

Form **990-EZ****Short Form****Return of Organization Exempt From Income Tax**

OMB No 1545-1150

2018**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2018 calendar year, or tax year beginning 01/01, 2018, and ending 12/31, 2018	
B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SOUTHEASTERN PLANETARIUM ASSOCIATION Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 2410 Hill Top Dr City or town, state or province, country, and ZIP or foreign postal code Salisbury, NC, 28147
D Employer identification number 80-0444010	
E Telephone number 704-640-7643	
F Group Exemption Number ▶	
G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶	
I Website: ▶ www.sepadomes.org	
J Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).	

K Form of organization: ☐ Corporation ☐ Trust ☒ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 46,274

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	1,026
	2	Program service revenue including government fees and contracts	2	0
	3	Membership dues and assessments	3	1,640
	4	Investment income	4	8
	5a	Gross amount from sale of assets other than inventory	5a	0
	5b	Less: cost or other basis and sales expenses	5b	0
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Gaming and fundraising events:		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0
Expenses	6b	Gross income from fundraising events (not including \$ 1,026 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	0
	6c	Less: direct expenses from gaming and fundraising events	6c	0
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0
	7a	Gross sales of inventory, less returns and allowances	7a	0
	7b	Less: cost of goods sold	7b	0
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0
	8	Other revenue (describe in Schedule O)	8	43,600
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	46,274
	Net Assets	10	Grants and similar amounts paid (list in Schedule O)	10
11		Benefits paid to or for members	11	0
12		Salaries, other compensation, and employee benefits	12	0
13		Professional fees and other payments to independent contractors	13	3,853
14		Occupancy, rent, utilities, and maintenance	14	0
15		Printing, publications, postage, and shipping	15	18
16		Other expenses (describe in Schedule O)	16	37,857
17		Total expenses. Add lines 10 through 16	17	42,193
18		Excess or (deficit) for the year (Subtract line 17 from line 9)	18	4,081
Net Assets	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	51,314
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	55,395

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2018)

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Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	51,314	22 55,395
23 Land and buildings	0	23 0
24 Other assets (describe in Schedule O)	0	24 0
25 Total assets	51,314	25 55,395
26 Total liabilities (describe in Schedule O)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	51,314	27 55,395

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . . ☐

What is the organization's primary exempt purpose? See Schedule O, Statement 2

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section
501(c)(3) and 501(c)(4)
organizations, optional for
others)

28	Annual Conference is held in a host facility within the region. Delegates spend 3 1/2 days in workshops, paper sessions and in the planetarium learning new skills and techniques, previewing new shows and (Continued on Schedule O, Statement 3) (Grants \$ 465) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	35,935
29	A Quarterly Journal, Southern Skies, is published digitally and made available free of charge to all membership categories (full, associate and sponsoring) through the website. The journal includes timely (Continued on Schedule O, Statement 4) (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	2,853
30	The Planets, is an original show created and distributed to all SEPA members for use in their facilities. It was re-formatted to a fulldome version by a university student intern who was paid a stipend. The show currently is available to about 120 facilities. (Grants \$ 1,000) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	0
31	Other program services (describe in Schedule O) <u>See Schedule O, Statement 5.</u> (Grants \$ 465) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	0
32	Total program service expenses (add lines 28a through 31a) <input type="checkbox"/>	32	38,788

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV ☐

[illegible]

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	<input checked="" type="checkbox"/>
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34	<input checked="" type="checkbox"/>
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	<input checked="" type="checkbox"/>
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	<input checked="" type="checkbox"/>
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	<input checked="" type="checkbox"/>
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?	37b	<input checked="" type="checkbox"/>
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	<input checked="" type="checkbox"/>
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	<input checked="" type="checkbox"/>
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	<input checked="" type="checkbox"/>
41 List the states with which a copy of this return is filed ▶		
42a The organization's books are in care of ▶ Patsy Wilson Telephone no. ▶ 704-640-7643 Located at ▶ 2410 Hill Top Dr, Salisbury, NC 28147 ZIP + 4 ▶ 28147		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b	<input checked="" type="checkbox"/>
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶	42c	<input checked="" type="checkbox"/>
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	<input checked="" type="checkbox"/>
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	<input checked="" type="checkbox"/>
c Did the organization receive any payments for indoor tanning services during the year?	44c	<input checked="" type="checkbox"/>
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	<input checked="" type="checkbox"/>
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b	<input checked="" type="checkbox"/>

