

THE IRS 501(c)(3) APPLICATION: A STEP-BY-STEP GUIDE

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Determining Eligibility and Deciding on Public Charity vs Private Foundation Classification

The client may give an unlimited amount to a qualifying charity which is an organization described in §§170(6)(1)(A), 170(c) and 2055(a) of the Internal Revenue Code of 1986, as amended (the "Code"). There is no gift or estate tax because the transfer qualifies for a charitable deduction. These not-for-profit corporations must have a charitable purpose and in New York, three directors are required. They are also called 501(c)(3) organizations and can be divided into two classes: private foundations and public charities.

Private foundations typically have a single major source of funding (usually gifts from one family or corporation) and most have as their primary activity the making of grants to other charitable organizations and to individuals, rather than the direct operation of charitable programs. The benefits of such an organization are control over investments and distributions, family involvement to ensure a legacy of family giving, immediate tax deduction for contributed assets (even though foundation does not distribute all of the assets immediately to other charities) and removal of low basis taxable assets out of estate without incurring capital gains taxes. The tax deduction is limited to 30% of adjusted gross income (AGI) for cash donations to the private foundation and 20% of AGI for appreciated securities. The Donor can carry forward any of the unused deduction for an additional 5 tax years. For valuation of the contributed asset, gifts of closely held stock held more than a year will be deductible only in the amount of the donor's basis.

All records are open to the public. Directors can receive compensation. However, there are some disadvantages to operating a private foundation. Directors must refrain from acts of self-dealing (§4941 of the Code), meet minimum distribution requirements of distributing 5% of its assets each year to other charitable causes (§4942 of the Code), abstain from "excess business holdings" (§4943 of the Code), abstain from "jeopardizing investments" (§4944 of the Code), refrain from making certain

expenditures (§4945 of the Code) and pay tax on net investment income (§4940 of the Code).

For clients interested in an entity that expands its scope from the single family focus, a public charity may be a better choice of entity. Generally, public charities are organizations that meet the following criteria which can be found in §§509(a)(1), (2), (3) or (4) of the Code:

- (i) Churches, hospitals, qualified medical research organizations affiliated with hospitals, schools, colleges and universities;
- (ii) Fundraise and receive contributions from many sources, including the general public, governmental agencies, corporations, private foundations or other public charities;
- (iii) Receive income from activities in furtherance of the organization's exempt purposes; or
- (iv) Actively function in a supporting relationship to one or more existing public charities.

The tax deduction is limited to 50% of AGI for cash donations to a public charity and 20% of AGI for appreciated securities. The Donor can carry forward any of the unused deduction for an additional 5 tax years. For valuation of the contributed asset, gifts of closely held stock held more than a year will be deductible in the amount of its fair market value which is substantially better than the valuation offered for gifts to a private foundation.

All records are open to the public. Directors can receive compensation. Additionally, §642(c) of the Code allows public charities to establish and maintain pooled income funds. At least one-third of the funding must come from a governmental unit or from direct or indirect contributions from the general public. The percentages are calculated by using total support as the denominator and public support as the numerator. The numbers used reflect a four year period. Public support can also come from gross receipts derived from an activity related to its exempt purpose. If the entity fails the one-third support test, then it can still qualify as a public charity under the facts and

circumstances 10% test. Under this test, the organization must normally receive at least 10% of the total support from governmental units, from contributions made directly or indirectly by the general public, or a combination of the two. Additionally, the entity must maintain a continuous and bona fide program for solicitation of funds from the general public, community, or membership group involved, or it can carry on activities designed to attract support from governmental units or other charitable organizations described in §509(a)(1) of the Code. This test also uses a four year period.

Before proceeding with incorporating an entity and securing tax exempt status, clients should provide certain information which will be needed throughout the various formation steps. The attorney may wish to hold several meetings to gather this information or use a memo provided to the client at an initial meeting or before the initial client meeting (see Exhibit A).

In order to create a not-for-profit organization in New York that is exempt from federal income taxation, the client must take the following steps:

1) Creating an organization under state law. Not-for-Profit organizations are governed in New York under the New York Not-For-Profit Corporation Law. The entity must be a corporation formed with a charitable purpose. To create the entity, you must:

A) File a Certificate of Incorporation with State of New York Department of State (see later discussions in these materials for sample and discussion). If there is an educational component to the planned charitable purpose, you must first secure a Consent to Filing with the Department of State from the State of New York Department of Education. For proper formation, a minimum of three directors are required. These three individuals are the initial directors and can be changed following incorporation.

B) Following incorporation, the entity must be assigned a tax identification number (EIN). If you are applying on behalf of your client, then you should have the client sign an authorization form (Form SS-4 and authorization form attached as Exhibit B and see discussion under “Obtaining a Federal EIN” in these

materials). You can apply on-line for an EIN by going to the IRS website: www.irs.gov and you can also find the Form SS-4 on this website.

C) Create By-Laws (see later discussions in these materials for sample and discussion). The By-Laws serve as a road map for how to govern the entity. They must be adopted by the initial Directors.

D) Meeting of the Board of Directors to certify that the certificate of incorporation was filed with the Department of State, to adopt the By-Laws and to elect directors. This meeting, and any other meetings, can be avoided by completing a form of unanimous consent signed by all of the directors (See Exhibit C for sample form).

E) Meeting of the Board to approve acts of initial directors, elect officers and take initial governing steps such as authorization for payment of fees and authorization to apply for tax exempt status (See Exhibit D for sample form).

F) Meeting of the Board to approve a Conflict of Interest Policy which regulates the financial interests of the Officers and Directors. This form is now required by the IRS and must be provided each year to each officer and director (see later discussions in these materials for sample and discussion as well as certain forms at Exhibit E and F).

2) Apply for Federal Income Tax Exemption. Pursuant to the IRS website, "To be tax-exempt under section 501(c)(3) of the Code, an organization must be organized and operated exclusively for exempt purposes set forth in section 501(c)(3) of the Code, and none of its earnings may inure to any private shareholder or individual. In addition, it may not be an action organization, i.e., it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates."

A) Complete Form 1023 and attach related exhibits. The form and instructions can be found on the IRS website: www.irs.gov (see later discussions in these materials at "Completing Form 1023" for discussion as well as Exhibit G). Among the Exhibits will be the Federal Power of Attorney Form - Form 2848

(see Exhibit H). Without this form, the attorney will not be able to communicate with the IRS during the tax exempt application process.

B) Process can take many months. See discussion at “IRS Processing Procedures” later in these materials.

C) Attorney and/or client may wish to read IRS Publications 4220 Applying for 501(c)(3) Tax-Exempt Status and 557 Tax-Exempt Status for Your Organization for additional information before beginning process.

3) Register with the New York State Attorney General Charities Bureau by completing the Form CHAR410 Registration Statement for Charitable Organizations and attach related exhibits. The form and instructions can be found on the Office of the New York State Attorney General website: www.oag.state.ny.us. Among the Exhibits will be the New York Power of Attorney Form - Form POA-1. Without this form, the attorney will not be able to communicate with the Attorney General's office during the tax exempt application process. The Attorney General's office will post copies of all formation documents on its website for public viewing. I note that this New York example is provided for purposes of illustration of one state's procedure. Each state will have its own requirements.

Drafting Organizational Documents

Clients often wish to create their own charitable entities. The first step in this process is to draft the **Articles of Incorporation** (also called Certificate of Incorporation and used interchangeably in these materials) which must be filed with the state where the entity will be located. This Articles of Incorporation is the corporation's organizing document and is governed by both state law and federal law. The drafter must be mindful that the document meets both criteria and should be aware that state law requirements differ. Each state's law must be consulted before drafting.

The application for securing tax exempt status for one's organization is the Form 1023 Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code and must be filed within 27 months from the end of the month in which it

was organized. In addition to the Form itself, the Application requires many exhibits. Among them is the entity's Articles of Organization as the Form requires that the client submit proof that the Articles of Incorporation were filed with the state by including a copy of the certification of filing showing the date they were filed and approved by the state authority. Part II of the Form 1023 at page 2, Question 1, asks: "Are you a corporation? If "Yes," attach a copy of your articles of incorporation showing certification of filing with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification." IRS Publication 557, Tax-Exempt Status for Your Organization, provides that "a stamped "Filed" copy dated by the Secretary of State is *prima facie* evidence that it was filed and approved by a state official. A copy of the Articles of Incorporation can also be submitted with a written declaration signed by an authorized individual indicating the copy is complete and was filed and approved by the state, including the date filed.

Pursuant to the Instructions for Form 1023 at page 7, the IRS requires that the Articles of Incorporation include the following items:

- 1) Name of entity
- 2) Statement of exempt purpose
- 3) Dissolution clause
- 4) Date the document was adopted
- 5) 2 signatures (for unincorporated association)

Part III of the Form 1023 Required Provisions in Your Organizing Document at page 2, Question 1, requires that the client confirm that the Articles of Organization state the entity's "exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes." Therefore, the preparer of the Form must also describe specifically where the Purpose clause can be found in the Articles by page, article and paragraph. In order to meet this requirement, the draftsman must be careful when creating the Articles of Incorporation to (a) limit the corporation's purposes to those described in section 501(c)(3) of the IRC; (b) not expressly permit activities that do not further the entity's

exempt purpose(s), i.e., unrelated activities; and, (c) permanently dedicate its assets to exempt purposes.

Part III of the Form 1023 Required Provisions in Your Organizing Document at page 2, Question 2, provides that the client confirm that the Articles of Organization state that “upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes.” Therefore, the drafter must also describe specifically where the Dissolution clause can be found in the Articles by page, article and paragraph. Alternatively, if the entity is incorporated in Arkansas, California, Louisiana, Massachusetts, Minnesota, Missouri, Ohio or Oklahoma, the drafter can provide that the entity relies on state law for its dissolution provision and the drafter must provide which state governs this provision. Revenue Procedure 82-2, 1982-1 C.B. 367, identifies the states and circumstances in which the IRS will not require an express provision for the distribution of assets upon dissolution in the articles of organization.

If the Articles of Incorporation do not contain 2 signatures “you may submit a written declaration that states your copy is a complete and accurate copy of the signed and dated original. Your declaration should clearly indicate the original date of adoption.” Instructions for Form 1023 at page 7.

