

Name  
Address  
City  
State  
Zip Code

## Important! Fill out and Return

Due to the rising cost in printing and postage in mailing La Raza Unido Newsletter will go out only to those who ask for it.

- I support the publication of L.R.U. Newsletter & its Registration.        Dollars
- I wish to continue to receive my R.U. Newsletter and will contribute \$1.00 (please enclose) per 12 issues yrs.
- I wish to contribute more        - for 12 issues
- I wish to continue to receive my newsletter but cannot afford to contribute anything

**St. Jude Shrine**

500 W. SARATOGA ST.  
BALTIMORE, MD. 21201



*..... enclosed a gift  
in the name of St. Jude*

Non-Profit Organization

U. S. POSTAGE

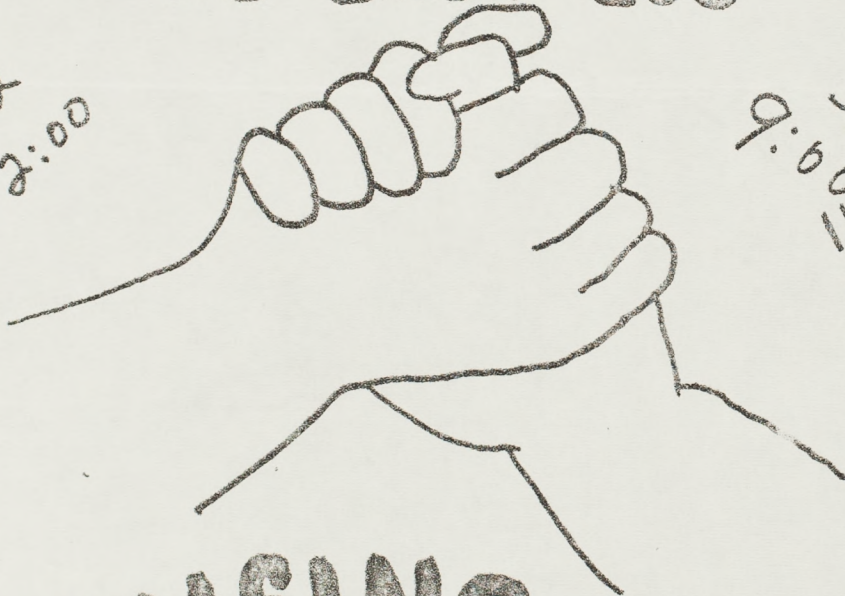
**PAID**

ST. JUDE SHRINE

# LA RAZA UNIDA DE EAST LOS ANGELES

3-25-72  
9:00-2:00

3-25-72  
9:00-2:00



FUNDRAISING DANCE  
drinks by drinks  
Music

## MILESTONE

single - \$2.00  
couple - \$3.00

CENTRO  
**— JOAQUIN —**

4821 E. OLYMPIC  
— CORNER OF OLYMPIC + FERRIS —

BLVD



## LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

March 27, 1972

Senator Robert J. Dole  
Chairman, National Republican Committee  
310 First Street, S.E.  
Washington, D.C. 20003

Senator Dole:

We are very disturbed and concerned over the actions of the National Labor Relations Board and the disasterous effect that it would have on the efforts of a non-violent movement which only seeks social and economic justice.

The United Farmworkers Union, through their non-violent actions, have started to correct an injustice that has been a blight on American society for much too long.

The immoral and unconstitutional acts of the N.L.R.B. must not be allowed to continue. For it to continue would be to destroy a union that only seeks what American union-working men have taken for granted for over three (3) decades.

Your help in this matter will be greatly appreciated.

Thank you,

Herman Baca  
County Director

HB/nm



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

April 25, 1972

Dear

On behalf of our Partido de la Raza Unida, we would like to thank you for the time and effort that you put forth in San Jose. Our objective of endorsing the concept of el Partido de La Raza Unida was accomplished.

Enclosed are articles so that each of us will be knowledgeable of our accomplishments.

Sincerely yours,

*Herman Baca*

Herman Baca  
County Organizer

HB/nm

Enclosures



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

August 14, 1972

La Raza Unida  
Carlos Munoz  
P.O. Box 6397  
Santa Ana, Calif. 92706

Estimado amigo,

After meeting with our organizing committee it was our unanimous consensus that we wish to go on record as fully supporting the enclosed position paper. We only wish to reemphasize our commitment to organizing on a statewide level on the points of first communicating on methods, tactics, and strategy. The principle of building the Party from the bottom up (organizing, registering, etc.) is a must if we are to build a viable and relevant La Raza Unida Party in the state of California.

Venceremos,

Herman Baca  
San Diego County Organizer

HB:gv

August 15, 1972

Mr. Mario Obledo, Chairman  
National Conference  
145 Ninth Street  
San Francisco, California 94103

Dear Mr. Obledo:

Due to the National La Raza Unida Party Convention being held on September 1-4 in El Paso, Texas, I will be unable to attend the National Conference on Justice due to the conflicting dates.

Thank you for extending the invitation to me.

Sincerely,

Herman Baca  
County Organizer

HB/na



## LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

August 28, 1972

*Herman Baca*

KCBQ  
c/o Reid Carroll  
9416 Mission Gorge Rd.  
San Diego, Calif.

Dear Mr. Carroll:

Enclosed is a press release concerning the Raza Unida National Convention being held September 1st thru September 4th. San Diego County Raza Unida Party organizers will be attending this historical convention. Any news coverage will be greatly appreciated.

For any further information please feel free to contact me at above address.

Sincerely yours,

Herman Baca  
County Organizer

HB:gv

Enc.



August 28, 1972

National City Star News  
C/O Mary Rhoda  
1003 E. Plaza Blvd.  
National City, Calif. 92050

Dear Mrs. Rhoda:

Enclosed is a press release concerning the Raza Unida National Convention being held September 1st thru September 4th. San Diego County Raza Unida Party organizers will be attending this historical convention. Any news coverage will be greatly appreciated.

For any further information please feel free to contact me at above address.

Sincerely yours,

Herman Baca  
County Organizer

HB:gv

Enc.

*Copies to*

*SD Union do Carol Dietch*

*Evening Tribune do Ralph Bennett*

*Viewpoint do Editor*

*KCBQ do Carol Reid*

*KDEO do manager*

*KFMB do Harold King*

*KOGO do Jimmy Estrada & Maria Levy*

August 28, 1972

San Diego Union  
c/o Carol Rietch  
940 Third Ave.  
San Diego, Calif.

Dear Mrs. Rietch:

Enclosed is a press release concerning the Raza Unida National Convention being held September 1st thru September 4th. San Diego County Raza Unida Party organizers will be attending this historical convention. Any news coverage will be greatly appreciated.

For any further information please feel free to contact me at above address.

Sincerely yours,

Herman Baca  
County Organizer

HB:gv

Enc.



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

September 7, 1972

Socorro Rocha  
700 East 22nd St. Apt. 136  
National City, Calif. 92050

Dear Miss Rocha,

Thank you very much for your monthly contribution, it will be deeply needed and greatly appreciated for the operation of our office.

You may send your contribution to the above address in care of Augie Barena. Once again thank you.

Sincerely,

*Herman Baca*

Herman Baca  
County Organizer

HB:gv

*Sorry I took so long  
to send this ~~in~~ in.*

September 7, 1972

Reid Carroll  
9416 Mission Gorge Blvd.  
San Diego, Calif.

Dear Reid,

Thank you for the time and coverage that you extended us for  
our Raza Unida National Convention.

Sincerely,

Herman Baca  
County Organizer

HB:gv

September 7, 1972

Channel 8  
Mark Chacon  
1405 Fifth St.  
San Diego, Calif.

Dear Mark,

Thank you for the time and coverage that you extended us for  
our Raza Unida National Convention.

Sincerely,

Herman Baca  
County Organizer

HB:gv

September 7, 1972

San Diego Union  
Caroll Ritch  
940 Third Ave.  
San Diego, Calif.

Dear Caroll,

Thank you for the time and coverage that you extended to us  
for our Raza Unida National Convention.

Sincerely,

Herman Baca  
County Organizer

HB:gv

September 7, 1972

Evening Tribune  
Frank Saldana  
940 Third Ave.  
San Diego, Calif.

Dear Frank,

Thank you for the time and coverage that you extended to us  
for our Raza Unida National Convention.

Sincerely,

Herman Baca  
County Organizer

HB:gv

September 7, 1972

Jose Angel Gutierrez  
622 E. Bexar St.  
Crystal City, Texas 78839

Dear Jose,

Congratulations on your personal victory as National Chairman of El Partido de La Raza Unida. But more important congratulations on the victory for the prospective that you expound for our people.

Venceremos,

Herman Baca  
County Organizer

HB:gv



September 11, 1972

Raul Ruiz  
P.O. Box 31009  
Los Angeles, Calif. 90031

Dear Raul,

In behalf of the San Diego County organizing committee of El Partido De La Raza Unida, we would like to congratulate you and the efforts of the Chicano community in the 40th Assembly District in placing your candidacy on the November 5th ballot. If we can be of any assistance feel free to call.

Sinceramente,

Herman Baca  
County Organizer

HB:gv



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

September 19, 1972

Militant Labor Forum  
c/o Miguel Pendas  
1107 1/2 So. Western  
Los Angeles, Calif.

Dear Miguel,

As per our conversation, I was lead to believe that Los Angeles County Organizers and other county organizers would participate in the forum of September 22nd.

I cannot, and will not, participate in any speaking engagement or forum where there is an organizing committee in that county. To do so would be unethical and contrary to the principles of unity and respecting the struggle and efforts of community based Raza Unida Organizing Committees.

I am positive that the Los Angeles Organizing Committee has adequate personal to discuss any issue dealing with El Partido de La Raza Unida and they should be the ones to contact.

Sinceramente,

Herman Baca  
County Organizer

HB/gv

cc: Los Angeles Organizing Committee  
Ontario Central Organizing Committee



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

September 20, 1972

Oscar Padilla  
707 Broadway Suite 913  
San Diego, Calif.

Dear Oscar,

On behalf of La Raza Unida Party we wish to personally thank you for contributing toward the historic effort of developing a national La Raza Unida Party. Your contribution, along with contributions from other committed individuals, helped to send 12 persons to El Paso, Texas.

Enclosed are ~~articles~~ articles concerning the conference and also an itemized statement of the money collected and expenses incurred.

Once again, thank you for your help.

Sinceramente,

Herman Baca  
County Organizer

HB/gv

Enclosure

COPIES TO : AUGIE BARENO, VIC VILLACAMANDU, RICHARD RESENDEZ,  
ARMANDO ARIAS, GEORGE BACA, JIMMY NIETO, MURICA DECGADILLO,  
AL DELAYA, DUKIE VALDEERRAMA, JOSE BECERRA, BENE NUÑEZ,  
GIL RUBLEDO, IRMA BARRETO, OSCAR PADILLA, LEONARDO FIERRO,  
RUDY CARDENAS, VICTOR NIETO, GUS GETNER, ART MADRID,  
CASPAR OLIVERIA,

September 25, 1972

Luis Caudillo  
5115 LS. Flower  
Santa Ana, Calif.

Dear Luis,

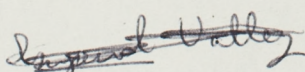
On September 16th as per<sup>a</sup> received notice a meeting was supposed to have been held in Coachella. This meeting never materialized due to lack of participation. Only two counties were represented, San Diego County and Imperial County. It was decided that since a quorum was not present and some very vital matters <sup>had</sup> to be attended to that a meeting be held in National City on October 1st 1972 at 12:00 P.m. ↗

It is incumbent on all of us, <sup>that</sup> if we are truly sincere about a Southern Region coalition that we participate and live up to the responsibilities that we as individual organizers have taken upon ourselves. Items to be discussed are as follows:

1. Discussion of the El Paso Convention.
2. Exchange of organizational techniques.
3. Registration .
4. Selection of Southern Regional Representative to the Congreso.
5. Discussion and selection of representatives to the upcoming October 7th meeting in Ventura (2 representatives from each county will be chosen).

Please once again, if you cannot participate let us know (477-3620) time is so valuable to be sitting around.

~~Sincerely yours,~~

  
San Diego Organizing Committee

Instructions---

Take Interstate 5 South toward Tijuana, turn off on 8th St. in National City. Go East on 8th St., turn right on "A" Ave. The address is 827 "A" Ave., National City (474-2247).



