



  
HISTORY *Colorado*

May 18, 2010

Department of the Treasury  
Internal Revenue Service  
Ogden, Utah 84201-0074

Re: Request for Form 990-N  
Notice Number CP259E

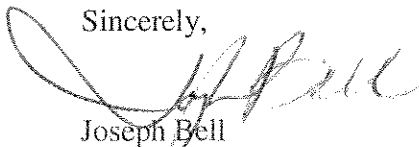
Dear Sir:

The State Historical Society of Colorado ("Society") (84-6000482, Tax ID) has received correspondence dated April 19, 2010 requesting electronic filing of Form 990-N. Under Colorado Revised Statutes § 24-80-201, the organization is defined as a state educational institution and, as a State entity, the Society is exempt from the requested filing under the Internal Revenue Code. Therefore, no return is required and no late filing penalty should be assessed.

Attached for your reference is a copy of CRS § 24-80-201. The Society is requesting that the status of the organization be changed and noted as "no return required."

If additional information is needed, please contact me at 303-866-5750 or [joseph.bell@chs.state.co.us](mailto:joseph.bell@chs.state.co.us).

Sincerely,



Joseph Bell  
Vice President of Finance, Facilities and Regional Museums  
State Historical Society of Colorado

Cc: Edward C. Nichols, President and CEO  
Susan Riehl, CFO  
Jill Cowperthwaite, Division Director



**24-80-201. Society an educational institution.**

The state historical society, an incorporated organization, is hereby declared to be one of the educational institutions of the state of Colorado.

**Source:** L. 15: p. 440, § 1. C.L. § 8225. CSA: C. 154, § 8. CRS 53: § 131-1-1. C.R.S. 1963: § 131-1-1.

**ANNOTATION**

**State historical society is not a post-secondary educational institution.** *Morrow v. Sudler*, 502 F. Supp. 1200 (D. Colo. 1980).

**Nor is it a municipality or local governmental entity.** Since the state historical society is not limited to servicing one area of Colorado, but is by legislative declaration a state educational institution, it is not a municipality or a local governmental entity. *Morrow v. Sudler*, 502 F. Supp. 1200 (D. Colo. 1980).

**State historical society is a "person" for purposes of 42 U.S.C. § 1983**, the federal civil rights provision. *Morrow v. Sudler*, 502 F. Supp. 1200 (D. Colo. 1980).

**Although judgment collectible only from nonstate funds.** The state historical society is not entitled to the dismissal of all claims brought against them on the ground that it is shielded by the eleventh amendment, but any judgment which might be awarded against the society would have to be collected from nonstate funds. *Morrow v. Sudler*, 502 F. Supp. 1200 (D. Colo. 1980).

**Employment of former curator not protected by statutory procedures.** The employment of the former curator of material culture for the state historical society was not protected by § ~~23-10-101~~ et seq. relating to the termination of employment. *Morrow v. Sudler*, 502 F. Supp. 1200 (D. Colo. 1980).