Code Section 501(c)(3) governs the federal not for profit law and provides that the following organizations shall be exempt from taxation:

Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

Therefore, in order to secure tax exempt status, an organization must have one or more of those exempt purposes stated in its Articles of Organization. The IRS provides sample language in the instructions for the Form 1023 as follows: “The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.”

IRS Publication 4220, Applying for 501(c)(3) Tax-Exempt Status at pages 4 through 6, provides that the most common types of 501(c)(3) organizations are charitable, educational, and religious.

a) Charitable organizations conduct activities that promote:

- relief of the poor, the distressed, or the underprivileged,
- advancement of religion,
- advancement of education or science,
- erection or maintenance of public buildings monuments, or works,
- lessening the burdens of government,
- lessening neighborhood tensions,
- eliminating prejudice and discrimination,
- defending human and civil rights secured by law,
- combating community deterioration and juvenile delinquency

b) Educational organizations include:

- schools such as a primary or secondary school, a college, or a professional or trade school,
- organizations that conduct public discussion groups, forums, panels, lectures, or similar programs,
- organizations that present a course of instruction by means of correspondence or through the use of television or radio,
- museums, zoos, planetariums, symphony orchestras, or similar organizations,
- nonprofit day-care centers,
- youth sports organizations

c) Religious organizations include churches, synagogues, temples, mosques, and similar types of organizations.

Although the Code does not require that religious organizations file a Form 1023, many do in order to have the tax determination letter which offers reassurance to donors that the entity is tax exempt under section 501(c)(3) of the Code. Certain religious organizations do need to file a Form 1023 and they are: mission organizations, speakers' organizations, nondenominational ministries, ecumenical organizations, and faith-based social agencies. In essence if the entity meets the following criteria, it will count as a religious organization:

- 1) That the particular religious beliefs of the organization are truly and sincerely held.
- 2) That the practices and rituals associated with the organization's religious belief or creed are not illegal or contrary to clearly defined public policy. An additional resource for religious organizations is IRS Publication 1828, Tax Guide for Churches and Religious Organizations.

By merely stating one of the above purposes in the Articles of Incorporation is sufficient to limit the purpose of the entity to a tax exempt purpose. For example by stating the purpose of the organization is "relief of the poor" would properly limit its tax exempt purpose. Additionally, the Articles can limit its tax exempt status purpose by stating for example, "relief of the elderly within the meaning of section 501(c)(3)." Instructions for Form 1023 at page 7. Additionally, providing that in the event of dissolution the assets are given to a 501(c)(3) organization, the Articles of Incorporation provide that the assets are permanently dedicated to its exempt purposes.

IRS Publication 557 at page 24 provides that the articles of organization must limit the organization's purposes to one or more of the ones stated in 501(c)(3) of the Code, and described more fully in this section, and must not state that the entity can carry on activities that do not further one or more of those purposes. This criteria is called the organizational test. State law governs how the Articles of Incorporation is interpreted in determining whether this organizational test is met.

At page 25, Publication 557 provides eight examples of what satisfies the criteria to have a tax exempt purpose in the entity's Articles of Incorporation. The examples are:

Example 1. Articles of organization state that an organization is formed exclusively for literary and scientific purposes within the meaning of section 501(c)(3). These articles appropriately limit the organization's purposes. The organization meets the organizational test.

Example 2. An organization, by the terms of its articles, is formed to engage in research without any further description or limitation. The organization will not be properly limited as to its purposes since all research is not scientific. The organization does not meet the organizational test.

Example 3. An organization's articles state that its purpose is to receive contributions and pay them over to organizations that are described in section 501(c)(3) and exempt from taxation under section 501(a). The organization meets the organizational test.

Example 4. If a stated purpose in the articles is the conduct of a school of adult education and its manner of operation is described in detail, such a purpose will be satisfactorily limited.

Example 5. If the articles state the organization is formed for charitable purposes, without any further description, such language ordinarily will be sufficient since the term charitable has a generally accepted legal meaning. On the other hand, if the purposes are stated to be charitable, philanthropic, and benevolent, the organizational requirement will not be met since the terms philanthropic and benevolent have no generally accepted legal meaning and, therefore, the stated purposes may, under the laws of the state, permit activities that are broader than those intended by the exemption law.

Example 6. If the articles state an organization is formed to promote American ideals, or to foster the best interests of the people, or to further the common welfare and well-being of the community, without any limitation or provision restricting such purposes to accomplishment only in a charitable manner, the purposes will not be sufficiently limited. Such purposes are vague and may be accomplished other than in an exempt manner.

Example 7. A stated purpose to operate a hospital does not meet the organizational test since it is not necessarily charitable. A hospital may or may not be exempt depending on the manner in which it is operated.

Example 8. An organization that is expressly empowered by its articles to carry on social activities will not be sufficiently limited as to its power, even if its articles state that it is organized and will be operated exclusively for charitable purposes.

Each state has provisions to check whether a name is available for use by the entity which typically can be found on each state's respective Secretary of State website. Names must be distinguishable from existing names on file for other corporations.

In New York, the proper process for checking whether a name is available for a corporation, is to make a name availability inquiry. An online search for names in use by existing entities can be made at: http://www.dos.ny.gov/corps/bus_entity_search.html which is the Corporation and Business Entity Database. Additionally, a written inquiry stating a request for a determination of the availability of a name and list the name or names to be searched can be made by submitting a written request to the Department of State, Division of Corporations, One Commerce Plaza, 99 Washington Avenue, Albany, NY 12231. The response can be attached to the Certificate of Incorporation being filed with the state. If the name is available, the name is still not approved until the Certificate is filed and accepted by the state. In Connecticut, you can check name availability by searching online at: <http://www.concord-sots.ct.gov/CONCORD/online?sn=PublicInquiry&eid=9740>

N.Y. NPC. LAW § 303 allows for the reservation of the name for 60 days. The certificate of reservation shall include the name of the applicant, the name reserved and the date of the reservation and shall be signed by the applicant, his attorney or agent. The certificate of reservation must accompany the certificate of incorporation when it is filed. In Connecticut, the name can be reserved by filing an Application for Reservation of Name Form CNR-1-1.0: <http://www.sots.ct.gov/sots/lib/sots/commercialrecording/allforms/all-namerreservation.pdf>

As stated previously, each state has its own requirements and its statutes and forms should be reviewed before drafting. In general, the Articles of Incorporation contain the following information:

1. Name of corporation. In general, the name of the corporation must contain one of the following designations: "corporation", "incorporated", or "company", or the abbreviation "corp.", "inc." or "co." The name must also be distinguishable from other business names on the records of the Secretary of the State. Additionally, the statute contains a list of words not allowed to be used as they mislead the public. See N.Y. NPC. LAW § 301.

2. Statement of purpose.
3. Location of office.
4. Contact information for initial directors.
5. Appointment of registered agent.
6. Other information such as any information which the corporation is permitted but not required to provide and can include IRS language. This space is where the corporation can provide the prohibitions found in 501(c)(3) of the Code which are as follows:

- a) must absolutely refrain from participating in the political campaigns of candidates for local, state, or federal office;
- b) must restrict its lobbying activities to an insubstantial part of its total activities;
- c) must ensure that its earnings do not inure to the benefit of any private shareholder or individual;
- d) must not operate for the benefit of private interests such as those of its founder, the founder's family, its shareholders or persons controlled by such interests;
- e) must not operate for the primary purpose of conducting a trade or business that is not related to its exempt purpose, such as a school's operation of a factory; and,
- f) must not have purposes or activities that are illegal or violate fundamental public policy.

7. Name and contact information for incorporator.

8. Executed by incorporator.

As stated previously, private foundations are subject to additional requirements and the Articles of Incorporation should indicate that the Directors 1) must refrain from acts of self-dealing (§4941 of the Code), 2) meet minimum distribution requirements of distributing 5% of its assets each year to other charitable causes (§4942 of the Code), 3) abstain from "excess business holdings" (§4943 of the Code), 4) abstain from

"jeopardizing investments" (§4944 of the Code), 5) refrain from making certain expenditures (§4945 of the Code) and 6) pay tax on net investment income (§4940 of the Code). Good practice is to include these limitations if there is any risk that entity could fail the public charity test and be construed as a private foundation. See N.Y. NPC. LAW § 406.

The requirements for the New York form of the Certificate of Incorporation are found at N.Y. NPC. LAW § 402. Examples of acceptable forms are as follows:

Federal Example found at page 71 of Publication 557 as follows:

<http://www.irs.gov/pub/irs-pdf/p557.pdf>

Articles of Incorporation of the undersigned, a majority of whom are citizens of the United States, desiring to form a Non-Profit Corporation under the Non-Profit Corporation Law of _____, do hereby certify:

First: The name of the Corporation shall be _____.

Second: The place in this state where the principal office of the Corporation is to be located is the City of _____, County of _____.

Third: Said corporation is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Fourth: The names and addresses of the persons who are the initial trustees of the corporation are as follows:

Name	Address
_____	_____
_____	_____
_____	_____
_____	_____

Fifth: No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Third hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code. **If reference to federal law in articles of incorporation imposes a limitation that is invalid in your state, you may wish to substitute the following for the last sentence of the preceding paragraph: “Notwithstanding any other provision of these articles, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation.”**

Sixth: Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

Seventh: If creating a private foundation, then add this Article. The corporation will distribute its income for each tax year at a time and in a manner as not to become subject to the tax on undistributed income imposed by section 4942 of the Internal Revenue Code, or the corresponding section of any future federal tax code. The corporation will not engage in any act of self-dealing as defined in section 4941(d) of the Internal Revenue Code, or the corresponding section of any future federal tax code. The corporation will not retain any excess business holdings as defined in section 4943(c) of the Internal Revenue Code, or the corresponding section of any future federal tax code. The corporation will not make any investments in a manner as to subject it to tax under section 4944 of the Internal Revenue Code, or the corresponding section of any future federal tax code. The corporation will not make any taxable expenditures as defined in section 4945(d) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

In witness whereof, we have hereunto subscribed our names this ____ day of _____, 20____.

The **New York** Form DOS1511-f-1 can be found at and is as follows:
<http://www.dos.ny.gov/forms/corporations/1511-f-1.pdf>

New York State Department of State Division of Corporations, State Records and
Uniform Commercial Code One Commerce Plaza, 99 Washington Ave. Albany, NY
12231 www.dos.ny.gov

CERTIFICATE OF INCORPORATION OF

(Corporation Name)

Under Section 402 of the Not-for-Profit Corporation Law

FIRST: The name of the corporation is: _____

SECOND: The corporation is a corporation as defined in subparagraph (5) of paragraph (a) of Section 102 of the Not-for-Profit Corporation Law.