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

September 25, 1972

Gilberto Blanco  
9629 E. Brooklyn  
Los Angeles, Calif.

Dear Gilberto,

As per our telephone conversation, regarding names from the Southern Region, to the Venura meeting I am sorry to inform you that those names will not be forth coming until next week, October 3rd.

Sincerely,

Herman Baca  
County Organizer

HB/gv

October 2, 1972

Spanish Speaking Political Association  
Dan Munoz  
5035 Ensign St.  
San Diego, Calif. 92117

Dear Dan,

This is a note of appreciation for your invitation to speak before your membership, I was very grateful for the opportunity. Once again, thank you.

Sinceramente,

Herman Baca  
County Organizer

HB/gv

M/S/P: MOTION, SECONDED, PASSED

October 2, 1972

The meeting was called to order at 7:45, Herman Baca chaired the meeting. Everyone at the meeting introduced themselves, all five counties were represented. The agenda was approved as read.

El Paso Convention

The convention was discussed and it was <sup>agreed</sup> ~~said~~ that we went to the convention very unprepared. It was brought up that we <sup>should avoid</sup> ~~never~~ walk out of a convention. M/S/P that we send <sup>ONE</sup> ~~an advanced~~ person to any convention with at least one member from each county.

*A DAY IN ADVANCE TO FIND OUT WHAT THE CONVENTION IS GOING TO OPERATE*

Organizational techniques:

M/S/P that we exchange all of our organizational patterns in the Southern Region on Raza Unida at all of our meetings.

We are to have quarterly meeting and the county that hosts the meeting will take care of all of the arrangements.

The names and addresses of people you may contact in the different counties are as follow:

Riverside & San Bernardino County

Israel Arriaga	Rogelio Granados	Armando Navarro
5381 Sierra Vista Ave.	6366 Emerald St.	1057 E. 9th St.
Riverside, Calif.	Alta Loma, Calif.	Upland, Calif.

Orange County

Carlos Munoz	La Raza Unida Central Committee
938 W. Alpine Ave.	P.O. Box 6397
Santa Ana, Calif.	Santa Ana, Calif. 92706

Imperial County

Juan Ulloa  
10760 Woodbine  
Los Angeles, Calif.

Coachella Valley

Roger Nunez	Abe Avila
P.O. Box 4	52-883 Calle Techa
Coachella, Calif.	Coachella, Calif.

San Diego County ORGANIZING

La Raza Unida ~~Council~~ Committee  
1837 Highland Ave.  
National City, Calif. 92050  
477-3620

It was suggested that we have a newsletter, <sup>but it was decided</sup> it was ~~discussed~~ that it was to early.

Registration:

Each county reported on how they go about registering, ~~and~~ the techniques they use is running a campaign, and how they ~~first~~ financially operate.

Selection of Southern Region representative:

M/S/P that we elect an alternate

4:45

Selection of Southern Region representative?  
M/S/P that everyone present gets to vote.  
M/S/P that we elect an alternate.

Herman Baca, Rogelio Granados, David Serena & Gustavo Ramos were nominated. David Serena and Gustavo Ramos declined. Herman Baca was elected Southern Region representative for Congreso de Aztlan. *ALMANAC NAVARRO* David Serena was elected as our alternate. *WERE NOMINATED.*

Ventura meeting:

Each county is to have two representatives, the representatives *from each county* are as follow:

San Bernardino County  
David Hernandez  
Rogelio Granados

Riverside County  
Israel Arriaga  
Hank Ramirez

Orange County  
Carlos Munoz  
Jose Lopez

Imperial County  
Juan Ulloa  
Anna Cordova

San Diego County  
Aggie Bareno  
Nick Inzunza

M/S/P that our next meeting be held in Santa Ana two weeks before the Congreso de Aztlan meeting.

~~M/S/P that we limit discussion at the special meeting in Ventura and the Congreso de Aztlan meeting.~~

*S.A. tie to Ventura meeting*

*MEETING ADJOURNED AT 4:45*

*Respectfully submitted,*

*SAN DIEGO COUNTY ORGANIZING COMMITTEE*





# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

October 2, 1972

The meeting was called to order at 12:45 p.m., Herman Baca chaired meeting. Everyone at the meeting introduced themselves, all five counties were represented. The agenda was approved as read.

#### El Paso Convention:

The convention was discussed and it was agreed that we went to the convention very unprepared. It was brought up that we should avoid walking out of a convention.

Motion/Seconed/Passed that we send one person from each county a day in advance to find out how the convention is going to operate.

#### Organizational techniques:

We are to have quarterly meetings and the county that hosts the meeting will take care of all the arrangement. It was suggested that we have a newsletter, but it was decided that it was to early.

M/S/P that we exchange all of our organizational patterns in the Southern Region on Raza Unida at all of our meetings.

The names and addresses of people you may contact in the different counties are as follow:

#### Riverside & San Bernardino County

Israel Arriaga 5381 Sierra Vista Ave. Riverside, Calif.	Rogelio Granados 6366 Emerald St. Alta Loma, Calif.	Armando Navaro 1057 E. 9th St. Upland, Calif.
---------------------------------------------------------------	-----------------------------------------------------------	-----------------------------------------------------

#### Orange County

Carlos Munoz 938 W. Alpine Ave. Santa Ana, Calif.	La Raza Unida Central Committee P.O. Box 6397 Santa Ana, Calif. 92706
---------------------------------------------------------	-----------------------------------------------------------------------------

#### Imperial County

Juan Ulloa  
10760 Woodbine  
Los Angeles, Calif.

#### San Diego County

La Raza Unida Organizing Committee  
1837 Highland Ave.  
National City, Calif..  
477-3620

#### Coachella Valley

Roger Nunez  
P.O. Box 4  
Coachella, Calif.

Abe Avila  
52-883 Calle Techa  
Coachella, Calif.

**Registration:**

Each county reported on how they go about registering, the techniques they use in running a campaign and how they financially operate.

**Selection of Southern Region representative:**

M/S/P that everyone present got to vote.

M/S/P that we elect an alternate.

Herman Baca, Rogelio Granados, David Serena and Gustavo Ramos were nominated. David Serena declined. Sarah Ramos declined for Gustavo Ramos. Herman Baca was elected Southern Region representative for Congreso de Aztlan. Armando Navarro and David Serena were nominated for alternates. David Serena was elected alternate.

**Ventura meeting:**

Each county is to have two representatives at this meeting, the representatives from each county are as follow:

San Bernardino County

David Hernandez  
Rogelio Granados

Riverside County

Israel Arriaga  
Hank Ramirez

Orange County

Carlos Munoz  
Jose Lopez

Imperial County

Juan Ulloa  
Anna Cordova

San Diego County

Augie Bareno  
Nick Inzunza

M/S/P that our next meeting be held in Santa Ana two weeks before the Congreso de Aztlan meeting.

Meeting was adjourned at 4:45.

Respectfully submitted,

SAN DIEGO COUNTY ORGANIZING COMMITTEE



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

October 10, 1972

Jose Angel Gutierrez  
622 E. Bexar St.  
Crystal City, Texas 78839

Dear Jose,

I hope this letter finds you in the best of health and that everything is going fine with you. On October 1, 1972, I was elected as one of the three delegates to the Congreso de Aztlan to represent California. I need information concerning the purpose and function of the Congreso de Aztlan.

Also, please send the date and place of the first meeting.

Sinceramente,

Herman Baca  
County Organizer

HB/gv



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

October 25, 1972

Jess Osuna  
707 5th Ave.  
Chula Vista, Calif. 92110

Dear Jess,

Our sincere thanks for your contribution to our efforts in correcting social injustices and inequities in our communities.

Unidos Venceremos,

Herman Baca  
County Organizer

HB/gv



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

PRESS RELEASE

OCTOBER 31, 1972

On November 5, 1972, KSDO question and answer program, "The Last Word", hosted by Mr. Victor Villalpando will host Herman Baca, San Diego County organizer for La Raza Unida Party, from 6:00 p.m. to 9:00 p.m. Subjects to be covered will be the organizing efforts, strategy and political issues affecting the Chicano community in the upcoming elections.



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

November 1, 1972

Tony Valencia  
1809 National Ave.  
San Diego, Calif.

Estimado Tony,

In behalf of our staff, we wish to congratulate and thank you on the fantastic show and job you did for the betterment of the Chicano community.

Sinceramente,

Herman Baca  
County Organizer

HB/gv



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

November 22, 1972

To whom it may concern:

This is to inform the Congreso de Aztlan that Herman Baca is a member in good standing in El Partido de la Raza Unida of San Diego County and has been designated as our representative to serve as our delegate to the above conference.

Thank you.

SAN DIEGO COUNTY RAZA UNIDA ORGANIZING COMMITTEE



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

November 28, 1972

On behalf of La Raza Unida Party, we wish to thank you for contributing toward the historic effort of developing a national La Raza Unida Party. Your contribution, along with contributions from other committed individuals, helped to send two (2) persons to Albuquerque, New Mexico.

Once again, thank you for your help.

Sinceramente,

Herman Baca  
County Organizer

HB/nm



LA RAZA UNIDA PARTY ORGANIZING COMMITTEE

January 1, 1973

TO: LA RAZA UNIDA PARTY ORGANIZERS & REGISTRARS

SUBJECT: LA RAZA UNIDA PARTY ORGANIZING EFFORTS-A POSITION PAPER

Being concerned, it is understood that La Raza Unida Party in San Diego is politically at the starting point or at position zero (348,387 Democrats, 313,788 Republicans, 3,012 Raza Unida). We hereby commit ourselves to the building of a viable and visible political party which is controlled by and accountable to the Chicano community.

ON METHOD

- 1) We are an organizing committee. Our goal is to register 10,000 people by December 1973. Having no mandate from our registered membership to run candidates or take positions on issues, we propose that our only function at this time is to develop and build viable political power. At the time our goal is reached, a County Convention will be called to allow registered people to elect spokesman, and plan for future strategy.
- 2) Future elected officers in the Organizing Committee shall handle only administrative details. All administrative decisions shall be made by a majority vote of the voting membership.
- 3) Anyone may join the Organizing Committee if he or she meets predetermined criteria in the registration drive, ie.
  - a) Registrar
  - b) Speaker
  - c) Contributor

ON PROPOSED LA RAZA UNIDA PARTY STRUCTURE

- 1) County Organizer (*HERMAN BACA*)
  - a) Oversees all administrative components
  - b) Presides at monthly meetings
  - c) Responsible for receiving monthly report from component chairman
  - d) Responsible for all communications and orientations
- 2) Secretary (*GLORIA J. VALDEARANA*)
  - a) Responsible for minutes
  - b) Handles correspondence
  - c) Notifies components of meetings, notices, etc.

POSITION PAPER

page 2

- 3) Treasurer (AL CELAYA)
  - a) Responsible for monetary records
  - b) Monthly financial reports (meetings and newsletter)
  - c) Supervises collector
- 4) Donation Coordinator (VICTOR NIETO)
  - a) Collect dues
  - b) Assist Treasurer in monthly report
  - c) Notify delinquent members
  - d) Under supervision of Treasurer
- 5) Registration Chairman (NICK INZUNZA, CO-CHAIRMAN ENRIQUE GARCIA,  
JIMMY NIETO, RICARDO CAMPOS)
  - a) Responsible for registration quota
  - b) Attains new registrars
  - c) In charge of setting up classes
  - d) Identifies registration locations
  - e) Give names of all new registered voters to File Secretary
- 6) Newsletter Editor (CO-EDITORS WECTOR CAZARES, NICK INZUNZA, ROGER CAZARES,  
AUGIE BAREN)
  - a) Responsible for selecting, soliciting, editing, and publishing  
monthly newsletters and articles
  - b) In charge of mailing
  - c) Responsible for incoming and outgoing correspondence for newsletter
- 7) Filing Secretary (PAT NATIVIDAD)
  - a) Indexing all Raza Unida registered voters on file cards
  - b) Responsible for all future incoming Raza Unida affidavits
  - c) In charge of labels for mailing
  - d) Identify registrants into their proper voting blocs (precinct,  
Assembly and Senatorial Districts).
- 8) Publicity (ERNESTO)
  - a) Check into all Mass Media (T.V., newspapers, radios, etc.)
  - b) Develop new leaflets, pamphlets, decals, etc.
- 9) Speakers (DUKIE VALDERRAMA)
  - a) Fill speaking engagements (individual, homes, schools, colleges,  
prisons)
  - b) Responsible for orientation classes (attendance).
- 10) Economic Developer
  - a) Develop a sound economic base (bar, restaurant, real estate, etc.)