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		<input checked="" type="checkbox"/>
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?		<input checked="" type="checkbox"/>
b If "Yes," was the related organization a section 527 organization?		<input checked="" type="checkbox"/>

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ▶ ☒ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer <i>Patsy Wilson</i>	Date <i>09/28/20</i>
	Type or print name and title <i>Patsy Wilson, Secretary Treasurer</i>	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no ▶			

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

SOUTHEASTERN PLANETARIUM ASSOCIATION

Employer identification number

80-0444010

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vii)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☒ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	33,177	56,311	57,742	5,844	45,099	198,173
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	0	0	0	0	0	0
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 Total. Add lines 1 through 5	33,177	56,311	57,742	5,844	45,099	198,173
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support. (Subtract line 7c from line 6.)						198,173

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6	33,177	56,311	57,742	5,844	45,099	198,173
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
13 Total support. (Add lines 9, 10c, 11, and 12.)	33,177	56,311	57,742	5,844	45,099	198,173
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	100 %
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	100 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	0 %
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	0 %
19a 33 1/3% support tests—2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
b 33 1/3% support tests—2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

- ▶ Attach to Form 990 or 990-EZ.
- ▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

SOUTHEASTERN PLANETARIUM ASSOCIATION

Employer identification number

80-0444010

Form 990-EZ, Part I, Line 8 - Other revenue includes monies received from the annual conference registration by attendees and sponsorship by vendors. It also includes vendor ads in the quarterly journal.

Form 990-EZ, Part I, Line 10 - A professional development grant was awarded to pay registration and some travel costs to one recipient who met application criteria.

Form 990-EZ, Part I, Line 16 - Other expenses includes monies spent on the annual conference, merchandise, website hosting, PayPal and banking transaction fees.

Reasonable Cause Explanations

Explanation

SEPA has recently been approved for 501(C)3 status after having not filed a return for many years. Our status was revoked, but has been reinstated. A 990 was filed for 2019. This return is being prepared as requested in a letter sent by the IRS for the 2018 tax year.

Primary Exempt Purpose

Primary Exempt Purpose

To promote the spread of knowledge of astronomy and related disciplines in the school curriculum and among the general public at all levels of age and interest, to encourage planetarium and educational institutions in planning and development of the planetarium as an effective education and cultural medium and to seek to improve professional standanrd among our members and to provide assistanc to those wishing to improve knowledge and skills in the field

First Program Service Accomplishments Description

Description

technologies, networking with others in the field and visiting vendor booths to become acquainted with available products Typically about 120 persons attend

Second Program Service Accomplishments Description

Description

information about the association, news of planetaria in each state in the region, timely articles about best practice, books, technologies, etc It is accessed by about 150 entities

Other Program Service Accomplishments

Description	Grants And Allocations	Includes Foreign Grants	Program Service Expenses
Professional Development Grants are awarded to persons who need financial assistance to attend the annual conference. There is an application process and the number of persons given awards varies based on need and available funds. The grant covers registration and can also include a travel stipend.	465		0
Total:			0



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0016

Notice CP259A
Tax period December 31, 2018
Notice date August 31, 2020
Employer ID number 80-0444010
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INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0016

RECEIVED IN CORRESPONDENCE
IRS - OSC - 15

OCT 08 2020

OGDEN, UTAH

Fold here

Response form

Complete both sides of this form and send it with your Form 990/990-EZ in the enclosed envelope. Be sure our address shows through the window.

If you are sending us only the completed Response form, fax it to 855-214-7520.

Provide your contact information

If your address has changed, please make the changes below.

SOUTHEASTERN PLANETARIUM

SEPA

140 LYN RD

SALISBURY NC 28147-8803

704-640-7643 any ☐ a.m. ☐ p.m.