THIRD: *(Select one)*

___ The purpose for which the corporation is formed is any purpose for which corporations may be organized under the Not-for-Profit Corporation Law as a charitable corporation.

___ The purpose for which the corporation is formed is any purpose for which corporations may be organized under the Not-for-Profit Corporation Law as a non-charitable corporation.

___ The purpose or purposes for which the corporation is formed are as follows:

FOURTH: *(Check the appropriate statement)*

___ The corporation is not formed to engage in any activity or for any purpose requiring consent or approval of any state official, department, board, agency or other body. No consent or approval is required.

____ The corporation is formed to engage in an activity or for a purpose requiring consent or approval of a state official, department, board, agency or other body. Such consent or approval is attached.

FIFTH: The corporation is a: ____ charitable corporation ____ non-charitable corporation under Section 201 of the Not-for-Profit Corporation Law.

SIXTH: The office of the corporation is to be located in the County of _____, State of New York.

SEVENTH: The names and addresses of the three initial directors of the corporation are: *(A minimum of three are required)*

Name: _____

Address: _____

Name: _____

Address: _____

Name: _____

Address: _____

EIGHTH: The Secretary of State is designated as agent of the corporation upon whom process against it may be served. The address to which the Secretary of State shall mail a copy of any process accepted on behalf of the corporation is:

NINTH: *(Optional - Corporations seeking tax exempt status may include language required by the Internal Revenue Service in this paragraph.)*

The following language relates to the corporation's tax exempt status and is not a statement of purposes and powers. Consequently, this language does not expand or alter the corporation's purposes or powers set forth in paragraph THIRD.

The following provisions are hereby included in the certificate of incorporation of every domestic corporation, heretofore or hereafter formed, to which this chapter

applies in whole or in part, and which is a "private foundation" as defined in section 509 of the United States Internal Revenue Code of 1954 ("code"): (1) The corporation shall distribute such amounts for each taxable year at such time and in such manner as not to subject the corporation to tax on undistributed income under section 4942 of the code. (2) The corporation shall not engage in any act or self-dealing which is subject to tax under section 4941 of the code. (3) The corporation shall not retain any excess business holdings which are subject to tax under section 4943 of the code. (4) The corporation shall not make any investments in such manner as to subject the corporation to tax under section 4944 of the code. (5) The corporation shall not make any taxable expenditures which are subject to tax under section 4945 of the code.

Incorporator Name: _____
(Type or Print)

Address: _____

Signature X _____

Bylaws are the tool for governance of a not for profit. The document contains provisions to conduct of the affairs of the corporation and provide guidance to the directors and officers on how to act. Additionally, third parties can look top the Bylaws for verification that action is allowed and properly taken.

There is no Federal mandated language for Bylaws. State laws govern the provisions and it is important before drafting to review the specific's state law which will be governing the entity. Regardless of whether a state requires Bylaws or not, Bylaws are important to have since they provide the roadmap for a not for profit organization's operation.

Whether to have members or not to have members is a decision to be made initially when formed. Later as the entity evolves, the structure can be changed to either add or delete members. Most states do not require not for profits to have members.

When forming, one should review local law as to whether the state requires it. As the Hurwit & Associates Nonprofit Resource Library Nonprofit Governance, Boards & Bylaws: Bylaws & Members describes:

The term “member” is used in two ways. First, it describes what may be referred to as corporate members: those individuals who have some legal rights in the organization, usually the right to elect or approve a slate to the board of directors, and approve of major corporate changes. The other type of member is simply one who in return for a membership fee or other donation receives a benefit of some kind, usually a newsletter, use of the organization's facility, or preferred seating or admission. This type of member has no legal rights or legal standing in the organization.

The decision whether or not to be a membership organization focuses on whether the governance will be efficiently managed by its Board or whether the governance will be open to members. Essentially, the issue is whether the corporation will have members, or whether all powers will be vested in a board of directors. This decision can be based on the historical nature of the not for profit, strategic reasons or the type of not for profit. For instance, a 501(c)(5) “labor organization is a membership organization of employees or representatives of employees.” See IRS Exempt Organization Determinations Manual § 7.25.52.1. In general public charities are often not membership organizations and decision making is made by their Boards.

If the entity chooses the membership structure, then the members may have decision making authority such as electing directors, dissolution of the nonprofit, sale of major assets and amending the organization’s bylaws and articles of incorporation. Even in cases where there is a membership structure, operational decisions are still taken by the directors and officers. Yet they are accountable to the members when taking these actions.

Bylaws typically contain specific provisions detailing:

Purpose of the organization

Number of, election, succession and terms (limits, staggered, etc.) of Directors

Management, duties and action of the Board and must they be physically present to act

Board meetings – notice, conduct, procedure and location

Types, election, succession and terms (limits, staggered, etc.) of Officers

Duties, powers and responsibilities of each officer

Committees including whether the chairperson (or president) has the power to appoint committees, and to provide for rules, powers, and procedures of such committees

Liability and indemnification of Officers and Directors

Location of office

Removal and disqualification of Directors and Officers

Compensation of Directors and Officers

Quorum for the transaction of business

Minutes, book keeping, reviewing corporate records and dispersing funds

Amendment procedure

Dissolution procedure

Bylaws of nonprofit corporations with voting members will contain additional provisions detailing:

Classes and qualifications of membership

Rights of membership

Removal of members

Actions of the members

Membership meetings – notice and conduct

Quorum for the transaction of business

The rationale for the majority of these provisions is self-evident. Without these items detailed in the Bylaws, the entity would not be able to effectively function. Central to its governance is the quorum requirement which ensures “that actions are taken by a representative number of duly authorized participants rather than by an elite few.” Grobman, Gary, The Nonprofit Handbook, Sixth Edition, at Bylaws--Chapter 3. By setting a manageable requirement instead of requiring for example, 100% attendance of all members or all directors, the entity can avoid scenarios where action cannot take place because of lack of a quorum. Having flexible requirements that participants can be present via phone or video, also ensures maximum outcomes that a quorum will be readily achieved.

Some bylaws allow for the entity to have members. N.Y. NPC. LAW Article 6 governs membership issues in New York, as do some provisions in Article 5.

Connecticut Nonstock Corporations Chapter 602, Sec. 33-1055, et. seq., governs membership issues in Connecticut. The following are issues surrounding drafting the bylaws with regard to membership issues:

1) Types of membership classes – active, inactive and honorary. The bylaws should indicate how one becomes a member of each class, how many members can be in each class and what rights each class has.

2) Eligibility of membership – process for applying for membership and any restrictions on who can be a member.

3) Dues structure – how much is charged and how is that amount set, when are dues paid, procedure for paying dues, what happens if a member does not pay dues and can such delinquent member attend meetings and events while in arrears, is there an initiation fee. Capital contribution can be required of its members.

4) Membership requirements – criteria for staying a member such as attendance requirements, educational criteria and serving on committees. How often will the members meet and for what purposes. Membership certificates can be issued.

5) Disciplinary procedures – sometimes separate documents govern this section. Unless otherwise provide, the members of a corporation shall not be personally liable for the debts, liabilities or obligations of the corporation. A member shall be liable to the corporation only to the extent of any unpaid portion of the initiation fees, membership dues or assessments which the corporation may have lawfully imposed upon such member or for any other indebtedness owed by such member to the corporation. Procedures for fining its members.

6) Resignation – how to withdrawal and be reinstated as a member. In general, unless provided otherwise, membership is terminated by death, resignation, expulsion, expiration of a term of membership or dissolution and liquidation of the entity.

7) Duties of members – right to elect directors, officers or conduct any other business. How many members make a quorum in order to act. Can members act by proxy. Right to examine books and records of account and minutes of the proceedings of its members, board and executive committee, if any, and list or record containing the

names and addresses of all members, the class or classes of membership or capital certificates and the number of capital certificates held by each and the dates when they respectively became the holders of record thereof.

Examples of acceptable forms are as follows:

Sample Connecticut Form:

BY-LAWS

of

_____, INC.

ARTICLE I - PURPOSES

The purposes for which the Corporation has been organized are as follows:

No part of the net earnings of the Corporation shall inure to the benefit of any director, trustee or officer of the Corporation, or any private individual (except that reasonable compensation may be paid for services rendered to or for the Corporation affecting one or more of its purposes), and no director, trustee or officer of the Corporation, or any private individual shall be entitled to share in the distribution of any of the corporate assets on dissolution of the Corporation. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting, to influence legislation, and the Corporation shall not participate in or intervene in, including the publication or distribution of statements, any political campaign on behalf of any candidate for public office.

The Corporation shall distribute its income for each taxable year at such time and in such manner so as not to become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code of 1986 or corresponding provisions of any subsequent federal tax laws.

The Corporation shall not engage in any act of self-dealing as defined in Section 4941 of the Internal Revenue Code of 1986 or corresponding provisions of any subsequent federal tax laws.

The Corporation shall not retain any excess business holdings as defined in Section 4943 of the Internal Revenue Code of 1986 or corresponding provisions of any subsequent federal tax laws.

The Corporation shall not make any investments in such manner as to subject it to tax under Section 4944 of the Internal Revenue Code of 1986 or corresponding provisions of any subsequent federal tax laws.

The Corporation shall not make any taxable expenditures as defined in Section 4945 of the Internal Revenue Code of 1986 or corresponding provisions of any subsequent federal tax laws.

Notwithstanding any other provisions of this Certificate of Incorporation, the Corporation shall not conduct or carry on any activities not permitted to be conducted or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code of 1986 and Treasury Regulations promulgated thereunder as they now exist or as they may hereafter be amended, or by an organization, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Upon the dissolution or other termination of the Corporation or the winding up of its affairs, the assets of the Corporation shall be distributed exclusively to United States governments and governmental agencies operating for public benefit and/or to charitable organizations which then qualify under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1986 and Treasury Regulations then promulgated thereunder as they now exist or as they may hereafter be amended.

To do any other act or thing incidental to or connected with the foregoing purposes or in advancement thereof, but not for the pecuniary profit or financial gain of its directors, trustees or officers.