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

January 5, 1973

Estimado Amigo,

On January 3, 1973, approximately 18 people met to decide the direction of El Partido de La Raza Unida for the year of 1973. Suggestions and recommendations were discussed and the enclosed informal position paper was agreed upon. It was further decided that this position paper would be mailed to persons who have displayed a commitment to the building and developing of La Raza Unida over the year.

We would like for you to read the enclosed position paper thoroughly and then to jot down any suggestions, recommendations, or deletions that would improve the position paper.

On January 12, 1973, a meeting will be held at the MAAC Center, 827 "A" Avenue, National City, at 5:30 p.m., to draft a formal position paper to provide a collective direction for the year 1973. Your presence and input is very much needed.

Sincerely,

*Herman Baca*

Herman Baca

HB/nm

Enclosure



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

February 12, 1973

Mr. Johnny Walters  
Commissioner Internal Revenue Service  
National Office  
Washington, D.C. 20224

Dear Commissioner Walters:

This letter is in reference to income tax deducting as it relates to our organizing efforts. As an organizing committee, to construct a political party ("La Raza Unida Party"), we have been collecting monetary donations from supporters interested in our political concept. This money is being spent to pay for expenses of facilities such as office space, phones, supplies, ect.

In your capacity as Commissioner, I am hoping that you can specifically inform me as to what our status is in regards to deducting these monies for income tax purposes. Thank you.

Sincerely,

Alvaro V. Celaya  
Treasurer Organizing Committee,  
San Diego County

AVC/gv



## LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

February 13, 1973

Ms. Willa Roelofs  
Purchasing & Contracting Officer  
California State University  
5402 College Ave.  
San Diego, Calif. 92115

Dear Ms. Roelofs:

We received your purchase order #31022025, January 11, 1973 requesting a subscription to our newsletter. We print the newsletter for informational purposes. The newsletter is free of charge to persons registered in our party or anyone who is interested in receiving it.

The newsletter is financed by donations we receive. If you wish to make a donation to our organizing committee please feel free to do so. Just the same, we have placed your name on our mailing list so that you may receive the newsletter.

Thank you for your interest.

Sincerely,

Alvaro V. Celaya  
Treasurer Organizing Committee

AVC/gv

MEXICAN-AMERICAN

SOUTHERN



POLITICAL ASSOCIATION

REGION

## National City Chapter

(714) 477-3620

February 16, 1973

February 16, 1973

La Gente

c/o Communication Board O Asso

La Gente

c/o Comm. Board of Assoc. Students of UCLA

308 Westwood Plaza

Los Angeles, Calif. 90024

To Whom It May Concern:

Would you please forward to me a copy of your newsletter "La Gente" dated May 26, 1972. The article I am interested in obtaining is entitled "San Jose Conference."

Thank you.

Sincerely,

Herman Baca

County Organizer

HB/gv



## LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

February 20, 1973

Carlos Legrette  
P.O. Box 62  
Keene, Calif. 93531

Dear Carlos,

I was glad to receive your letter. I hope that this letter finds you and your family in the best of health, as for me and the kids everything is fine.

Those paper prices are pretty good, but they are the same prices that I received from Columbia Paper here in San Diego. At this time I am not looking for anything, mainly because I cannot afford it.

Enclosed are some of the things that La Raza Unida Party and MAPA have been doing.

Say hi to Linda and everyone else up there from San Diego for me. Keep in touch.

Sinceramente,

Herman Baca

HB/gv

Enclosure



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

February 20, 1973

Bill Gallegos  
Secretario de Correspondencia  
Norte de California  
P.O. Box 856  
Union City, Calif. 94587

Estimado Bill,

We received your letter concerning the organizational disunity which you felt had surfaced at the two preceeding national conventions. We also feel and concur with your analysis that the Partido is failing to deal with the legitimate grievances that you alluded to.

It has been our position here in San Diego that local conditions dictate local organizing efforts. Political power, we feel, must be organized from the bottom up and not from the top down. We, in San Diego, feel that our contributions to the building of a viable and credible Raza Unida Party can best be built by the methods outlined in the enclosed position paper.

It is our hope, that this effort will contribute in correcting the legitimate political differences that you have raised and that this will do away with the petty bickering and jealousies that have played our efforts to build a viable and credible political party for our people.

Sinceramente,

Herman Baca  
County Organizer

HB/gv





# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

February 21, 1973

Estimado *Amigos,*

It has been approximately four months since our last Southern Region Raza Unida Party meeting. Please accept my humblest apology for this, but since that time our organizing committee has been going through a reorganizing and restructuring of goals and objectives.

For your own personal information, we are enclosing the position paper that we hope to implement by the end of 1973. As the elected representative of your county, it is your responsibility to communicate the enclosed information for a meeting to be held. The meeting will be held on March 11, 1973, at 12:00 noon at the MAAC Center, 827 'A' Avenue, National City. For further information feel free to contact me at the above phone number.

We feel that at this period it would be an opportunive time for all of us to reanalyze our goals and objectives.

Once again I apologize for the delay. I will be looking forward to seeing you at our meeting.

Sinceramente,

*Herman Baca*

Herman Baca  
County Organizer

HB/gv

Enclosure

LA RAZA UNIDA PARTY ORGANIZING COMMITTEE

January 1, 1973

TO: LA RAZA UNIDA PARTY ORGANIZERS & REGISTRARS

SUBJECT: LA RAZA UNIDA PARTY ORGANIZING EFFORTS-A POSITION PAPER

Being concerned, it is understood that La Raza Unida Party in San Diego is politically at the starting point or at position zero (348,387 Democrats, 313,788 Republicans, 3,012 Raza Unida). We hereby commit ourselves to the building of a viable and visible political party which is controlled by and accountable to the Chicano community.

ON METHOD

- 1) We are an organizing committee. Our goal is to register 10,000 people by December 1973. Having no mandate from our registered membership to run candidates or take positions on issues, we propose that our only function at this time is to develop and build viable political power. At the time our goal is reached, a County Convention will be called to allow registered people to elect spokesman, and plan for future strategy.
- 2) Future elected officers in the Organizing Committee shall handle only administrative details. All administrative decisions shall be made by a majority vote of the voting membership.
- 3) Anyone may join the Organizing Committee if he or she meets predetermined criteria in the registration drive, ie.
  - a) Registrar
  - b) Speaker
  - c) Contributor

ON PROPOSED LA RAZA UNIDA PARTY STRUCTURE

- 1) County Organizer
  - a) Oversees all administrative components
  - b) Presides at monthly meetings
  - c) Responsible for receiving monthly report from component chairman
  - d) Responsible for all communications and orientations
- 2) Secretary
  - a) Responsible for minutes
  - b) Handles correspondence
  - c) Notify components of meetings, notices, etc.

POSITION PAPER

page 2

- 3) Treasurer
  - a) Responsible for monetary records
  - b) Monthly financial reports (meetings and newsletter)
  - c) Supervises collector
  
- 4) Donation Coordinator
  - a) Collect dues
  - b) Assist Treasurer in monthly report
  - c) Notify delinquent members
  - d) Under supervision of Treasurer
  
- 5) Registration Chairman
  - a) Responsible for registration quota
  - b) Attains new registrars
  - c) In charge of setting up classes
  - d) Identifies registration locations
  - e) Give names of all new registered voters to File Secretary
  
- 6) Newsletter Editor
  - a) Responsible for selecting, soliciting, editing, and publishing monthly newsletters and articles
  - b) In charge of mailing
  - c) Responsible for incoming and outgoing correspondence for newsletter
  
- 7) Filing Secretary
  - a) Indexing all Raza Unida registered voters on file cards
  - b) Responsible for all future incoming Raza Unida affidavits
  - c) In charge of labels for mailing
  - d) Identify registrants into their proper voting blocs (precinct, Assembly and Senatorial Districts).
  
- 8) Publicity
  - a) Check into all Mass Media (T.V., newspapers, radios, etc.)
  - b) Develop new leaflets, pamphlets, decals, etc.
  
- 9) Speakers
  - a) Fill speaking engagements (individual, homes, schools, colleges, prisons)
  - b) Responsible for orientation classes (attendance).
  
- 10) Economic Developer
  - a) Develop a sound economic base (bar, restaurant, real estate, etc.)



## LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

February 21, 1973

Ray Parras  
Chairman Raza Unida San Fernando  
551 So. Maclay  
San Fernando, Calif. 91340

Estimado Ray,

We received your letter and were happy to hear of the efforts of La Raza Unida Party in San Fernando. It saddens us to see our hermanos harrassed in the process of a campaign election, we know and understand that it is hard enough running a campaign without having to fight our traditional enemy the police.

If there is anything we can do as far as exposing this injustice, please feel free to contact our organizing committee at the above address.

Enclosed is a newsletter outlining our organizing efforts for the year 1973.

Sinceramente,

Herman Baca  
County Organizer

HB/gv

Enclosure



## LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

February 21, 1973

Jose Angel Gutierrez  
National Raza Unida Chairman  
123 W. Edwards  
Crystal City, Texas 78839

Estimado Jose,

I hope this letter finds you and Luz in the best of health. I hope that your organizing efforts are going well. Since the Congresso meeting held in Albuquerque our organizing committee has been restructured and a reevaluation of our goals and tactics has taken place.

Enclosed is a position paper outlining our goals and objectives for the year 1973. It is our hope that our efforts will be successful and will eliminate the petty jealousies and bickerings that we have seen plague our efforts to organizing a viable and credible party for our people.

I would appreciate your analysis and criticisms of the enclosed position paper.

Sinceramente,

Herman Baca  
County Organizer

HB/gv

Enclosure



## LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

February 21, 1973

Estimado

It has been approximately four months since our last Southern Region Raza Unida Party meeting. Please accept my humblest apology for this, but since that time our organizing committee has been going through a reorganizing and restructuring of goals and objectives.

For your own personal information, we are enclosing the position paper that we hope to implement by the end of 1973. As the elected representative of your county, it is your responsibility to communicate the enclosed information for a meeting to be held. The meeting will be held on March 11, 1973, at 12:00 noon at the MAAC Center, 827 'A' Avenue, National City. For further information feel free to contact me at the above phone number.

We feel that at this period it would be an opportunive time for all of us to reanalyze our goals and objectives.

Once again I apologize for the delay. I will be looking forward to seeing you at our meeting.

Sinceramente,

*Herman Baca*

Herman Baca  
County Organizer

HB/gv

Enclosure



## LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

March 12, 1973

Tony Valencia  
1809 National Ave.  
San Diego, Calif. 92113

Dear Tony:

We wish to thank you for giving us the opportunity in making a presentation before the gathering at your Annual Installation Dinner. Without a doubt, it was a positive step in our struggle for political equality.

Again, we wish to thank you for the foresight and courage shown in giving us that opportunity.

Sinceramente,

Herman Baca  
County Organizer

HB/gv



## LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

March 12, 1973

Pete Rios  
P.O. Box 9209  
San Diego, Calif. 92109

Dear Pete:

We wish to thank the Spanish Speaking Political Association for giving us the opportunity in making a presentation before the gathering at your Annual Installation Dinner. Without a doubt, it was a positive step in our struggle for political equality.

Again, we wish to thank you for the foresight and courage shown in giving us that opportunity.

Sinceramente,

Herman Baca  
County Organizer

HB/gv





## LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

March 12, 1973

Dolores Arias  
2567 Pheasant Dr.  
San Diego, Calif. 92123

Dear Dolores:

I would like to thank you for introducing me on Saturday night. Without a doubt, it was a positive step in our struggle for political equality.

Again, we wish to thank you for the foresight and courage shown in giving us that opportunity.

Sinceramente,

Herman Baca  
County Organizer

HB/gv



## LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

March 13, 1973

Mr. Charles Sexton  
Registrar of Voters  
County of San Diego  
P.O. Box 23044  
San Diego, California 92123

Dear Mr. Sexton:

I would like to bring a matter to your attention. I refer to the situation encountered by several of our registrars in our organizational efforts to create a Chicano political party.

