall have only one vote. In such case, the assistant coach will be allowed to cast the team vote, provided such assistant coach meets the eligibility requirements for voting privileges.
2. **Election of Officers:** In order for any team to have voting privileges in the election of officers, a representative of the team must have attended at least two-thirds of the general body meetings during the Fiscal Year. Officers of the Board of Directors shall be required to attend at least one-half of all scheduled general and/or Board meetings to have voting privileges.