ARTICLE II - MEMBERSHIP

Section 1. MEMBERSHIP.

The Corporation shall have no members.

ARTICLE III - BOARD OF DIRECTORS

Section 1. POWERS AND NUMBER.

The Board of Directors shall have general power to control and manage the affairs and property of the Corporation in accordance with the purposes set forth in the Certificate of Incorporation and these By-Laws. The number of directors constituting the entire Board shall not be less than three (3), and subject to such minimum may be

increased or decreased from time to time by amendment of the By-Laws in a manner not prohibited by law. Until so changed the number of directors shall be six (6).

Section 2. ELECTION AND TERM OF OFFICE.

The initial directors shall be persons named in the Certificate of Incorporation. The directors shall be elected for a term of one (1) year at the annual meeting of the Board of Directors by a majority of the directors then in office, and each shall continue in office until his or her successor shall have been elected and qualified, or until his or her death, resignation or removal.

Section 3. REMOVAL.

Any director may be removed, with or without cause, by a vote of a majority of the directors then in office. A director may only be removed at a meeting called for the purpose of removing such director, and the notice for such meeting must state that the purpose, or one of the purposes, of the meeting is the removal of the director.

Section 4. RESIGNATION.

Any director may resign from office at any time by delivering a resignation in writing to the Board of Directors or the Secretary of the Corporation. Unless otherwise specified by the notice, the resignation shall take effect upon receipt thereof by the Board of Directors or the Secretary, and acceptance of the resignation shall not be necessary to make it effective.

Section 5. VACANCIES AND NEWLY CREATED DIRECTORSHIPS.

Any newly created directorships and any vacancies on the Board of Directors arising at any time and from any cause may be filled at any meeting of the Board of Directors by a majority of the directors then in office, and the directors so elected shall serve until the next annual meeting and until their successors are elected and qualified. A vacancy to occur at a later specific date, by reason of a resignation effective at such later date, may be filled prior to the vacancy, but the new director may not take office until the vacancy occurs.

Section 6. PLACE AND TIME OF MEETINGS.

The annual meeting of the Board of Directors shall be held on the first Monday of August of each year at the location chosen by a vote of the majority of the Board of Directors. The time for holding regular meetings shall be fixed by the Board of Directors. A special meeting may be called at any time by the President or other officer or by written demand of any one (1) director at any time and place specified by him or her.

Section 7. NOTICE OF MEETINGS AND ADJOURNMENTS.

Notice of the time and place of each regular, special or annual meeting of the Board of Directors shall be sent to each director at his or her residence or usual place of business (or at such other address as he or she may have designated in a written request filed with the Secretary) by registered or certified mail, overnight delivery, e-mail or facsimile, at least seven (7) days before the day on which the meeting is to be held; provided, however, that notice of special meetings to discuss matters requiring prompt action may be given by personal delivery, registered or certified mail, overnight delivery, telephone, e-mail or facsimile, no less than twenty-four (24) hours before the time at which such meeting is to be held. Notice of a regular, special or annual meeting need not include a description of the purpose(s) of the meeting, except that a By-Law may only be brought up for adoption, amendment or repeal if such purpose is so stated in the written notice, and as otherwise provided in these By-Laws.

Notice of a meeting need not be given to any director who submits a signed waiver of notice before or after a meeting, such notice to be filed with the minutes of the Corporation. A director's attendance at a meeting waives any required notice to him, unless the director objects to the meeting at the beginning thereof, or promptly upon his arrival, and does not vote or assent to any action taken at the meeting. A majority of the directors present, whether or not a quorum is present, may adjourn any meeting to another time and place. Notice of the adjournment shall be given to all directors who were not present at the time of the adjournment and, unless such time and place are announced at the meeting, to the other directors.

Section 8. QUORUM.

At all meetings of the Board of Directors, a majority of the directors then in office shall constitute a quorum for the transaction of business.

Section 9. ACTION BY THE BOARD.

At any meeting of the Board of Directors at which a quorum is present, a vote of a majority of the directors present at the time of the vote shall be the act of the Board. In the case of a tie vote, the officer presiding over the meeting shall cast the deciding vote. Participation of one (1) or more directors by any means of communication by which all

persons participating in the meeting may hear each other at the same time shall constitute presence in person at a meeting.

A director who is present at a meeting of the Board of Directors when an action is taken is deemed to have assented to the action unless: (1) he objects to the meeting at the beginning thereof, or promptly upon his arrival; (2) his dissent or abstention from the action is entered into the minutes of the meeting; or (3) he delivers written notice of his dissent or abstention to the presiding officer of the meeting before its adjournment, or to the Corporation immediately after the adjournment of the meeting.

Any action required or permitted to be taken by the Board of Directors or by any committee thereof may be taken without a meeting if all members of the Board or the committee consent in writing to the adoption of a resolution authorizing the action. The resolution and the written consents shall be filed with the minutes of the Board or committee.

Section 10. COMMITTEES OF THE BOARD.

The Board of Directors, by resolution adopted by a majority of the entire Board, may establish one or more committees. Each committee so appointed shall consist of one (1) or more directors and, to the extent provided in the resolution establishing it, shall have all the authority of the Board except as to the following matters:

- a. the filling of vacancies of the Board or any committee;
- b. the amendment or repeal of the By-Laws or the adoption of new By-Laws;
- c. the amendment or repeal of any resolution of the Board which by its terms shall not be so amendable or repealable;
- d. the approval of a plan of merger;
- e. the approval of the sale or disposition of all, or substantially all, of the property of the Corporation, other than in the regular course of business;
- f. the fixing of compensation of the directors for serving on the Board or any committee.

Each Committee of the Board of Directors shall serve at the pleasure of the Board.

ARTICLE IV - OFFICERS, EMPLOYEES AND AGENTS

Section 1. OFFICERS.

The officers of the Corporation shall be a President, a Secretary, a Treasurer, and such other officers, including one (1) or more Vice-Presidents, as the Board of Directors may from time to time elect. The same individual may simultaneously hold multiple offices, except for the offices of President and Secretary.

Section 2. ELECTION, TERM OF OFFICE AND REMOVAL.

The officers of the Corporation shall be elected for a one (1) year term at the annual meeting of the Board of Directors immediately following the election of directors, and each shall continue in office until his or her successor shall have been elected and qualified, or until his or her death, resignation or removal. Any officer of the Corporation may be removed, with or without cause, by a vote of a majority of the entire Board.

Section 3. OTHER AGENTS AND EMPLOYEES.

The Board of Directors may from time to time appoint such agents and employees as it shall deem necessary, each of whom shall hold office during the pleasure of the Board of Directors, and shall have such authority, perform such duties and receive such reasonable compensation, if any, as the Board of Directors may from time to time determine.

Section 4. VACANCIES.

Any vacancy in any office may be filled by the Board of Directors. Any officer so elected shall hold office until the next annual meeting of the Board of Directors and the election and qualification of his or her successor.

Section 5. PRESIDENT: POWERS AND DUTIES.

The President shall preside at all meetings of the Board of Directors and shall generally supervise the affairs of the Corporation. He or she shall keep the Board of Directors fully informed. He or she shall have the power to sign alone, unless the Board of Directors shall specifically require an additional signature, in the name of the Corporation all contracts or other instruments authorized either generally or specifically by the Board of Directors. The President shall also have such other powers and perform such other duties as the Board of Directors may from time to time prescribe.

Section 6. VICE-PRESIDENT: POWERS AND DUTIES.

In the absence of the President or in the event of his death, inability or refusal to act, the Vice President (or in the event there be more than one Vice President, the Vice President in the order designated at the time of their election, or in the absence of any designation, then in the order of their election) shall have all the powers of and be subject to all the restrictions upon the President. The Corporation may elect any number of Vice Presidents. Any Vice President shall perform such other duties as from time to time may be assigned to him by the President or by the Board of Directors.

Section 7. SECRETARY: POWERS AND DUTIES.

The Secretary shall:

- a. keep the minutes of all meetings of the Board in books to be kept for that purpose;
- b. serve or cause to be served all notices of the Corporation;
- c. have custody of the seal of the Corporation and shall affix and attest the same to documents when duly authorized by the Board; and
- d. perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to him or her by the Board.

Section 8. TREASURER: POWERS AND DUTIES.

The Treasurer shall keep, or cause to be kept, complete and accurate accounts of receipts and disbursements of the Corporation, and shall deposit all moneys and other valuable effects of the corporation in the name and to the credit of the Corporation in such banks or depositories as the Treasurer and/or President may designate. Whenever required by the Board of Directors, he or she shall render a statement of the accounts. He or she shall, at all reasonable times, exhibit the books and accounts to any officer or director of the Corporation, and shall perform all duties incident to the office of Treasurer and such other duties as shall from time to time be assigned to him or her by the Board of Directors.

Section 9. SURETIES AND BONDS.

Any agent of the Corporation shall, if required by the Board of Directors, give such security for the faithful performance of his or her duties as the Board of Directors may require.

ARTICLE V - CONTRACTS, CHECKS, BANK ACCOUNTS AND INVESTMENTS

Section 1. CHECKS, NOTES AND CONTRACTS.

The Board of Directors is authorized to select the banks or depositories it deems proper for the funds of the Corporation. The President and the Treasurer shall be authorized from time to time on the Corporation's behalf to sign checks, drafts or other orders for the payment of money, acceptances, notes or other evidences of indebtedness. The Board of Directors shall determine who shall enter into contracts or execute and deliver other documents and instruments, other than as permitted hereunder.

Section 2. INVESTMENTS.

The funds of the Corporation may be retained in whole or in part in cash or be invested and reinvested from time to time in such property, real, personal or otherwise, including stocks, bonds or other securities, as the Board of Directors may deem desirable.

ARTICLE VI - OFFICE AND BOOKS

Section 1. OFFICE.

The initial registered office of the Corporation shall be in the County of Cheshire, State of Connecticut. The Corporation may have additional offices at such other places within or without of the State of Connecticut as the Board of Directors may from time to time determine.

Section 2. BOOKS.

There shall be kept at the office of the Corporation correct books of account of the activities and transactions of the corporation. The Secretary shall keep the minute book, which shall contain a copy of the Certificate of Incorporation, a copy of these By-Laws, and all minutes of meetings of the Board of Directors. The Secretary may designate an attorney for the Corporation to keep the minute book in his place.