The complaint lodged against the Registrar of Voters office is the subtle inquiries from members of your office as to why the majority of our registrars affidavits are from El Partido de la Raza Unida.\*

This is undue harrassment since all of our registrars have been warned of any irregularities by your office and by our own office.

Any information needed by you in resolving this matter will gladly be provided by our office.

Sincerely,

Herman Baca  
County Director

HB/nm

cc: Secretary of State, Edmund Brown, Jr.

\* The reason is simple, we employ "bird-dogs" in predetermined areas.



## LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

March 21, 1973

Roberto Ayala  
Mexican American Youth Organization  
P.O. Box 841/535  
Corona, Calif. 91720

Estimado Amigo:

I would like to inform you that we, of La Raza Unida Party in San Diego, will be able to attend your Fiesta to be held on the 24th of March. The people that will be attending are as follow: Carlos Vasquez, Gloria J. Valderrama, Nicholas G. Inzunza, Herman Baca, Norma A. Mena, Tony Venegas, Augie Bareno and Patricia Natividad. In case the above mentioned are unable to attend George Baca and Beatrice Baca will serve as their alternates.

Thank you for this invitation and we will be looking forward to seeing you this Saturday.

Sinceramente,

Herman Baca  
County Organizer

HB/gv



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

April 9, 1973

Jose Angel Gutierrez  
Raza Unida National Chairman  
622 E. Bexar St.  
Crystal City, Texas 78839

Dear Jose,

This letter is in regards to our March 30th telephone conversation at which time we discussed the matter of having a fund raiser for our organizing efforts here in San Diego on May 26th and 27th.

Since that time we have expanded the fund raiser into a "Unity Rally". Bert Corona and yourself have committed yourselves to this effort. Letters have gone out to Ceasar Chavez and Bishop Patrick Flores requesting their presence. If you can help us, by talking to Bishop Flores, we would appreciate it.

Enclosed is a letter that might interest you. Also, information concerning the Conferencia de Consejeros Unidos is also enclosed. For further information, feel free to contact us at above address and phone number. We will be awaiting your prompt verification.

Sinceramente,

Herman Baca  
County Organizer

HB/gv

Enclosure

April 9, 1973

Sr. Ceasar Chavez  
United Farm Workers, AFL-CIO  
P.O. Box 62  
Keene, California 93531

Senor Chavez;

We of El Partido de La Raza Unida Organizing Committee here in San Diego County were very elated to hear of the position that the U.F.W. Union has taken in regards to the Rodino Bill. We feel that this will bring about a more united effort in solving the many problems that we as <sup>a</sup>people face.

We know that you are very busy and have a lot of problems, but we need your help. On May 27, 1973, El Partido de La Raza Unida will host a Unity Rally here in San Diego. It will be a fund raiser for our registration drive. We hope to register 10,000 people by December 1973.

People who have agreed to participate are Jose Angel Gutierrez and Bert Corona. Hopefully, Bishop Flores and yourself can also be present. Hopefully, at that time you can articulate the present efforts of the growers and teamsters to destroy the farmworkers unions.

Please reply as soon as possible. For further information please contact us at the above address and telephone number. Further information will be forthcoming.

Venceremos,

Herman Baca  
County Director

HB/nm

April 9, 1973

Bishop Patrick Flores  
Chancery Office  
P.O. Box 13190  
San Antonio, Texas 78284

Your Excellency;

We of El Partido de La Raza Unida Organizing Committee would like to solicit your support.

On May 27, 1973, we will host a Unity Rally here in San Diego, California. We know that you are probably very busy but we need your help. The purpose of this unity rally will be to raise funds for our registration drive. We hope to register 10,000 people by December 1973.

Persons who have agreed to participate are Sr. Jose Angel Gutierrez and Sr. Bert Corona. Hopefully, Sr. Caesar Chavez and yourself can also be present.

For further information feel free to contact us at the above telephone number and address. Further information will be forthcoming.

Venceremos,

Herman Baca  
County Organizer

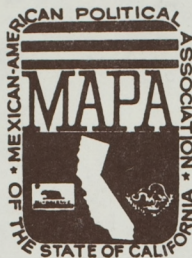
HB/nm

cc: Padre Juan Hurtado  
2277 National Avenue  
San Diego, California 92113

# SOUTHERN

# REGION

MEXICAN-AMERICAN



POLITICAL ASSOCIATION

Counties of

Imperial—Orange—Riverside—San Bernardino—San Diego

April 10, 1973

Congressman Lionel Van Deerlin  
P.O. Box 729  
San Diego, California 92112

Congressman Van Deerlin:

Our organization, the Mexican American Political Association, is very interested and concerned about H.R. 14188, the "Rodino Bill."

Our state organization has passed a resolution denouncing the discriminatory and racist aspect of this bill and has launched an effort to see its defeat.

As San Diego County Director, I would like to know your feeling, and more important, your position on this particular bill.

I await your prompt reply.

Sincerely yours,

Herman Baca  
San Diego County Director

HB/nm



**Internal Revenue Service**

Washington, DC 20224

Date:

In reply refer to:

APR 16 1973

T:PS:T:ECB

Mr. Alvaro V. Celaya  
Treasurer Organizing Committee  
San Diego County  
La Raza Unida Party  
1837 Highland Avenue  
National City, California 92050

Dear Mr. Celaya:

We apologize for the delay in replying to your February 12 letter. You inquired whether the organizing committee to construct the La Raza Unida Party may deduct their office expenses, for Federal income tax purposes.

Although your letter does not contain sufficient information to enable us to make a precise reply, we have enclosed our Publication 535, Tax Information on Business Expenses which we believe will be of interest to you.

While we endeavor to lend Federal tax assistance whenever possible, we have found it necessary to prescribe certain requirements which must be met before rulings may be issued. Our enclosed Revenue Procedure 72-3 outlines the general procedures of the Internal Revenue Service with respect to issuing rulings or determination letters on specific issues.

As you will note in section 6, a request for a ruling must contain a complete statement of all the facts including the names and addresses of all interested parties. The request must be accompanied by copies of all pertinent documents and agreements.

Should you wish to submit a ruling request, complying with the requirements of the Procedure, we will give it careful consideration.

Sincerely yours,

A handwritten signature in cursive script that reads "Robert J. Brown".

Chief,  
Technical Services Branch

Enclosures:  
Pub. 535  
Rev. Proc. 72-3



have satisfied this requirement, if you relinquish all authority over the money or other property. However, purchasing a bond to guarantee payment of the asserted liability, making an entry on your books of account, or a transfer to an account within your control is **not a transfer** to provide for the satisfaction of an asserted liability.

3) **The contest with respect to the asserted liability must exist after the time of the transfer.** If payment is not made until after the contest is settled, you must accrue the liability in the year the contest is settled.

**Example.** You are a calendar year taxpayer using the accrual method of accounting, and had a \$100 liability asserted against you in 1969. This asserted liability was contested, and finally settled in 1972 for \$100. You will pay the \$100 in 1973. Since the payment was not made until after the contest was settled, the liability would accrue and be deductible in 1972.

4) **The liability must have been allowable as a deduction in the year of payment,** or in an earlier year when it would have accrued, had there been no contest.

**If any portion of the contested liability deduced in the tax year of payment is recovered in a later tax year when the contest is settled, an adjustment is generally necessary.** This is accomplished by including in gross income in the tax year of final settlement the portion of the **recovered amount** that when deducted, caused a decrease in tax for any tax year.

**Foreign taxes and taxes of U.S. possessions.** The rule allowing the deduction of contested liabilities in the tax year of payment does not apply to the **deduction** for income, war profits, and excess profits taxes imposed by any foreign government or possession of the United States. Thus, the accrual method taxpayer will deduct these liabilities in the tax year in which the contested foreign tax is finally determined. Contested foreign taxes accrued for the **foreign tax credit** are not covered under this provision but relate back and are creditable in the tax year in which they would have been accrutable but for the contest.

**Franchises, trademarks, trade names.** Amounts you pay or incur during the tax year on account of a transfer, sale, or other disposition of a franchise, trademark or trade name are deductible as business expenses if the payments you received are contingent on the productivity, use or disposition of the transferred items even though the property transferred has a useful life which can be estimated with reasonable accuracy. Proceeds from such sale, transfer, or other disposition are taxable to you as ordinary income.

Other payments you make under a transfer agreement are deductible business expenses if they are not for the purchase of a capital asset. A lump-sum payment of the sum agreed upon in the transfer agreement is deductible ratably over the shorter of 10 years or the term of the agreement. Approximately equal installment payments payable over the period of the transfer agreement, or a period exceeding 10 years regardless of a transfer agreement period, are deductible in the year paid.

An **"activity not engaged in for profit"** is treated under special rules unless it is an activity in which deductions are allowable for the tax year as trade or business expenses or for the production of income by an individual, an electing small business corporation, an estate, or a trust, such as an activity carried on primarily as a sport, hobby, or for recreation.

**Losses** from an activity not engaged in for profit may not be used to offset income from other sources.

**A taxpayer is presumed** to be engaged in an activity for profit for the current year if, in two or more years out of 5 consecutive tax years ending with the current tax year, his gross income from the activity exceeded the deductions attributable to it. For activities consisting primarily of breeding, training, showing, or racing horses, the period is two or more years out of 7 consecutive tax years.

This presumption is valid unless established to the contrary by the Internal Revenue Service.

The application of this presumption may be suspended, if the taxpayer so elects, until 5 (or 7 for horses) consecutive tax years have elapsed since he first engaged in the activity. If the taxpayer makes this election, the presumption will apply to each tax year in the 5 or 7-year period. For this purpose, he is not considered to have engaged in an activity for any tax year beginning before 1970.

**For example,** if you first engaged in an activity in 1970, you may elect to have the application of the above presumption suspended until 5 years have elapsed, or the close of your 1974 tax year.

**You must waive** the running of the statute of limitations for the 5 or 7-year period plus a reasonable additional period if you elect to have the application of the above presumption suspended.

If an activity is not engaged in for profit, deductions are allowed only in the following order and only to the following extent:

1) Amounts allowable as deductions during the tax year, which would be allowable without regard to whether the activity giving rise to the deductions was engaged in for profit, are allowable to the full extent after taking into account any limitations or excep-

tions with respect to the deductibility of such amounts. For example, interest and taxes.

2) Other expenses allowable as business expenses for an activity engaged in for profit, but only if such deductions do not result in an adjustment to the basis of property, are allowed only to the extent the gross income attributable to the activity exceeds the deductions allowed or allowable under category (1) above.

3) Depreciation and other deductions that involve adjustments to the basis of property are allowed only to the extent the gross income attributable to such activity exceeds the deductions allowed or allowable under categories (1) and (2) above.

**Certain losses recovered.** If you recovered an amount during the tax year to compensate you for unrecovered losses sustained, you may be entitled to a special deduction. The deduction applies only to damages recovered from patent infringement, breach of contract or fiduciary duty, or antitrust injury, that are included in gross income. The deduction for the year is the lesser of:

1) the compensation recovered less expense of securing the award or settlement; or

2) the excess of all the net operating losses attributable to the injury and not previously allowed over any deduction allowed in prior years for compensation recovered in those years.

The deduction applies only to recoveries for actual injury and not for any additional amount.

**Lobbying expenses.** You may deduct expenses paid or incurred for appearing before, submitting statements to, or sending communications to, the U.S. Congress or its committees or individual members, or any legislative body of a state or political subdivision, in connection with legislation of **direct interest** to you in carrying on your **trade or business**.

You may also deduct the portion of dues to an organization of which you are a member that is attributable to the above expenses in connection with communication of information between you and the organization regarding such legislation.

You may **not** deduct expenses paid or incurred to influence public opinion with regard to any legislation, election, or referendum.

**Gifts or contributions to political parties and candidates** are not deductible business expenses. In addition, expenses paid or incurred for participation in or intervention in any political campaign on behalf of a candidate for public office are not deductible business expenses.