Primary Phone

Best time to call

2410 Hill Top Dr
Salisbury NC 28147

Secondary Phone

Best time to call

1. Indicate whether any of the following circumstances apply to you

If you already filed a Form 990 or 990-EZ

☐ I already filed my December 31, 2018 return, and I am enclosing a signed and dated copy of the return (or electronic filing acknowledgement) as verification.

035

JAN 05 2021

RECEIVED ENTITY DEPT

Name(s) shown on the return

Employer Identification number (EIN) on the return

Is this EIN different from the one on this notice? ☐ Yes ☐ No

Form(s) filed

Tax period(s) ending date

Date form was filed

If you are filing late

☐ I'm enclosing a signed and dated copy of my December 31, 2018 return (plus any schedules and attachments).

Explain why you are filing late.

SEPA was just granted 501(c)(3) status. Our status was considered revoked as of 2010 and reinstated as of 2020.

This filing was completed on 9/21/20 retroactively (2018 990)

A 990 for the 2019 tax year was filed on time

Continued on back...



Notice	CP259A
Tax period	December 31, 2018
Notice date	August 31, 2020
Employer ID number	80-0444010
Page 4 of 4	

Indicate whether any of the following
circumstances apply to you - **continued**

**If you don't think you have to file a
December 31, 2018 Form 990 or Form
990-EZ**

Explain why you don't think you are required to file a December 31, 2018 Form 990 or Form 990-EZ.

- ☐ My organization is a 501(c)(12) or 501(c)(15) organization and filed a Form 1120, U.S. Corporate Income Tax Return.
 - ☐ My organization is a subordinate organization in a group exemption and filed as part of a group return under the name _____, with the EIN _____.
 - ☐ My organization's gross receipts are normally \$50,000 or less and it is not a 509(a)(3) supporting organization, so we filed or will file a Form 990-N.
 - ☐ My organization ceased operations as of _____ and filed its final return for tax period _____ on _____ (date of filing).
 - ☐ My organization was legally formed on _____.
 - ☐ Other reason for not filing (Please explain; attach additional sheets if necessary.)
- _____

**If you think we miscalculated the
3-year revocation period**

My organization was legally formed on _____
Please recalculate the revocation period from this date. I am attaching supporting documentation to show the legal formation date.

**2. Please sign and send this form
to us**

Under penalties of perjury, to the best of my knowledge, the information in this form is correct and complete.

<u>Patsy K. Wilson</u>	<u>Sec/Treas.</u>	<u>9-21-20</u>
Signature	Title	Date



Change of Address or Responsible Party — Business

▶ Please type or print.

▶ See instructions on back. ▶ Do not attach this form to your return.
▶ Go to www.irs.gov/Form8822B for the latest information

OMB No 1545-1163

Before you begin: If you are also changing your home address, use Form 8822 to report that change.

If you are a tax-exempt organization (see instructions), check here ☒

Check **all** boxes this change affects.

- 1 ☒ Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)
- 2 ☐ Employee plan returns (Forms 5500, 5500-EZ, etc.)
- 3 ☐ Business location

4a Business name	4b Employer identification number
Southeastern Planetarium Association	800444010

5 Old mailing address (no , street, room or suite no , city or town, state, and ZIP code) If a P O box, see instructions If foreign address, also complete spaces below, see instructions.

140 Lyn Rd Salisbury NC 28147

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

6 New mailing address (no , street, room or suite no , city or town, state, and ZIP code) If a P O box, see instructions If foreign address, also complete spaces below, see instructions

2410 Hill Top Dr Salisbury NC 28147

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

7 New business location (no , street, room or suite no , city or town, state, and ZIP code) If a foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

8 New responsible party's name

9 New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)

10 Signature. Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.
Daytime telephone number of person to contact (optional) ▶ 704-640-7643

Sign Here

Patty K. Wilson
Signature of owner, officer, or representative
Secretary-Treasurer
Title

9/21/20
Date

Where To File

Send this form to the address shown here that applies to you.

IF your old business address was in . . .

Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States

THEN use this address . . .

RECEIVED IN CORRESPONDENCE
IRS - OSC - 15

OCT 08 2020 Internal Revenue Service
Kansas City, MO 64999

OGDEN, UTAH

Internal Revenue Service
Ogden, UT 84201-0023