ARTICLE VII - FISCAL YEAR

The fiscal year of the Corporation shall be determined by the calendar year.

ARTICLE VIII - AMENDMENTS

These By-Laws may be amended at any meeting of the Board of Directors by a vote of the majority of the entire Board of Directors, except that any amendment which increases the quorum requirement or the proportion of votes necessary for the transaction of business or of any specified item of business must be authorized by a vote of two-thirds (2/3) of the entire Board of Directors.

ARTICLE IX - ADOPTION OF BY-LAWS

Adopted by the Board of Directors by resolution and unanimous vote on April 8, 2015 and may be executed in any number of counterparts, any of which may be executed and transmitted by facsimile or other electronic method, and each of which shall be

deemed an original, but all of which together shall constitute one and the same instrument.

DIRECTORS:

Sample New York Form:

BY-LAWS

of

_____, **Inc.**

A New York Not-for-Profit Corporation

Amended and Restated as of December 16, 2014

1. MEMBERS

- (a) Non-Membership Corporation. The Corporation shall have no members.
- (b) Honorary Titles. The Board of Directors may at its discretion create classes of “members,” such as contributing members or honorary members, and may charge any or no form of fees or dues in connection therewith, but persons so designated shall not have any rights afforded to members pursuant to the New York Not-for-Profit Corporation Law (the “NPCL”).

2. DIRECTORS

- (a) Powers. The Board of Directors shall have all powers and duties for the conduct of the activities of the Corporation, including the power to hire a Chief Executive Officer, except as otherwise provided by these By-laws or a resolution duly adopted by the Board of Directors.

- (b) Qualifications. Each Director shall be an individual, at least eighteen years of age, who (i) is or shall commit to become a regular contributor to the _____, and (ii) shall make a gift to the annual Board Fund consistent with the guidelines set by the Board of Directors.
- (c) Number. The Board of Directors shall consist of not fewer than five nor more than fifty Directors.
- (d) Election. Election of Directors shall occur at the annual meeting of the Directors, except for the filling of vacancies pursuant to Section 2.11 below.
- (e) Term. Each Director shall serve for a term of three years, and until his or her successor has been elected and qualified. No action to decrease the maximum number of Directors specified in Section 2.3 above shall shorten the term of any incumbent Director. As nearly as possible, an equal number of terms shall expire each year.
- (f) Quorum. One-third of all the Directors then serving, present in person, shall constitute a quorum of the Board of Directors.
- (g) Vote. Each Director shall be entitled to one vote on each matter before the Board of Directors.
- (h) Action. The affirmative vote of a majority of the Directors present in person at the time of the vote, if a quorum is present at such time, shall be the act of the Board of Directors, except:
 - (i) Any purchase of real property, or any sale, mortgage or lease of the real property of the Corporation, shall require (i) the affirmative votes of the majority of the Directors then serving, or of a committee so authorized by the Board, in cases where the transaction does not dispose of “all or substantially all” of the Corporation’s assets; (ii) the affirmative votes of the majority of the Directors then serving, in cases where the transaction does dispose of “all or substantially all” of the Corporation’s assets, but there are twenty-one (21) or more Directors; and (iii) the affirmative votes of two-thirds of the Directors then serving, in cases where the transaction does dispose of “all or substantially all” of the Corporation’s assets, and there are fewer than twenty-one (21) Directors then serving;
 - (ii) If the Corporation authorizes a committee to act pursuant to paragraph 2.8.1, the committee shall promptly notify Board of any action, with such notice to be provided prior to the next regularly scheduled board meeting;

- (iii) Authorization of any merger, consolidation, or dissolution of the Corporation, shall require the affirmative votes of a majority of the Directors then serving; and
- (iv) As otherwise provided in these By-laws or the NPCL.
- (i) Resignation. Any Director may resign at any time, such resignation to be made in writing and to take effect from the time of its receipt by the Corporation, unless some later time may be fixed in the resignation, and then from that date. The resignation of any Director shall be effective regardless of any acceptance or rejection by the Corporation.
- (j) Removal. Any Director may be removed (i) with or without the assignment of any cause, by the affirmative vote of a majority of the Directors then serving, or (ii) with the assignment of cause, by the affirmative vote of a majority of the Directors present in person at the time of the vote, at any duly convened meeting of the Board of Directors, provided that notice of the intention to consider removal of such Director has been included in the notice of the meeting.
- (k) Vacancies. If any vacancy exists among the positions available for Directors, whether by the death, resignation or removal of any Director, or by an increase in the number of positions, or because any position has remained unfilled, then the position may be filled by the affirmative vote of a majority of the Directors then serving, even if their numbers have fallen below the minimum number stated in Section 2.3 above. A Director elected to fill a vacancy shall serve until the next annual meeting of the Board of Directors, and until her or his successor is elected and qualified.
- (l) Participation by Teleconference. Any one or more Directors may participate in a meeting of the Board of Directors, or any committee thereof, by means of a conference telephone, electronic video screen or similar communications as long as all persons participating in the meeting can hear each other at the same time and each Director can participate in all matters before the Board, including, without limitation, the ability to propose, object to, and vote upon a specific action to be taken by the Board or committee. Participation by such means shall constitute presence in person at a meeting.
- (m) Action by Unanimous Written Consent. Any action required or permitted to be taken by the Board of Directors or any committee thereof may be taken without a meeting if all members of the Board or the committee consent in writing to the adoption of a resolution authorizing the action. Any consent submitted via facsimile or electronic mail shall be deemed to constitute consent in writing.
- (n) Compensation. No Director shall be compensated for service to the Corporation in that capacity, or for service as an officer of the Board of Directors.

3. OFFICERS

- (a) Positions, Qualification. The officers of the Board of Directors shall include a Chair or President, or both, one or more Vice Presidents, a Secretary a Treasurer, and such other officers as the Board of Directors may choose to designate from time to time. The President, all Vice Presidents, the Secretary and the Treasurer shall be elected from among the Directors. No employee of the corporation may serve as Chair of the Board or hold any other title with similar responsibilities.
- (b) Election, Term. Each officer shall be elected by the Board of Directors, and shall serve for a term of three years and until her or his successor is elected and qualified. Individuals shall not be reelected to consecutive terms in any single office, but may be elected to one office upon the completion of a term in another office.
- (c) Duties.
 - (i) The President shall be the chief volunteer officer of the Board of Directors, shall preside at all meetings of the Board of Directors and the Executive Committee, and shall carry out such other duties as are set forth in these By-laws.
 - (ii) A Vice-President shall have such powers and duties as the Board of Directors may prescribe or as the President may delegate. For so long as the President is incapacitated or unavailable, or the office of President is vacant, then the Vice President with the longest tenure as a Director shall assume the powers and duties of the President.
 - (iii) The Secretary shall assure that minutes are prepared for all meetings of the Board of Directors, shall assure that appropriate notice is given for all meetings of the Board of Directors, and shall perform such other duties as may be prescribed by the Board of Directors or the President.
 - (iv) The Treasurer shall assure that accurate accounts of the assets, receipts and disbursements of the Corporation are maintained, shall produce financial reports as described in these By-laws and as requested by the Board of Directors, and shall perform such other duties as may be prescribed by the Board of Directors or the President.
- (d) Resignation. Any officer may resign at any time, such resignation to be made in writing and to take effect from the time of its receipt by the Corporation, unless some later time may be fixed in the resignation, and then from that date. The resignation of any officer shall be effective regardless of any acceptance or rejection by the Corporation.

- (e) Removal. Any officer may be removed (i) with or without the assignment of any cause, by the affirmative vote of a majority of the Directors then serving, or (ii) with the assignment of cause, by the affirmative vote of a majority of the Directors present in person at the time of the vote, at any duly convened meeting of the Board of Directors, but such removal shall be without prejudice to the individual's contract rights, if any, in regard to the Corporation.
- (f) Vacancies, Interim Appointments. If any vacancy exists among the offices of the Corporation, whether by the death, resignation or removal of any officer, or if the Board of Directors deems it necessary to appoint a new Vice President or create a new officer position at any time between annual meetings of the Board of Directors, then the position may be filled by the affirmative vote of a majority of the Directors present at a meeting at which a quorum is present. An officer so appointed shall serve until the next annual meeting of the Board of Directors, and until her or his successor is elected and qualified.

4. MEETINGS

- (a) Annual Meeting. The annual meeting of the Board of Directors shall be held during the month of June, or otherwise at a time determined by the Board.
- (b) Regular Meetings. Regular meetings of the Board of Directors shall be held at times determined by the Board.
- (c) Special Meetings. A special meeting of the Board of Directors may be called at any time by the President or Secretary of the Corporation, or by any Director upon written or electronic notice of not less than one-fifth of the Directors then serving.
- (d) Place. Each annual, regular and special meeting of the Board of Directors shall be held within Westchester County, New York, at a place reasonably accessible to all Directors, as determined by the president or, in his or her absence, by the Executive Director of the Corporation.
- (e) Notice. Notice of the annual meeting of the Board of Directors shall be given at least fifteen days prior to the meeting. Notice of each regular meeting of the Board of Directors shall be given at least ten days prior to that meeting. Notice of a special meeting of the Board of Directors shall be given at least forty-eight hours prior to that meeting. Notice of each meeting shall contain the time and place of the meeting. In the case of a special meeting, notice shall also include the purpose of such meeting. Notice shall be deemed delivered pursuant to section 11.3 below.
- (f) Waiver of Notice. Notice of a meeting need not be given to any Director who submits a waiver of notice either before or after the meeting, or who attends the

meeting without protesting, prior thereto or at its commencement, the lack of notice to her or him. Such waiver of notice may be written or electronic. If written, the waiver must be executed by the director signing such waiver or causing his or her signature to be affixed to such waiver by any reasonable means including but not limited to facsimile signature. If electronic, the transmission of the consent must be sent by electronic mail and set forth, or be submitted with, information from which it can reasonably be determined that the transmission was authorized by the Director.

- (g) Adjournment. The Directors present at any meeting may vote to adjourn a meeting to another time and place, even if they do not constitute a quorum, but no such meeting shall be reconvened without reasonable notice to those who were not present at the time of the adjournment.