# Tax Information on Business Expenses

*See pages 4 and 5*

Publication 535 (10-72)



Department of the Treasury  
Internal Revenue Service

0 Gross profit

**OTHER BUSINESS DEDUCTIONS**

11 Depreciation (explain in Schedule C)

12 Taxes on business and business property

13 Rent on business property

14 Repairs (explain in Schedule C)

15 Salaries and wages not included in gross income

16 Insurance

17 Legal and professional fees

18 Commissions

19 Other expenses (attach statement)

Individuals may be allowed a credit or a deduction for certain contributions to candidates for public office. For more information see Publication 529, "Other Miscellaneous Deductions," available free from your Internal Revenue office.

**Indirect political contributions** and costs of participating in political activities may not be deducted as business expenses. Examples of these types of expenditures are costs of (1) advertising in a convention program of a political party, or in any other publication if any part of the proceeds from the publication inures or is intended to inure to the use of a political party or candidate (however, see the exception below for "Advertising in a presidential convention program,"); (2) admission to a dinner or program (including, but not limited to, galas, dances, film presentations, parties and sporting events) if any part of the proceeds from the functions inures or is intended to inure to the use of a political party or candidate; and (3) admission to an inaugural ball, gala, parade, concert, or any similar event if it is identified with a political party or candidate.

**Advertising in a presidential convention program.** An exception to the general rule disallowing a deduction for advertising in a political convention program exists for amounts paid or incurred for advertising in a convention program of a political party distributed in connection with a convention for nominating candidates for the offices of President and Vice President of the United States. You may deduct the cost of advertising in a presidential convention program if the cost is an ordinary and necessary business expense, the funds raised by the advertising are used only for convention expenses and the cost of the advertising is reasonable in light of the business you expect to receive (1) directly as a result of the advertising or (2) as a result of the convention's being held in an area where you have a principal place of business. The cost of institutional advertising is not deductible under (1) because it does not directly result in business but may be deductible under (2).

**Advertising expenses** are deductible if it can be shown that they are reasonable, and bear a reasonable relationship to your business activities. You cannot deduct the cost of advertising if the purpose is to promote or defeat legislation.

**Expenditures for institutional or "goodwill" advertising,** to keep your name before the public, are generally deductible as ordinary and necessary business expenses if they are related to the patronage you may reasonably expect in the future. For example, the cost of advertising that keeps your name before the public in connection with encouraging contributions to organizations such as the Red Cross, the purchase of U.S. Saving Bonds, or participation in similar causes will ordinarily

be deductible. See also "Advertising in a presidential convention program," above.

**Property used partly for business purposes.** If you use property both for business and personal purposes, you must allocate your expenses. Only those expenses attributable to business use are deductible. This may include an allocable portion of depreciation and expenses for light, heat, rent, repairs, etc.

**Licenses and regulatory fees** paid annually to state or local governments in your trade or business are deductible.

**Incidental supplies and materials** such as office supplies, wrapping paper, etc., used during the tax year are deductible.

**Heat, light, and power** are ordinary and necessary expenses to most businesses and are deductible if paid or incurred in carrying on your trade or business.

**Commitment fees** or standby charges you incur in a mortgaging agreement under which funds for construction are made available to you in stated amounts over a specified period are deductible as current business expenses. They are deductible when paid or accrued depending upon your method of accounting. These fees are considered carrying charges that you may deduct currently or elect to capitalize as part of construction costs.

**Commissions or finders' fees** paid to locate money that you can borrow are not deductible as current expenses. They must be amortized over the period for which you borrow the money.

**Management survey.** Expenditures for a survey of your business operations conducted, for example, because the business is losing money, or to increase profits or business efficiency, are ordinary and necessary business expenses. They are deductible in full in the year paid or incurred.

**Payments to charitable, religious, educational, or scientific organizations, etc.,** that are not in fact contributions or gifts may qualify as business expenses. Payments that are charitable contributions are not business deductions. For the deduction of such payments by a corporation see Publication 542, "Corporations and the Federal Income Tax."

**Example 1.** You paid \$15 to the First Church for a half-page advertisement in a program for a musicale it is sponsoring. Since your payment is not a contribution, you cannot deduct it as such. However, you may deduct it as a business expense, if it meets the other tests.

**Example 2.** Your corporation makes a contribution of \$5,000 to a recognized charity. Upon applying the 5% limitation on corporate charitable deductions, it is found that only \$4,000 is deductible as a contribution. The remaining \$1,000 cannot be deducted as

a business expense, but may be carried over and included in charitable contributions for the following year.

**Donations to business organizations** may be deductible as a business expense if they bear a direct relationship to your trade or business and are made with a reasonable expectation of a financial return commensurate with the amount of the donation.

**Chamber of Commerce dues** are deductible business expenses when the membership is used as a means of carrying out substantive duties of employment.

**Donation for political conventions.** A contribution that you make to a committee organized by a chamber of commerce to bring a national political convention to your locality is a contribution of this type.

**Penalties for nonperformance of contract** are deductible. If you contract to construct a building by a certain date and are obligated to pay a certain amount for each day the building is not finished after the date set for completion, the amounts paid or incurred by you are deductible.

**Professional expenses.** If you practice a profession, you may deduct the ordinary and necessary expenses incurred in your practice. These include memberships in professional societies, subscriptions to technical journals, expenses for the care and maintenance of your automobile used in your profession (or for the portion of the use of the private automobile attributable to your profession), office rent, and telephone. You also may deduct amounts paid or incurred for books, professional instruments, and equipment that have a useful life of less than one year.

**Reserves for anticipated liabilities** are not allowable. For example, assume that you sold 1-year TV service contracts this year amounting to \$50,000, and experience has shown that you will incur expenses of \$15,000 in the following year in connection with these contracts. The televisions were not sold by you or by a person controlled by you.

If you use the cash method you must include the entire \$50,000 in your income for this year. If you use the accrual method you may include the payment in income as earned through the performance of the services but the entire payment must be included in your income by the succeeding year.

You may not deduct any part of the \$50,000 by creating a reserve for anticipated (or future) expenses and charging expenses to the reserve. You may deduct your expenses only when they are actually paid or accrued depending upon your method of accounting.

# Revenue Procedure 72-3

**Rev. Proc. 72-3**, Issuance of rulings and determination letters and entering into closing agreements on specific issues, together with related instructions to taxpayers; Revenue Procedures 69-1 and 70-5 superseded.

*See section 6,*

26 CFR 601.201: Rulings and determination letters.

Procedures for the issuance of rulings and determination letters and entering into closing agreements on specific issues, together with related instructions to taxpayers; Revenue Procedures 69-1 and 70-5 superseded.

## Rev. Proc. 72-3

### SECTION 1. PURPOSE

The purpose of this Revenue Procedure is to describe the general procedures of the Internal Revenue Service in issuing rulings, determination, opinion, and information letters to taxpayers and in entering into closing agreements on specific issues as to the interpretation or application of the Federal tax laws (other than those under the jurisdiction of the Alcohol, Tobacco and Firearms Division). This Revenue Procedure also informs taxpayers and their representatives where they may direct requests for rulings, determination and opinion letters, and closing agreements; and outlines procedures to be followed in order to promote efficient handling of their inquiries.

### SEC. 2. GENERAL PRACTICE AND DEFINITIONS

.01 It is the practice of the Service to answer inquiries of individuals and organizations, whenever appropriate in the interest of sound tax administration, as to their status for tax purposes and as to the tax effects of their acts or transactions. One of the functions of the National Office of the Service is to

issue rulings in such matters. If a taxpayer's request for a ruling concerns an action that may have an impact on the environment, compliance by the Service with the requirements of the National Environmental Policy Act of 1969 (Public Law 91-190) may result in delay in issuing the ruling. Accordingly, taxpayers requesting rulings should take this factor into account. District Directors of Internal Revenue apply the statutes, regulations, Revenue Rulings, and other precedents published in the Internal Revenue Bulletin in the determination of tax liability, the collection of taxes, and the issuance of determination letters in answer to taxpayers' inquiries or requests. For purposes of this Revenue Procedure, any reference to District Director or district office also includes, where appropriate, the office of the Director, Office of International Operations.

.02 A "ruling" is a written statement issued to a taxpayer or his authorized representative by the National Office that interprets and applies the tax laws to a specific set of facts. Rulings are issued only by the National Office. The issuance of rulings is under the general supervision of the Assistant Commissioner (Technical) and has been largely redelegated to the directors of the Income Tax Division and the Miscellaneous and Special Provisions Tax Division.

.03 A "determination letter" is a written statement issued by a District Director in response to a written inquiry by an individual or an organiza-

tion that applies to the particular facts involved, the principles and precedents previously announced by the National Office. A determination letter is issued only where a determination can be made on the basis of clearly established rules as set forth in the statute, Treasury Decision or regulation, or by a ruling, opinion, or court decision published in the Internal Revenue Bulletin. Where such a determination cannot be made, such as where the question presented involves a novel issue or the matter is excluded from the jurisdiction of a District Director by the provisions of section 4 of this Revenue Procedure, a determination letter will not be issued. However, with respect to determination letters in the pension trust area, see Revenue Procedure 72-6, page 20, this Bulletin.

.04 An "opinion letter" is a written statement issued by the National Office as to the acceptability of the form of a master or prototype plan and any related trust or custodial account under sections 401 and 501(a) of the Internal Revenue Code of 1954.

.05 An "information letter" is a statement issued either by the National Office or by a District Director that does no more than call attention to a well-established interpretation or principle of tax law, without applying it to a specific set of facts. An information letter may be issued when the nature of the request from the individual or the organization suggests that it is seeking general information, or where the request does not meet all



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the requirements of section 6 of this Revenue Procedure, and it is believed that such general information will assist the individual or organization.

.06 A "Revenue Ruling" is an official interpretation by the Service that has been published in the Internal Revenue Bulletin. Revenue Rulings are issued only by the National Office and are published for the information and guidance of taxpayers, Internal Revenue Service officials, and others concerned.

.07 A "closing agreement," as the term is used herein, is an agreement between the Commissioner of Internal Revenue or his delegate and a taxpayer with respect to a specific issue or issues entered into pursuant to the authority contained in section 7121 of the Code. Such a closing agreement is based on a ruling that has been signed by the Commissioner or his delegate and in which it is indicated that a closing agreement will be entered into on the basis of the holding of the ruling letter. Closing agreements are final and conclusive except upon a showing of fraud, malfeasance, or misrepresentation of material fact. They may be entered into where it is advantageous to have the matter permanently and conclusively closed, or where a taxpayer can show good and sufficient reasons for an agreement and the Government will sustain no disadvantage by its consummation. In appropriate cases, taxpayers may be requested to enter into a closing agreement as a condition to the issuance of a ruling. Where in a single case, closing agreements are requested on behalf of each of a number of taxpayers, such agreements are not entered into if the number of such taxpayers exceeds twenty-five. However, in a case where the issue and holding are identical as to all of the taxpayers and the number of taxpayers is in excess of twenty-five, a "mass closing agreement" will be entered into with the taxpayer who is authorized by the others to represent the entire group.

### SEC. 3 RULINGS ISSUED BY THE NATIONAL OFFICE

.01 *In income and gift tax matters, and in matters involving excise taxes*

*imposed under Chapter 42 of the Code*, the National Office issues rulings on prospective transactions and on completed transactions before the return is filed. However, rulings will not ordinarily be issued if the identical issue is present in a return of the taxpayer for a prior year which is under active examination or audit by a district office, or is being considered by a branch office of the Appellate Division. The National Office issues rulings involving the exempt status of organizations under section 501 or 521 of the Code, only to the extent provided in Revenue Procedure 72-4, page 16, Revenue Procedure 72-5, page 19, of this Bulletin, and Revenue Procedure 68-13, C.B. 1968-1, 764. The National Office issues rulings involving qualification of plans under section 401 of the Code only to the extent provided in Revenue Procedure 72-6, page 20, of this Bulletin. The National Office issues opinion letters as to the acceptability of the form of master or prototype plans and any related trusts or custodial accounts under sections 401 and 501(a) of the Code only to the extent provided in Revenue Procedure 72-7, page 24, and Revenue Procedure 72-8, page 26, of this Bulletin. The National Office will not issue rulings with respect to the replacement of involuntarily converted property, even though replacement has not been made, if the taxpayer has filed a return for the taxable year in which the property was converted. However, see section 4.06 of this Revenue Procedure as to the authority of District Directors to issue determination letters in this connection.