5. COMMITTEES

- (a) Committees. The Board of Directors shall maintain committees including an Executive Committee, a Nominating Committee, an Audit Committee, a Budget and Finance Committee and a Program Council, each as further described below.
- (b) Composition, Conduct. Each committee shall consist of three or more Directors. The Executive Committee shall be Chaired by the President, and each other committee shall be chaired by a Director selected by the President. A quorum for the conduct of business of any committee shall consist of a majority of the members of that committee, and each committee shall keep regular minutes of its proceedings and report the same to the Board of Directors.
- (c) Advisory Appointments. The President may appoint individuals who are not Directors to serve as advisors to any committee. Advisory appointees shall not have the rights or responsibilities of Directors or officers of the Corporation, shall not vote on any matter before any committee, shall not be counted toward establishing a quorum of any committee, and shall not assume any authority to represent or carry out business on behalf of the Corporation by virtue of such appointment.
- (d) Authority. Each committee shall have such authority as specified in these By-laws or as delegated by resolution of the Board of Directors, except that no committee shall have authority as to the following matters:
 - (i) the removal of any Director or officer;
 - (ii) the filling of vacancies in the Board of Directors or any committee;
 - (iii) the fixing of compensation of any individual for serving as a Director or on any committee;

- (iv) the amendment, repeal or replacement of these By-laws or the Certificate of Incorporation; or
 - (v) the amendment or repeal of any resolution of the Board of Directors which by its terms shall not be so amendable or repealable.
- (e) Executive Committee. The Executive Committee shall consist of each Director who is an officer, each committee chair, the immediate past President (so long as that individual is a Director), and up to three additional Directors selected by the President, and shall carry on the business of the Corporation as necessary between meetings of the Board of Directors. The Executive Committee shall have all the authority of the Board, except as provided in Section 5.4 above, but shall submit each of its actions for ratification at the next regular meeting of the Board of Directors. Actions taken by the Executive Committee prior to ratification shall be final and binding upon the Corporation as to third parties.
- (f) Nominating Committee. The Board of Directors shall appoint a Nominating Committee. The Nominating Committee shall prepare a slate of candidates for election to the Board of Directors and to the offices of the Corporation at the following annual meeting, and shall present that slate to the board of Directors at least thirty days prior to such meeting.
- (g) Audit Committee. The Board of Directors shall appoint an Audit Committee. The members of the Audit Committee shall consist solely of independent Directors who are not compensated by the Corporation in any capacity, and who have no material relationships with any entity transacting significant business with the Corporation. The Audit Committee shall annually retain, oversee and review the performance and independence of the Corporation's independent auditor; review with the independent auditor the scope and planning of the audit prior to its commencement; review and discuss with the independent auditor any material risks and weaknesses in internal controls identified by the auditor, any restrictions on the scope of the auditors' activities or access to requested information, any significant disagreements between the auditor and management and the adequacy of the Corporation's accounting and financial reporting practices; report and recommend approval of the annual audit report to the full Board; approve any non-audit services performed by the auditing firm; and provide guidance to the Board of Directors regarding adoption and implementation of internal financial controls recommended by the auditor.
- (h) Budget and Finance Committee. The Board of Directors shall appoint a Budget and Finance Committee. The Budget and Finance Committee shall develop an annual budget for the Corporation, and present that budget for consideration and approval by the Board of Directors. In addition, the Budget and Finance Committee shall ensure that accurate and appropriate financial reports are prepared and distributed for each meeting of the Board of Directors, and take any

other steps necessary to assist the Board of Directors in monitoring and managing the financial affairs of the Corporation

- (i) Program Council. The Board of Directors shall appoint a Program Council. The Program Council shall provide general oversight of the programmatic activities of the Corporation. The Program Council shall work with members of the Corporation's program staff to monitor and guide programs, and shall report to the Board of Directors from time to time as is deemed appropriate by the Committee or at the request of the Board of Directors.

6. **ADVISORY BODIES**

- (a) Establishment. The Board of Directors may create one or more advisory bodies, which shall advise the Board of Directors on such matters as the Board may determine from time to time. All members of all advisory bodies shall be appointed by, and shall serve at the pleasure of, the Board of Directors. An advisory body may be composed in part or in whole of individuals who are not Directors. Advisory bodies shall have such purposes as are assigned to them by the Board of Directors, but in no case shall any advisory body have any authority to bind the Corporation in regard to any decision, agreement or representation, or otherwise, and in no case shall any individual assume the rights or responsibilities of a Director or officer by virtue of serving on such body.
- (b) Panel of Honorary Directors. The Panel of Honorary Directors shall be an advisory body. Any former Director shall be eligible to serve as an Honorary Director. Honorary Directors may attend meetings of the Board of Directors, other than executive sessions, shall receive copies of all mailings to Directors and may participate in Board meetings, but shall have no vote on any matter.

7. **POLICIES**

- (a) Conflict of Interest. The Board of Directors shall adopt a policy on conflicts of interest, and shall review that policy from time to time to ensure that it provides appropriate guidance and protections. The conflict of interest policy shall include, at a minimum, the following provisions:
 - (i) a definition of the circumstances that constitute a conflict of interest; (ii) procedures for disclosing a conflict of interest to the Audit Committee or other committee of independent Directors or, if there are no such committees, to the Board; (iii) a requirement that the person with the conflict of interest not be present at or participate in Board or committee deliberation or vote on the matter giving rise to such conflict; (iv) a prohibition against any attempt by the person with the conflict to influence improperly the deliberation or voting on the matter giving rise to such conflict; (v) a requirement that the existence and resolution of the conflict be documented in the Corporation's records, including in the minutes

of any meeting at which the conflict was discussed or voted upon; and (vi) procedures for disclosing, addressing, and documenting related party transactions in accordance with §715 of the New York Not-For-Profit Revitalization Act of 2013.

The conflict of interest policy shall require that prior to the initial election of any Director, and annually thereafter, such Director shall complete, sign and submit to the Secretary of the Corporation a written statement identifying, to the best of the Director's knowledge, any entity of which such Director is an officer, director, trustee, member, owner (either as a sole proprietor or a partner), or employee and with which the Corporation has a relationship, and any transaction in which the Corporation is a participant and in which the Director might have a conflicting interest. The policy shall require that each Director annually resubmit such written statement. The Secretary of the Corporation shall provide a copy of all completed statements to the chair of the Audit Committee or other committee of independent Directors or, if there are no such committees, to the Board.

- (b) Whistleblower Protection. The Board of Directors shall adopt a policy that encourages individuals to come forward with credible information on illegal practices or violations of policies of the Corporation, and shall review that policy from time to time to ensure that it provides appropriate guidance and protections. The whistleblower policy shall include the following provisions: (i) procedures for the reporting of violations or suspected violations of laws or corporate policies, including procedures for preserving the confidentiality of reported information; (ii) a requirement that an employee, officer or Director of the corporation be designated to administer the whistleblower policy and to report to the Audit Committee or other committee of independent Directors or, if there are no such committees, to the Board; and (iii) a requirement that a copy of the policy be distributed to all Directors, officers, employees and to volunteers who provide substantial services to the Corporation.
- (c) Related Party Transactions. A "related party" means (i) any Director, officer or key employee of the Corporation or any affiliate of the Corporation; (ii) any relative of any Director, officer or key employee of the Corporation or any affiliate of the Corporation; or (iii) any entity in which any individual described in clauses (i) and (ii) of this subparagraph has a thirty-five percent or greater ownership or beneficial interest or, in the case of a partnership or professional corporation, a direct or indirect ownership interest in excess of five percent.

A "related party transaction" means any transaction, agreement or any other arrangement in which a related party has a financial interest and in which the Corporation or any affiliate of the corporation is a participant.

The Corporation shall not enter into any related party transaction unless the transaction is determined by the Board to be fair, reasonable and in the Corporation's best interest at the time of such determination. Any Director, officer or key employee who has an interest in a related party transaction shall disclose in good faith to the Board, or an authorized committee thereof, the material facts concerning such interest.

Prior to entering into any such transaction, the Board, or an authorized committee thereof, shall: (i) consider alternative transactions to the extent available; (ii) approve the transaction by not less than a majority vote of the Directors or committee members present at the meeting; and (iii) contemporaneously document in writing the basis for the Board or authorized committee's approval, including its consideration of any alternative transactions.

No related party may participate in deliberations or voting relating to matters set forth in this section; provided that nothing in this section shall prohibit the Board or authorized committee from requesting that a related party present information concerning a related party transaction at a Board or committee meeting prior to the commencement of deliberations or voting relating thereto.

- (d) Additional Policies. The Board of Directors shall adopt additional policies, as it sees fit and from time to time, in order to facilitate the efficient administration of the Corporation's affairs, and in order to protect and promote the quality and integrity of the Corporation's pursuits.

8. RECORDS AND REPORTS

- (a) Annual Financial Review. The Board of Directors shall hold a regular meeting, no later than December 31st of each year, dedicated in part to reviewing the financial performance of the Corporation during the preceding fiscal year. The President and the Treasurer shall present at the annual financial review a report, showing in appropriate detail each of the following in regard to the most recently completed fiscal year:
- (i) The assets and liabilities of the Corporation, and any assets held in trust;
 - (ii) The principal changes in assets and liabilities of the Corporation, and any assets held in trust;
 - (iii) The revenues and receipts of the Corporation, both restricted and unrestricted as to particular purposes;
 - (iv) The expenses and disbursements of the Corporation, for both general and restricted purposes; and

- (v) Accounts of all restricted assets and the use made of such assets and of the income thereof.

The report shall be verified by the President and the Treasurer or by a majority of the Directors then serving, or certified by an independent public or certified public accountant or a firm of such accountants selected by the Board of Directors, and shall be attached to the minutes of the next regular meeting of the Board of Directors.

- (b) Corporate Records. The Corporation shall maintain corporate records including, at a minimum, each of the following:
 - (i) The Corporation's Certificate of Incorporation, with all amendments thereto;
 - (ii) The Corporation's By-laws, as amended from time to time;
 - (iii) Minutes of each meeting of the Board of Directors and of the Executive Committee;
 - (iv) Each resolution adopted by the Board of Directors or any committee without a meeting, together with all written consents thereto; and
 - (v) Copies of all corporate tax returns, registrations and other filings with federal, state and local authorities.