.02 *In estate tax matters*, the National Office issues rulings with respect to transactions affecting the estate tax of a decedent before the estate tax return is filed. It will not rule with respect to such matters after the estate tax return has been filed, nor will it rule on matters relating to the application of the estate tax to property or the estate of a living person.

.03 *In employment and excise tax matters* (except excise taxes imposed under Chapter 42 of the Code), the National Office issues rulings with respect to prospective transactions and to completed transactions either before or after the return is filed. However,

the National Office will not ordinarily rule with respect to an issue, whether related to a prospective or a completed transaction, if it knows or has reason to believe that the same or an identical issue is before any field office (including any branch office of the Appellate Division) in connection with an examination or audit of the liability of the same taxpayer for the same or a prior period.

.04 The Service will not issue rulings to business, trade, or industrial associations, or to other similar groups relating to the application of the tax laws to members of the group. However, rulings may be issued to such groups or associations relating to their own tax status or liability, provided such tax status or liability is not an issue before any field office (including any branch office of the Appellate Division) in connection with an examination or audit of the liability of the same taxpayer for the same or a prior period.

.05 Pending the adoption of regulations (either temporary or final) that reflect the provisions of any Act, consideration will be given to the issuance of rulings under the conditions set forth below.

(1) If an inquiry presents an issue on which the answer seems to be clear from an application of the provisions of the statute to the facts described, a ruling will be issued in accordance with usual procedures.

(2) If an inquiry presents an issue on which the answer seems reasonably certain but not entirely free from doubt, a ruling will be issued only if it is established that a business emergency requires a ruling or that unusual hardship will result from failure to obtain a ruling.

(3) If an inquiry presents an issue that cannot be reasonably resolved prior to the issuance of regulations, a ruling will not be issued.

(4) In any case in which the taxpayer believes that a business emergency exists or that an unusual hardship will result from failure to obtain a ruling, he should submit with the request a separate letter setting forth the facts necessary for the Service to make a determination in this regard. In this

connection, the Service will not deem a "business emergency" to result from circumstances within the control of the taxpayer such as, for example, scheduling within an inordinately short time the closing date for a transaction or a meeting of the board of directors or the shareholders of a corporation.

#### SEC. 4. DETERMINATION LETTERS ISSUED BY DISTRICT DIRECTORS

.01 *In income and gift tax matters, and in matters involving excise taxes imposed under Chapter 42 of the Code*, District Directors issue determination letters in response to taxpayers' written requests submitted to their offices involving *completed* transactions which affect returns over which they have audit jurisdiction, but only if the answer to the question presented is covered specifically by statute, Treasury Decision or regulation, or specifically by a ruling, opinion, or court decision published in the Internal Revenue Bulletin. A determination letter will not usually be issued with respect to a question which involves a return to be filed by the taxpayer if the identical question is involved in a return or returns already filed by the taxpayer. District Directors will not issue determination letters as to the tax consequences of prospective or proposed transactions, except as provided in sections 4.05 and 4.06 below.

.02 *In estate tax matters*, District Directors issue determination letters in response to written requests submitted to their offices affecting the estate tax returns of decedents that will be audited by their offices, but only if the answer to the questions presented are specifically covered by statute, Treasury Decision or regulation, or by a ruling, opinion, or court decision published in the Internal Revenue Bulletin. District Directors will not issue determination letters relating to matters involving the application of the estate tax to property or the estate of a living person.

.03 *In employment and excise tax matters* (except excise taxes imposed under Chapter 42 of the Code), District Directors issue determination letters in response to written requests from taxpayers who have filed or who are required to file returns over which

they have audit jurisdiction, but only if the answer to the questions presented are specifically covered by statute, Treasury Decision or regulation, or by a ruling, opinion, or court decision published in the Internal Revenue Bulletin. Because of the impact of these taxes upon the business operation of the taxpayer and because of special problems of administration both to the Service and to the taxpayer, District Directors may take appropriate action in regard to such requests, whether they relate to completed or prospective transactions or returns previously filed or to be filed.

.04 Notwithstanding the provisions of sections 4.01, 4.02, and 4.03 above, a District Director will not issue a determination letter in response to an inquiry which presents a question specifically covered by statute, regulations, rulings, etc., published in the Internal Revenue Bulletin, where (1) it appears that the taxpayer has directed a similar inquiry to the National Office, (2) the identical issue involving the same taxpayer is pending in a case before the Appellate Division, (3) the determination letter is requested by an industry, trade association, or similar group, or (4) the request involves an industry-wide problem. Under no circumstances will a District Director issue a determination letter unless it is clearly indicated that the inquiry is with regard to a taxpayer or taxpayers who have filed or are required to file returns over which his office has or will have audit jurisdiction. Notwithstanding the provisions of section 4.03, a District Director will not issue a determination letter on an employment tax question when the specific question involved has been or is being considered by the Central Office of the Social Security Administration. Nor will District Directors issue determination letters on excise tax questions if a request is for a determination of a constructive sales price under section 4216(b) or 4218 (e) of the Code. However, the National Office will issue rulings in this area. See section 5.02.

.05 District Directors issue determination letters as to the qualification of plans under sections 401 and 405(a) of the Code, and as to the exempt sta-

tus of related trusts under section 501 of the Code, to the extent provided in Revenue Procedure 72-6, page 20, this Bulletin, and Revenue Procedure 72-8, page 26, this Bulletin. Selected District Directors also issue determination letters as to the qualification of certain organizations for exemption from Federal income tax under sections 501 and 521 of the Code, to the extent provided in Revenue Procedure 72-4.

.06 District Directors issue determination letters with regard to the replacement of involuntarily converted property under section 1033 of the Code even though the replacement has not been made, if the taxpayer has filed his income tax return for the year in which the property was involuntarily converted.

.07 A request received by a District Director with respect to a question involved in an income, estate, or gift tax return already filed will, in general, be considered in connection with the examination of the return. If response is made to such inquiry prior to an examination or audit, it will be considered a tentative finding in any subsequent examination or audit of the return.

#### SEC. 5. DISCRETIONARY AUTHORITY TO ISSUE RULINGS AND DETERMINATION LETTERS

.01 There are certain areas where, because of the inherently factual nature of the problem involved, or for other reasons, the Service will not issue, or ordinarily will not issue, rulings or determination letters. A ruling or a determination letter is not issued on alternative plans of proposed transactions or on hypothetical situations. A list of these areas is set forth in Revenue Procedure 72-9, page 28, this Bulletin. This list is not all inclusive since the Service may decline to issue rulings or determination letters on other questions whenever warranted by the facts or circumstances of a particular case. The National Office and District Directors may, when it is deemed appropriate and in the best interest of the Service, issue information letters calling attention to well-established principles of tax law.

.02 The National Office will issue

rulings in all cases on prospective or future transactions when the law or regulations require a determination of the effect of a proposed transaction for tax purposes, as in the case of a transfer coming within the provisions of sections 1491 and 1492 of the Code, or an exchange coming within the provisions of section 367 of the Code. The National Office will also issue rulings in all cases involving the determination of a constructive sales price under section 4216(b) or 4218(e) of the Code.

#### SEC. 6. INSTRUCTIONS TO TAXPAYER

.01 A request for a ruling or a determination letter is to be submitted in duplicate if (1) more than one issue is presented in the request or (2) a closing agreement is requested with respect to the issue presented. It is not necessary to present requests in duplicate under other circumstances.

.02 Each request for a ruling or a determination letter must contain a complete statement of all relevant facts relating to the transaction. Such facts include names, addresses, and taxpayer identifying numbers of all interested parties; the location of the District Office that has or will have audit jurisdiction over the return or report of each party; a full and precise statement of the business reasons for the transaction; and a carefully detailed description of the transaction. In addition, true copies of all contracts, wills, deeds, agreements, instruments, and other documents involved in the transaction must be submitted with the request. However, relevant facts reflected in documents submitted must be included in the taxpayer's statement and not merely incorporated by reference, and must be accompanied by an analysis of their bearing on the issue or issues, specifying the pertinent provisions. (The term "all interested parties" is not to be construed as requiring a list of all shareholders of a widely held corporation requesting a ruling relating to a reorganization, or a list of employees where a large number may be involved in a plan.) The request must contain a statement whether, to the best of the knowledge of the taxpayer or his representative, the identical issue is being considered by any field office of the Service in connection with

an active examination or audit of a tax return already filed or is being considered by a branch office of the Appellate Division. Where the request pertains to only one step of a larger integrated transaction, the facts, circumstances, etc., must be submitted with respect to the entire transaction. If the request is for an advance ruling under section 367 of the Code, see Revenue Procedure 68-23, C.B. 1968-1, 821.

(Revenue Procedure 68-23 contains guidelines for taxpayers and their representatives in connection with requests for rulings under section 367.) If the request is for a ruling under section 351 of the Code, see Revenue Procedure 70-17, C.B. 1970-2, 490. (Revenue Procedure 70-17 sets forth the information to be included in the request for a ruling under section 351 of the Code.) Original documents should not be submitted because documents and exhibits become a part of the Internal Revenue Service file which cannot be returned. If the request is with respect to a corporate distribution, reorganization, or other similar or related transaction, the corporate balance sheet nearest the date of the transaction should be submitted. (If the request relates to a prospective transaction, the most recent balance sheet should be submitted.)

.03 As an alternative procedure for the issuance of rulings on prospective transactions, the taxpayer may submit a summary statement of the facts he considers controlling the issue, in addition to the complete statement required for ruling requests by section 6.02 above. Assuming agreement with the taxpayer's summary statement, the Service will use it as the basis for the ruling. Any taxpayer wishing to adopt this procedure should submit with the request for ruling:

(1) A complete statement of facts relating to the transaction, together with related documents, as required by section 6.02 above; and

(2) A summary statement of the facts which he believes should be controlling in reaching the requested conclusion. Where the taxpayer's statement of controlling facts is accepted, the ruling will be based on these

facts and only this statement will ordinarily be incorporated in the ruling letter. It is emphasized, however, that:

(a) This procedure for a "two-part" ruling request is elective with the taxpayer and is not to be considered a required substitute for the regular procedures contained in this Revenue Procedure;

(b) Taxpayers' rights and responsibilities are the same under the "two-part" ruling request procedure as those provided in this Revenue Procedure;

(c) The Service reserves the right to rule on the basis of a more complete statement of facts it considers controlling and to seek further information in developing facts and restating them for ruling purposes; and

(d) The "two-part" ruling request procedure will not apply where it is inconsistent with other procedures applicable to specific situations such as: requests for permission to change accounting method or period; application for recognition of exempt status under section 501 or 521 of the Code; or rulings on employment tax status.

.04 If the taxpayer is contending for a particular determination, he must furnish an explanation of the grounds for his contentions, together with a statement of relevant authorities in support of his views. Even though the taxpayer is urging no particular determination with regard to a proposed or prospective transaction, he must state his views as to the tax results on the proposed action and furnish a statement of relevant authorities to support such views.

.05 If the request is with respect to the qualification of a plan under section 401 or 405(a) of the Code, see Revenue Procedure 72-6, and Revenue Procedure 72-8. If the request is with respect to the qualification of an organization for exemption from Federal income tax under section 501 or 521 of the Code, see Revenue Procedure 72-4, Revenue Procedure 72-5, and Revenue Procedure 68-13, C.B. 1968-1, 764.