9. INDEMNIFICATION

- (a) Indemnification.
 - (i) The Corporation shall, to the fullest extent permitted by the NPCL, indemnify any individual made or threatened to be made a party in any civil or criminal action or proceeding by reason of the fact that such individual, or his or her testator or intestate, is or was a Director, officer, employee or agent of the Corporation, or, at the request of the Corporation, served any other organization, entity or other enterprise in any capacity, to the full extent and in all such circumstances as shall be permitted under the NPCL, and upon proper authorization all such indemnified costs and expenses incurred shall be advanced by the Corporation pending the final disposition of such action or proceeding.
 - (ii) Such required indemnification shall be subject to the exception that no indemnification may be made to or on behalf of any Director, officer, employee or agent in the event and to the extent that a judgment or other final adjudication adverse to the Director, officer, employee or agent

establishes that such individual's acts were committed in bad faith or were the result of active and deliberate dishonesty and were material to the cause of action so adjudicated, or were a knowing violation of law, or that he or she personally gained in fact a financial profit or other advantage to which he or she was not legally entitled (provided, however, that indemnification shall be made upon any successful appeal of any adverse judgment of final adjudication).

- (iii) No indemnification shall be made under this Article 9 if such indemnification would be inconsistent with a provision of the Corporation's Certificate of Incorporation, as may be in effect at the time of the accrual of the alleged cause of action asserted in the threatened or pending action or proceeding, which prohibits or otherwise limits such indemnification.
 - (iv) The Board of Directors may elect to advance expenses incurred in defending a civil or criminal action or proceeding in advance of the final disposition of such action or proceeding upon (i) receipt of an undertaking, by or on behalf of the Director, officer, employee or agent to whom such funds are advanced, to repay such amount as, and to the extent, required by law, and (ii) upon the affirmative vote of a majority of the disinterested Directors present at a meeting at which disinterested Directors form a quorum.
- (b) Other Rights. The foregoing right of indemnification shall not be deemed exclusive of any other right to which any Director, Officer employee or agent may be entitled.

10. AMENDMENTS

- (a) Certificate of Incorporation. Any abridgement, amendment or addition to the Certificate of Incorporation of the Corporation shall require the affirmative vote of a majority of the Directors then serving.
- (b) By-Laws. Any abridgement, amendment or addition to these By-laws shall require the affirmative vote of a majority of the Directors then serving.

11. MISCELLANEOUS

- (a) Fiscal Year. The fiscal year of the Corporation shall be as determined by the Board of Directors.
- (b) Headings. Headings are provided in these By-laws for reference only, and shall not control any interpretation of the content of any provision hereof.

- (c) Delivery of Notice. Whenever any notice is required under these By-laws, such notice shall be given in writing, and may be delivered by any of the following means:
- (i) by regular or certified mail, in which case such notice shall be sent to the addressee's last known street address, and shall be deemed effective three days after mailing;
 - (ii) by courier service, in which case such notice shall be sent to a location where the addressee is reasonably expected to be able to accept delivery, and shall be deemed effective upon first attempted delivery;
 - (iii) by fax machine, in which case such notice is given when directed to the member's fax number as it appears on the record of members or as filed with the Secretary of the Corporation. Notwithstanding the foregoing, such notice shall not be deemed to have been given electronically (i) if the Corporation is unable to deliver two consecutive notices; or (ii) the Corporation otherwise becomes aware that notice cannot be delivered to the member by facsimile telecommunication;
 - (iv) by email, in which case such notice is given when directed to the member's email address as it appears on the record of members or as filed with the Secretary of the Corporation. Notwithstanding the foregoing, such notice shall not be deemed to have been given electronically (i) if the Corporation is unable to deliver two consecutive notices; or (ii) the Corporation otherwise becomes aware that notice cannot be delivered to the member by email; or
 - (v) in person, in which case such notice shall be effective upon delivery.
- (d) Fictitious Names. The Corporation shall not conduct any activities in New York State under any name other than the name appearing in its Certificate of Incorporation, or another name duly registered as a fictitious or alternative name pursuant to applicable New York law.
- (e) Investment Management. Each contract pursuant to which any investment advisor, investment counsel or manager, bank or trust company is granted authority to act in place of the Board of Directors in regard to investment or reinvestment of the Corporation's funds shall provide that such contract may be terminated by the Board of Directors at any time, without penalty, upon not more than sixty days' notice.

A **Conflict of Interest Policy** is the tool to help a not for profit handle situations when a conflict of interest arises. Page 9 of the instructions of the Form 1023 states “A “conflict of interest” arises when a person in a position of authority over an organization, such as a director, officer, or manager, may benefit personally from a decision he or she could make.” While a Conflict of Interest Policy is not required under the Code in order to obtain tax exempt status, the IRS does ask about whether the entity has one and even goes so far as to include a sample The IRS wishes to ensure that the entity benefits the public and believes that a Conflict of Interest Policy will make it more likely that the entity “will operate for the benefit of the community and not for private interests.” See page 19 of the instructions of the Form 1023. Therefore, best practice would be to put one in place.

In general, a Conflict of Interest Policy provides a set of guidelines to use to avoid the possibility that those in power receive inappropriate benefits. Additionally, the Conflict of Interest Policy can put procedures in place to aid in negotiations, including how to evaluate transactions.

The following is a sample Conflict of Interest Policy found at Appendix A of the Instructions to the Form 1023.

Note: Items marked Hospital insert – for hospitals that complete Schedule C are intended to be adopted by hospitals.

Article I **Purpose**

The purpose of the conflict of interest policy is to protect this tax-exempt organization’s (Organization) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Article II Definitions

1. Interested Person

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

[Hospital Insert – for hospitals that complete Schedule C

If a person is an interested person with respect to any entity in the health care system of which the organization is a part, he or she is an interested person with respect to all entities in the health care system.]

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Article III Procedures

1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

- a.** An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b.** The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c.** After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d.** If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy

- a.** If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b.** If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Article IV **Records of Proceedings**

The minutes of the governing board and all committees with board delegated powers shall contain:

- a.** The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- b.** The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any

alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Article V **Compensation**

a. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

[Hospital Insert – for hospitals that complete Schedule C

d. Physicians who receive compensation from the Organization, whether directly or indirectly or as employees or independent contractors, are precluded from membership on any committee whose jurisdiction includes compensation matters. No physician, either individually or collectively, is prohibited from providing information to any committee regarding physician compensation.]

Article VI **Annual Statements**

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

a. Has received a copy of the conflicts of interest policy,

b. Has read and understands the policy,

c. Has agreed to comply with the policy, and

d. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Article VII **Periodic Reviews**

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Article VIII
Use of Outside Experts

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

[Language added by author to IRS Sample Form] IN WITNESS WHEREOF, the undersigned Directors of the Smith Family Foundation, Inc. have executed this Conflict of Interest Policy as of the _____ day of _____, 20__.

John Smith

Robert Smith

Suzanne Smith

Once the Conflict of Interest Policy is executed, then the Board of Directors needs to approve it and file it in the Minute Book (see Exhibit E). Additionally, each year a copy of the Conflict of Interest Policy must be given to each Director and Officer. A form of Notice must be given to them and kept with the corporate records. A sample notice can be found at Exhibit F.

Organizations Eligible to File the New Form 1023-EZ

The IRS issued a new form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, which can be used in certain situations. A sample of the Form 1023-EZ can be found at Exhibit L in these materials. The most efficient way to determine if the entity qualifies, is to complete the Eligibility Worksheet found at the end of the instructions. If you answer “Yes” to any of the worksheet questions, then you may not use this Form and you must use the Form 1023 to apply for tax exemption.

We have found that for client planning to use a Foundation in the near future or upon death, creating the Foundation now when the entity will meet the requirements will save money and time. Therefore, it may be prudent to begin discussions with a client early in the planning stages to ascertain goals, objectives and time line. The cost savings using this Form are great.

Once the determination is made that the entity is eligible for this Form, then the attorney should register for an account on Pay.gov, enter "1023-EZ" in the search box and then complete the form. The Form must be submitted electronically. As a reminder, as with the Form 1023, only entities which In order to qualify for exemption, the entity must be

organized and operated exclusively for one or more of the following purposes: charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, or preventing cruelty to children or animals. An organization is not regarded as being organized and operated exclusively for exempt purposes if more than an insubstantial part of its activities is not in furtherance of an exempt purpose. See Instructions for Form 1023-EZ at page 5.

Form 1023-EZ Eligibility Worksheet
(Must be completed prior to completing Form 1023-EZ)

If you answer "Yes" to any of the worksheet questions, you are not eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. You must apply on Form 1023. If you answer "No" to all of the worksheet questions, you may apply using Form 1023-EZ.

1.	<p>Do you project that your annual gross receipts will exceed \$50,000 in any of the next 3 years?</p> <p>Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses. You should consider this year and the next two years.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2.	<p>Have your annual gross receipts exceeded \$50,000 in any of the past 3 years?</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3.	<p>Do you have total assets the fair market value of which is in excess of \$250,000?</p> <p>Total assets includes cash, accounts receivable, inventories, bonds and notes receivable, corporate stocks, loans receivable, other investments, depreciable and depletable assets, land, buildings, equipment, and any other assets.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4.	<p>Were you formed under the laws of a foreign country (United States territories and possessions are not considered foreign countries)?</p> <p>You are formed under the laws of a foreign country if you are not formed under the laws of (1) the United States, its states, territories, or possessions; (2) federally recognized Indian tribal or Alaskan native governments; or (3) the District of Columbia.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5.	<p>Is your mailing address in a foreign country (United States territories and possessions are not considered foreign countries)?</p> <p>Your mailing address is the address where all correspondence will be sent.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6.	<p>Are you a successor to, or controlled by, an entity suspended under section 501(p) (suspension of tax-exempt status of terrorist organizations)?</p> <p>Section 501(p)(1) suspends the exemption from tax under section 501(a) of any organization described in section 501(p)(2). An organization is described in section 501(p)(2) if the organization is designated or otherwise individually identified (1) under certain provisions of the Immigration and Nationality Act as a terrorist organization or foreign terrorist organization; (2) in or pursuant to an Executive Order which is related to terrorism and issued under the authority of the International Emergency Economic Powers Act or section 5 of the United Nations Participation Act of 1945 for the purpose of imposing on such organization an economic or other sanction; or (3) in or pursuant to an Executive Order issued under the authority of any federal law, if the organization is designated or otherwise individually identified in or pursuant to the Executive Order as supporting or engaging in terrorist activity (as defined in the Immigration and Nationality Act) or supporting terrorism (as defined in the Foreign Relations Authorization Act) and the Executive Order refers to section 501(p)(2).</p> <p>Under section 501(p)(3) of the Code, suspension of an organization's tax exemption begins on the date of the first publication of a designation or identification with respect to the organization, as described above, or the date on which section 501(p) was enacted, whichever is later. This suspension continues until all designations and identifications of the organization are rescinded under the law or Executive Order under which such designation or identification was made.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No