.06 A request by or for a taxpayer must be signed by the taxpayer or his authorized representative. If the request is signed by a representative of the taxpayer, or if the representative is

to appear before the Internal Revenue Service in connection with the request, he must be:

(1) an attorney who is a member in good standing of the bar of the highest court of any State, possession, territory, Commonwealth, or the District of Columbia, and who files with the Service a written declaration that he is currently qualified as an attorney and he is authorized to represent the principal;

(2) a certified public accountant who is duly qualified to practice in any State, possession, territory, Commonwealth, or the District of Columbia, and who files with the Service a written declaration that he is currently qualified as a certified public accountant and he is authorized to represent the principal; or

(3) a person, other than an attorney or certified public accountant, enrolled to practice before the Service, and who files with the Service a written declaration that he is currently enrolled (including in the declaration either his enrollment number or the expiration date of his enrollment card) and that he is authorized to represent the principal. (See Treasury Department Circular No. 230. Revised, C.B. 1966-2, 1171, as amended, C.B. 1967-1, 433, and C.B. 1970-2, 644, for the rules on who may practice before the Service.) The above requirements do not apply to an individual representing his full-time employer, or to a bona fide officer, administrator, trustee, etc., representing a corporation, trust, estate, association, or organized group. An unenrolled preparer of a return (other than an attorney or certified public accountant referred to in clauses 1 and 2 above) who is not a full-time employee or a bona fide officer, administrator, trustee, etc., may not represent a taxpayer with respect to a ruling or a determination letter. Any authorized representative, whether or not he is enrolled to practice, must also comply with the conference and practice requirements of the Statement of Procedural Rules (26 CFR 601). Forms 2848, Power of Attorney, and 2848-D, Authorization and Declaration, may be used with regard to rulings, determination letters, and opinion letters requested under this Revenue Procedure, Revenue Procedure 72-4, Revenue

Procedure 72-5, Revenue Procedure 72-6, Revenue Procedure 72-7, Revenue Procedure 72-8, and Revenue Procedure 68-13, C.B. 1968-1, 764.

.07 A request for a ruling or opinion letter by the National Office should be addressed to the Commissioner of Internal Revenue, Attention: T:PS:T, Washington, D.C. 20224. A request for a determination letter should be addressed to the District Director of Internal Revenue whose office has or will have audit jurisdiction of the taxpayer's return. See also Revenue Procedure 72-4, Revenue Procedure 72-5, Revenue Procedure 72-6, Revenue Procedure 72-7, Revenue Procedure 72-8, and Revenue Procedure 68-13, C.B. 1968-1, 764.

.08 Any request for a ruling or an opinion or determination letter that does not comply with all the provisions of this Revenue Procedure will be acknowledged, and the requirements that have not been met will be pointed out. A request for a ruling or opinion letter addressed to the District Director that does not comply with the provisions of this Revenue Procedure will be returned by the District Director for completion prior to sending it to the National Office.

.09 A taxpayer or his representative who desires an oral discussion of the issue or issues involved should indicate such desire in writing when filing the request or soon thereafter in order that the conference may be arranged at that stage of the consideration when it will be most helpful.

.10 It is the practice of the Service to process requests for ruling, opinion, and determination letters in regular order and as expeditiously as possible. Compliance with a request for consideration of a particular matter ahead of its regular order, or by a specified time, tends to delay the disposition of other matters. Requests for processing ahead of the regular order, made in writing in a separate letter submitted with the request or subsequent thereto and showing clear need for such treatment, will be given consideration as the particular circumstances warrant. However, no assurance can be given that any letter will be processed by the time requested. For example, the scheduling

of a closing date for a transaction or a meeting of the Board of Directors or shareholders of a corporation without due regard to the time it may take to obtain a ruling, opinion, or determination letter will not be deemed sufficient reason for handling a request ahead of its regular order. Neither will the possible effect of fluctuation in the market price of stocks on a transaction be deemed sufficient reason for handling a request out of order. Requests by telegram will be treated in the same manner as requests by letter. Ruling, opinion, and determination letters ordinarily will not be issued by telegram.

.11 The Director, Income Tax Division, has primary responsibility for issuing rulings in areas involving the application of Federal income and employment taxes and the interest equalization tax to corporate and noncorporate taxpayers (including individuals, partnerships, estates, and trusts); those involving income tax conventions or treaties with foreign countries; those involving depreciation, depletion, and valuation issues; and those involving the taxable status of exchanges and distributions in connection with corporate reorganizations, organizations, liquidations, etc.

.12 The Director, Miscellaneous and Special Provisions Tax Division, has primary responsibility for issuing rulings with respect to organizations exempt from income tax; matters involving the qualification of pension, annuity, profit-sharing, stock bonus, and bond purchase plans; the tax treatment of employees and their beneficiaries and deductions for employer contributions under such plans; areas involving the application of Federal estate and gift taxes, including estate and gift tax conventions or treaties with foreign countries; certain excise taxes; the procedure and administration provisions of the Internal Revenue Code; and matters requiring actuarial determinations.

.13 A taxpayer or his representative desiring to obtain information as to the status of his case may do so by contacting the following offices with respect to matters in the areas of their responsibility:



Telephone  
Numbers  
(Area Code  
202)

Official:

Director, Income Tax  
Division ----- 964-4504 or  
964-4505

Director, Miscellaneous and Special Provisions Tax Division ----- 964-3767 or  
964-3788

.14 When a taxpayer receives a ruling or determination letter prior to the filing of his return with respect to any transaction that has been consummated and that is relevant to the return being filed, he should attach a copy of the ruling or determination letter to the return.

.15 Where a taxpayer has received an adverse ruling under section 367 of the Code, a protest directed to the position upon which the adverse ruling is based will be considered by an informal board established for this purpose by the Assistant Commissioner (Technical). All protests, whether or not there is a conference, will be considered by the board and the board will notify the Income Tax Division of its decision. The taxpayer will be notified by the Income Tax Division of the results of the board's consideration of the protest. This procedure is invoked by a written request directed to the Assistant Commissioner (Technical).

SEC. 7. CONFERENCES IN THE NATIONAL OFFICE

.01 If a conference has been requested, the taxpayer will be notified of the time and place of the conference. A conference is normally scheduled only when the Service deems it will be helpful in deciding the case or an adverse decision is indicated. If conferences are being arranged with respect to more than one request for a ruling involving the same taxpayer, they will be so scheduled as to cause the least inconvenience to the taxpayer.

.02 A taxpayer is entitled, as a matter of right, to only one conference in the National Office unless one of the circumstances discussed in section 7.03 develops. This conference will usually be held at the branch level of the ap-

propriate division in the office of the Assistant Commissioner (Technical) and will usually be attended by a person who has authority to act for the branch chief. If more than one subject is to be discussed at the conference, the discussion will constitute a conference with respect to each subject. In order to promote a free and open discussion of the issues, the conference will usually be held after the branch has had an opportunity to study the case. However, at the request of the taxpayer or his representative, the conference may be held at an earlier stage in the consideration of the case than the Service would ordinarily designate. No taxpayer has a "right" to appeal the action of a branch to a division director or to any other official of the Service, nor is a taxpayer entitled, as a matter of right, to a separate conference in the Chief Counsel's office on a request for a ruling.

.03 In the process of review in Technical of a holding proposed by a branch, it may appear that the final answer will involve a reversal of the branch proposal with a result less favorable to the taxpayer. Or it may appear that an adverse holding proposed by a branch will be approved, but on a new or different issue or on different grounds than those on which the branch decided the case. Under either of these circumstances, the taxpayer or his representative will be invited to another conference. The provisions of this Revenue Procedure limiting the number of conferences to which a taxpayer is entitled will not foreclose the invitation of a taxpayer to attend further conferences when, in the opinion of National Office personnel, such need arises. All additional conferences of the type discussed in this paragraph are held only at the invitation of the Service.

.04 It is the responsibility of the taxpayer to add to the case file a written record of any additional data, lines of reasoning, precedents, etc., which are proposed by the taxpayer and discussed at the conference but which were not previously or adequately presented in writing.

SEC. 8. REFERENCE OF MATTERS TO THE NATIONAL OFFICE

.01 Requests for determination letters received by the District Directors that, in accordance with the provisions of section 4 of this Revenue Procedure, may not be acted upon by a district office, will be forwarded to the National Office for reply and the taxpayer advised accordingly. District Directors also refer to the National Office any request for a determination letter that in their judgment warrants the attention of the National Office. See also the provisions of Revenue Procedure 72-6, Revenue Procedure 72-7, and Revenue Procedure 72-8, with respect to requests relating to qualification of a plan under sections 401 and 405(a) of the Code, and Revenue Procedure 72-4, Revenue Procedure 72-5, and Revenue Procedure 68-13 C.B. 1968-1, 764, with respect to applications for recognition of exempt status under sections 501 and 521 of the Code.

.02 If the request is with regard to an issue or an area with respect to which the Service will not issue a ruling or a determination letter, such request will not be forwarded to the National Office, but the district office will advise the taxpayer that the Service will not issue a ruling or a determination letter on the issue. See section 5.01 of this Revenue Procedure.

SEC. 9. REFERENCE OF MATTERS TO DISTRICT OFFICES

Requests for rulings received by the National Office that, in accordance with the provisions of section 3 of this Revenue Procedure, may not be acted upon by the National Office will be forwarded for appropriate action to the district office that has or will have audit jurisdiction of the taxpayer's return and the taxpayer advised accordingly. If the request is with respect to an issue or an area of the type discussed in section 5.01, the taxpayer will be so advised and the request may be forwarded to the appropriate district office for association with the related return or report of the taxpayer.

SEC. 10. REVIEW OF DETERMINATION LETTERS

.01 Determination letters issued with respect to the types of inquiries authorized by sections 4.01, 4.02, and 4.03 are not generally reviewed by the

National Office as they merely inform a taxpayer of a position of the Service which has been previously established either in the regulations or in a ruling, opinion, or court decision published in the Internal Revenue Bulletin. If a taxpayer believes that a determination letter of this type is in error, he may ask the District Director to reconsider the matter. He may also ask the District Director to request advice from the National Office. In such event the procedure in Revenue Procedure 72-2, page 5 this Bulletin, will be followed.

.02 The procedures for review of determination letters relating to the qualification of employers' plans under sections 401 and 405(a) of the Code are provided in Revenue Procedure 72-6.

.03 The procedures for review of determination letters relating to the exemption from Federal income tax of certain organizations under sections 501 and 521 of the Code are provided in Revenue Procedure 72-4.

#### SEC. 11. WITHDRAWAL OF REQUESTS

The taxpayer's request for a ruling or a determination letter may be withdrawn at any time prior to the signing of the letter of reply. However, in such a case, the National Office may furnish its views to the District Director whose office has or will have audit jurisdiction of the taxpayer's return. The District Director will consider the information submitted in any subsequent audit or examination of the taxpayer's return. Even though a request is withdrawn, all correspondence and exhibits will be retained in the Service and will not be returned to the taxpayer.

#### SEC. 12. ORAL ADVICE TO TAXPAYERS

.01 The Service does not issue rulings or determination letters upon oral requests. Furthermore, National Office officials and employees ordinarily will not discuss a substantive tax issue with a taxpayer or his representative prior to the receipt of a written request for a ruling, since oral opinions or advice are not binding on the Service. This should not be construed as preventing a taxpayer or his representative from inquiring whether the Service will rule on a particular question. In such cases,

however, the name of the taxpayer and his identifying number must be disclosed. The Service will also discuss questions relating to procedural matters with regard to submitting a request for a ruling, including the application of the provisions of section 6 above to the particular case.

.02 A taxpayer may, of course, seek oral technical assistance from a district office in the preparation of his return or report, pursuant to other established procedures. Such oral advice is advisory only and the Service is not bound to recognize it in the examination of the taxpayer's return.

#### SEC. 13. EFFECT OF RULINGS

.01 A taxpayer may not rely on an advance ruling issued to another taxpayer. A ruling, except to the extent incorporated in a closing agreement, may be revoked or modified at any time in the wise administration of the taxing statutes. See section 2.07 for the effect of a closing agreement. If a ruling is revoked or modified, the revocation or modification applies to all open years under the statutes, unless the Commissioner or his delegate exercises the discretionary authority under section 7805(b) of the Code to limit the retroactive effect of the revocation or modification. The manner in which the Commissioner or his delegate generally will exercise this authority is set forth in this section. With reference to rulings relating to the sale or lease of articles subject to the manufacturers excise tax and the retailers excise tax, see specifically section 13.08.

.02 As part of the determination of a taxpayer's liability, it is the responsibility of the District Director to ascertain whether any ruling previously issued to the taxpayer has been properly applied. It should be determined whether the representations upon which the ruling was based reflected an accurate statement of the material facts and whether the transaction actually was carried out substantially as proposed. If, in the course of the determination of the tax liability, it is the view of the District Director that a ruling previously issued to the taxpayer should be modified or revoked,

the findings and recommendations of that office will be forwarded to the National Office for consideration prior to further action. Such reference to the National Office will be treated as a request for technical advice and the procedures of Revenue Procedure 72-2 will be followed. Otherwise, the ruling is to be applied by the district office in its determination of the taxpayer's liability.

.03 Appropriate coordination with the National Office will be undertaken in the event that any other field official having jurisdiction of a return or other matter proposes to reach a conclusion contrary to a ruling previously issued to the taxpayer.

.04 A ruling found to be in error or not in accord with the current views of the Service may be modified or revoked. Modification or revocation may be effected by a notice to the taxpayer to whom the ruling originally was issued, or by a Revenue Ruling or other statement published in the Internal Revenue Bulletin.

.05 Except in rare or unusual circumstances, the revocation or modification of a ruling will not be applied retroactively with respect to the taxpayer to whom the ruling was originally issued or to a taxpayer whose tax liability was directly involved in such ruling if (1) there has been no misstatement or omission of material facts, (2) the facts subsequently developed are not materially different from the facts on which the ruling was based, (3) there has been no change in the applicable law, (4) the ruling was originally issued with respect to a prospective or proposed transaction, and (5) the taxpayer directly involved in the ruling acted in good faith in reliance upon the ruling and the retroactive revocation would be to his detriment. To illustrate, the tax liability of each employee covered by a ruling relating to a pension plan of an employer is directly involved in such ruling. Also, the tax liability of each shareholder is directly involved in a ruling on the reorganization of a corporation. However, the tax liability of members of an industry is not directly involved in a ruling issued to one of the

members, and the holding in a revocation or modification of a ruling to one member of an industry may be retroactively applied to other members of that industry. By the same reasoning, a tax practitioner may not obtain the nonretroactive application to one client of a modification or revocation of a ruling previously issued to another client. Where a ruling to a taxpayer is revoked with retroactive effect, the notice to such taxpayer will, except in fraud cases, set forth the grounds upon which the revocation is being made and the reasons why the revocation is being applied retroactively.

.06 A ruling issued to a taxpayer with respect to a particular transaction represents a holding of the Service on that transaction only. However, the application of that ruling to the transaction will not be affected by the subsequent issuance of regulations (either temporary or final), if the conditions specified in section 13.05 above are met. If the ruling is later found to be in error or no longer in accord with the holding of the Service, it will afford the taxpayer no protection with respect to a like transaction in the same or subsequent year, except to the extent provided in section 13.07 and 13.08.

.07 If a ruling is issued covering a continuing action or a series of actions and it is determined that the ruling was in error or no longer in accord with the holding of the Service, the Assistant Commissioner (Technical) ordinarily will limit the retroactivity of the revocation or modification to a date not earlier than that on which the original ruling is modified or revoked. To illustrate, if a taxpayer rendered service or provided a facility which is subject to the excise tax on services or facilities, and in reliance on a ruling issued to the same taxpayer did not pass the tax on to the user of the service or the facility, the Assistant Commissioner (Technical) ordinarily will restrict the retroactive application of the revocation or modification of the ruling. Likewise, if an employer incurred liability under the Federal Insurance Contributions Act, but in reliance on a ruling made to the same

employer, neither collected the employee tax nor paid the employee and employer taxes under the Act, the Assistant Commissioner (Technical) ordinarily will restrict the retroactive application of the revocation or modification of the ruling with respect to both the employer tax and the employee tax. In the latter situation, however, the restriction of retroactive application ordinarily will be conditioned on the furnishing by the employer of wage data, or of such corrections of wage data as may be required by section 31.6011(a)-1 of the Employment Tax Regulations. Consistent with these provisions, if a ruling relates to a continuing action or a series of actions, the ruling will be applied until the date of issuance of applicable regulations or the publication of a Revenue Ruling holding otherwise, or until specifically withdrawn. Publication of a notice of proposed rulemaking will not affect the application of any ruling issued under the procedures set forth herein. (As to the effective date in cases involving revocation or modification of rulings or determination letters recognizing exemption, see section 11.01 of Rev. Proc. 72-4.)

.08 A ruling holding that the sale or lease of a particular article is subject to the manufacturers excise tax or the retailers excise tax may not revoke or modify retroactively a prior ruling holding that the sale or lease of such article was not taxable, if the taxpayer to whom the ruling was issued, in reliance upon such prior ruling, parted with possession or ownership of the article without passing the tax on to his customer. Section 1108(b), Revenue Act of 1926.

.09 In the case of rulings involving completed transactions, other than those described in .07 and .08 above, taxpayers will not be afforded the protection against retroactive revocation provided in .05 above in the case of proposed transactions since they will not have entered into the transactions in reliance on the ruling.

#### SEC. 14. EFFECT OF DETERMINATION LETTERS

.01 A determination letter issued by a District Director in accordance

with this Revenue Procedure will be given the same effect upon examination of the return of the taxpayer to whom the determination letter was issued as is described in section 13, in the case of a ruling issued to a taxpayer, except that reference to the National Office is not necessary where, upon examination of the return, it is the opinion of the District Director that a conclusion contrary to that expressed in the determination letter is indicated. A District Director may not limit the modification or revocation of a determination letter but may refer the matter to the National Office for exercise by the Commissioner or his delegate of the authority to limit the modification or revocation.

.02 In this connection see also Revenue Procedure 72-4 and Revenue Procedure 72-6.

#### SEC. 15. EFFECT OF INFORMATION LETTERS

An information letter issued by the National Office or by a District Director is advisory only and the provisions of section 13 of this Revenue Procedure do not apply.

#### SEC. 16. EFFECT ON OTHER DOCUMENTS

Revenue Procedure 69-1, C.B. 1969-1, 381, and Revenue Procedure 70-5, C.B. 1970-1, 419 are superseded by this Revenue Procedure.

#### SEC. 17. EFFECTIVE DATE

This Revenue Procedure is effective January 3, 1972, the date of its publication in the Internal Revenue Bulletin.



## LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

April 19, 1973

Robert J. Brown  
Chief, Technical Services Branch  
Internal Revenue Service  
Washington, D.C. 20224

Dear Mr. Brown:

Reference: Your letter dated April 16, 1973

In our first letter I neglected to explain the precise ruling we were seeking. What we wanted specifically was to get a ruling on the following:

1. Can the person donating money to the organizing committee deduct all or some of the monies when they file their individual tax forms.
2. How and what method do we as an organizing committee of a political party use in showing the Internal Revenue Service of our intake donations and our expenditures.
3. What are the correct forms to use when filing donations and expenditures.
4. Do we have to ~~pay~~ pay a tax on donations eventhough all of the money is used to pay for items specified in our previous letter.
5. There is no paid staff as all our committee members are volunteer workers.

I hope you can supply us with this information as soon as possible, since we are now over the filing deadline.

Sincerely,

Alvaro V. Celaya  
Treasurer Organizing Committee



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

April 25, 1973

Corky Gonzales  
Crusade for Justice  
1567 Downing Street  
Denver, Colorado 80818

Estimado Corky;

It has been requested by various Chicano organizations and various individuals in our community that we seek out your organizations' help.

Since September 15, 1972, we of the Chicano community here in San Diego County have been fighting for the rescindment of a racist memorandum (see enclosed sheet) that empowers taxi cab drivers to act as immigration officers. Your organizations' help in exposing this racist memorandum to Chicano communities throughout Aztlan will help our effort here in San Diego County. We feel that this type of policy initiated by local agencies will be the end result of laws like the Rodino Bill.

Our organizing committee here in San Diego County would also like to establish communications with your organization on matters effecting both of our organizing efforts. Please accept the enclosed literature and posters, and also if you can, we would like to receive any literature and posters that your organization produces.

For any further information on the Sheriff Directive, feel free to contact us.

Venceremos,

Herman Baca  
County Organizer

HB/nm

Enclosure



LA RAZA UNIDA PARTY  
1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

April 25, 1973

Harold Keen  
Channel 8  
1405 Fifth Ave.  
San Diego, Calif. 92112

Dear Harold:

Thank you for the New York Time's news article,  
it was very, very interesting.

Thanks again,

Herman Baca  
County Organizer

HB/gv



LA RAZA UNIDA PARTY  
1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

April 27, 1973

Dear Hector:

We would like to thank you for your kind contribution for my trip to Tucson, Arizona. Last minute changes in the schedule made it unable for me to attend this trip.

I am returning your kind donation. Once again I would like to thank you.

Sinceramente,

Herman Baca  
County Organizer

HB/gv



LA RAZA UNIDA PARTY  
1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

April 27, 1973

Dear Mr. Starr:

We would like to thank you for your kind contribution for my trip to Tucson, Arizona. Last minute changes in the schedule made it unable for me to attend this trip.

I am returning your kind contribution. Once again I would like to thank you.

Sinceramente,

Herman Baca  
County Organizer

HB/gv





LA RAZA UNIDA PARTY  
1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

April 27, 1973

Dear Father Sims:

We would like to thank you for your kind contribution for my trip to Tucson, Arizona. Last minute changes in the schedule made it unable for me to attend this trip.

I am returning your kind contribution. Once again I would like to thank you.

Sinceramente,

Herman Baca  
County Organizer

HB/gv



LA RAZA UNIDA PARTY  
1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

April 27, 1973

Dear Fred:

We would like to thank you for your kind contribution for my trip to Tucson, Arizona. Last minute changes in the schedule made it unable for me to attend this trip.

I am returning your kind contribution. Once again I would like to thank you.

Sincerely,

Herman Baca  
County Organizer

LB/gv



LA RAZA UNIDA PARTY  
1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

April 27, 1973

Dear Ernesto:

We would like to thank you for your kind contribution for my trip to Tucson, Arizona. Last minute changes in the schedule made it unable for me to attend this trip.

As you requested the money will be forwarded to Raza Unida. Once again I would like to thank you.

Sinceramente,

Herman Baca  
County Organizer

HB/gv



# LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

May 14, 1973

Jose Angel Gutierrez  
Raza Unida National Chairman  
622 E. Bexar Street  
Crystal City, Texas 78839

Dear Jose,

This letter is in regards to your speaking and traveling arrangements for our Conferencia de Consejeros and Unity Rally in San Diego as we explained in our previous communications.

Since we have scheduled you to speak on Saturday morning, the 26th of May, at 8:00A.M. at the Conferencia de Consejeros, we have made air-line reservations for American Airlines on flight number 409, leaving San Antonio on the 25th at 6:00P.M. and arriving in San Diego at 8:38 P.M.

The Unity Rally will be that night and your departure from San Diego will be on P.S.A. flight 243 at 11:00 A.M. on the 27th, to Los Angeles to leave there at 12:35 P.M. to San Antonio on flight 336, arriving at 6:06 P.M. All flight reservations have been pre-paid.

Also, in regards to our earlier conversations, a \$300.00 donation will be paid to you along with a \$25.00 per diem. The focus point of the conference is to create a need for Chicano counselors throughout the United States and especially in San Diego.

If it is at all possible, can you send us the content of your speech? The conference committee is planning on writing a book on the conference findings and will need your permission to publish your speech. If not, the speech information and your permission can be handled the Friday you arrive.

Sincerely yours,

Herman Baca  
County Organizer

HB/nm



## LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

August 24, 1974

Estimado Raul:

Re: Conversation of August 12, 1974

Please forgive my absence today, but other urgent matters require my stay here in San Diego. It is still our feeling here in San Diego, that it is imperative that communications be established between us and that we come to some agreement so that we may proceed with the building of a strong and viable Partido here in California.

Hopefully this matter can be discussed with your chapter and others, so that a meeting can be set up as soon as possible.

Sinceramente,

Herman Baca  
San Diego County  
Organizer



## LA RAZA UNIDA PARTY

1837 Highland Ave.  
Nat'l City, Cal. 92050  
(714) 477-3620

August 24, 1974

Estimado Amigos:

Please forgive my absence from the meeting which is now ~~in progress~~ concerning the 16th of September celebration. So that San Diego's position can be known, let me outline our feeling concerning the 16th of September celebration!

- (1) We agree wholeheartly with the idea and concept of having these exchanges between the chicano community and Mexico continued.
- (2) We also feel that if a movie (s) is made of the chicano community that the chicano community should be given the resources and the chicano community should be responsible for directing or filming in such film.
- (3) San Diego at this time, because of the time factor, the Gallardo issue, etc., will abide by any decision arrived by the brothers from Los Angeles and San Francisco concerning the 16th of September celebration.

Please keep us inform on the activities of the celebration.

Unidos Vencemos,

Herman Baca  
Congreso Rep.