7.	<p>Are you organized as an entity other than a corporation, unincorporated association, or trust?</p> <p>Answer "Yes" if you are organized as an LLC under the laws of the state in which you were formed.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
8.	<p>Are you formed as a for-profit entity?</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9.	<p>Are you a successor to a for-profit entity?</p> <p>You are a successor if you have:</p> <ol style="list-style-type: none"> 1. Substantially taken over all of the assets or activities of a for-profit entity; 2. Been converted or merged from a for-profit entity; or 3. Installed the same officers, directors, or trustees as a for-profit entity that no longer exists. 	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10.	<p>Were you previously revoked or are you a successor to a previously revoked organization (other than an organization the tax-exempt status of which was automatically revoked for failure to file a Form 990-series return for three consecutive years)?</p> <p>Do not check "Yes" if your previous revocation, or your predecessor's revocation, was an automatic revocation (pursuant to section 6033(j)) for failing to satisfy Form 990-series filing requirements for three consecutive years.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11.	<p>Are you currently recognized as tax-exempt under another section of IRC 501(a) or were you previously exempt under another section of IRC 501(a)?</p> <p>Do not check "Yes" if your previous exemption was revoked (pursuant to section 6033(j)) for failing to satisfy Form 990-series filing requirements for three consecutive years.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Obtaining a Federal EIN

Each tax exempt entity must have an Employer Identification Number (hereinafter “EIN”), which functions like a social security number does for individuals. This EIN is used for income tax returns, opening bank accounts, etc. In order to obtain an EIN, an application can be made online at <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online> once the entity is legally formed. Before applying, the client should complete a Form SS-4 Application for Employer Identification Number (EIN), and sign it. This Form should be kept with the entity’s records. At times, the online application system does not work and the attorney will need to call the IRS to have the application processed. The Form SS-4 will need to be faxed to the IRS at this time. Additionally, the client should sign an EIN Authorization Form that allows the attorney to make the application on behalf of the client. The Authorization Form and the Form SS-4 can be found at Exhibit B of these materials.

The online system will prompt you with questions that should be answered. As you answer each question, you will move to the next screen. One of the questions requires the attorney to state the identity of the “Responsible Party.” In the case of the tax exempt entity, the Responsible Party would be the “person who has a level of control over, or entitlement to, the funds or assets in the entity that, as a practical matter, enables the individual, directly or indirectly, to control, manage or direct the entity and the disposition of its funds and assets.” See Instructions for Form SS-4 at page 3. Therefore, in general, the President would be the one listed and also the one to sign the SS-4 and the Authorization Form. On that same screen, the attorney will be prompted to indicate whether the individual filing is the Responsible Party or whether it is a third party applying for an EIN on behalf of this corporation. I note that if the attorney checks off that the individual is applying, then at the end of the application process, the IRS will issue the EIN letter assigning the EIN to the entity and you can save it and print it at that time. If you indicate that you are the third party, then the EIN letter will be mailed to the client (who hopefully will advise the attorney that the letter arrived in the mail). In both

cases, the EIN will be assigned at the end of the application. I note that the EIN letter is needed for the Form 1023 and it is needed if the entity must register with the state for exempt status (such as in New York).

Completing Form 1023

The Form 1023 can be found on the IRS website: <https://www.irs.gov/pub/irs-pdf/f1023.pdf> and at Exhibit G of these materials. There is now an interactive version of the Form, which can be found at <https://www.irs.gov/pub/irs-pdf/f1023i.pdf>. This interactive Form will prompt you of the need for certain information and documentation such as reminding you that you will need to have the client complete a Federal Power of Attorney Form - Form 2848. Without this form, the attorney will not be able to communicate with the IRS during the tax exempt application process. Additionally, recommended practice is to complete Form 8821, Tax Information Authorization, so that the IRS can provide information about the application to someone other than Officers or Directors of the entity. See Exhibit H of these materials. The down side to using the interactive Form is that the information does not save on the Form. So unless you are prepared to complete it in one sitting, the old PDF version may be a better choice.

The Form 1023 contains a checklist which is used to assist in the completion of the Form. This checklist must also be attached to the application. Therefore, the attorney must make sure to refer to it and complete it while preparing the application. See Exhibit I of these materials. Additionally, the IRS has a list of ten tips to follow when completing the Form. See Exhibit J of these materials.

The information requested on the Form 1023 will often require the attachment of exhibits to provide additional information. A sample of what these Exhibits look like can be found at Exhibit K together with a table of contents so that all information is organized and easy to find with the application. Especially noted is that when completing Part IV. Narrative Description of Your Activities, the attorney must be careful not to repeat the purpose clause from the Articles of Incorporation. When detailing the activities of a family foundation, finding different language can be difficult. Sample language can be found at Exhibit K.

As stated earlier, the Form 1023 must be filed within 27 months of formation which is the date when the Articles of Incorporation were filed with the governing state. Of note is that an entity that is not a private foundation must file a Form 1023 within 90 days of the end of the tax year in which its annual gross receipts are more than \$5,000.

IRS Processing Procedures

Once the Form 1023 is filed, the IRS will begin the review process. An IRS tax specialist may request additional information. According to the IRS website, “the IRS receives more than 70,000 applications for tax-exempt status each year.” (<https://www.irs.gov/charities-non-profits/charitable-organizations/wheres-my-application>). They are processed in the order received. The timing for hearing from the IRS with regard to approval of tax exempt status is as follows:

- Form 1023-EZ – you will hear within 90 days from the date of submission. After 90 days, call the IRS at 877-829-5500 to check on the status.
- Form 1023 – you will hear within 180 days from the date of submission. After 180 days, call the IRS at 877-829-5500 to check on the status.

When calling the IRS, have the following information in front of you:

1. Your name and the name of the entity
2. EIN for the entity
3. Form 2848 (power of attorney). Officer or Director legally authorized to represent the entity does not need the Form 2848.

An application for tax-exempt status can be expedited if there is a compelling reason to do so. Some examples of these reasons are:

1. A pending grant, where failure to secure the grant will have an adverse impact on the organization's ability to continue operating. The following specific information would need to be provided:
 - a. The name of the person or organization committed to giving the grant or asset,
 - b. The amount of the grant or the value of the asset,

- c. The date the grant will be forfeited or permanently redirected to another organization,
 - d. The impact on the organization's operations if it does not receive the grant/asset, and
2. A newly created organization providing disaster relief to victims of emergencies.
 3. IRS errors have caused undue delays in issuing a determination letter.

The request should be made in writing and fully explain the reason. The request should be signed by a principal officer of the entity or the authorized representative. Even with a compelling reason, the IRS has the discretion to approve or deny the expedited processing. In all cases, if the entity filed a Form 1023-EZ, expedited processing is not available. For examples of compelling reasons that work and do not work to secure expedited processing see <https://www.irs.gov/charities-non-profits/applying-for-exemption-expediting-application-processing>.

Once the IRS is satisfied that no additional information is need, the IRS will issue a Determination Letter. This document should be kept in the Minute Book and will be needed for state approval of tax exempt status. The Determination Letter officially states that the entity was granted tax exempt status and it provides its public charity classification.

Since the process can take many months, the entity can still operate while waiting for the Determination Letter. Donors may make donations to the entity and be told that donations will be tax deductible retroactive to date of incorporation once application is approved. Many donors are uncomfortable making donations until the tax exemption application has been granted. Therefore, the client should be advised that start up period may require additional out of pocket funding until donors can be tapped for main source of funding. Various income tax returns may be due during this period and they should be filed on both the state and federal level.

Working with Professionals

In order to maintain the tax exempt status for the entity, there are many compliance procedures that should be followed. Best practice is for the entity to work with an accountant who is familiar with not for profits and an attorney. Not all attorneys who are familiar with creating not for profits are knowledgeable of the ongoing compliance and rules regarding various transactions. Therefore, the Board of Directors should ask questions of its professionals to ascertain competence with these issues.

Required Filings and ongoing compliance:

A) Annual Board of Director Meetings, Annual Conflict of Interest Policy Statement, New York Form 500 Annual Filing for Charitable Organizations, unrelated business income tax filings (if in New York, check each state for specific state filings), employment taxes and other returns and reports that an organization may have to file.

B) For entities which run on a calendar year, tax returns (Forms 990, 990-EZ, 990-PF, or 990-BL), are due on May 15th of each year. The forms and instructions can be found on the IRS website: www.irs.gov.

C) Organizations must give their donor receipts for donations by form of written acknowledgment from the charitable organization. The donor must get the acknowledgement by the earlier of the date the donor files the original return for the year the contribution is made, or the due date, including extensions, for filing the return. Technically, the donor is responsible for requesting and obtaining the written acknowledgement from the donee. Although, it is good practice for the organization to automatically generate a receipt to its donors for purposes of record keeping on both ends. According to the IRS website, the receipt must include:

- i) Name of the organization;
- ii) Amount of cash contribution;
- iii) Description (but not value) of non-cash contribution;

iv) Statement that no goods or services were provided by the organization, if that is the case;

v) Description and good faith estimate of the value of goods or services, if any, that organization provided in return for the contribution; and

vi) Statement that goods or services, if any, that the organization provided in return for the contribution consisted entirely of intangible religious benefits, if that was the case.

D) Attorney and/or client may wish to read IRS Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities. Tax returns are available to the public.

E) In the event of an IRS examination, the IRS agent will use the Form 14114 Governance Check Sheet (see Exhibit M). This Form is a useful guide for internal review of the well-being of the entity. The client should consider completing it annually and then sharing the information with the accountant and attorney.

EXHIBIT A

CUDDY & FEDER LLP

445 Hamilton Avenue
14th Floor
White Plains, NY 10601
914-761-1300

MEMORANDUM

To

From Leslie Levin, Esq.

Subject Not-for-Profit

Date

In order to incorporate your not-for-profit entity and to apply for the tax exempt status, please provide me with the following information so that I can complete the necessary paperwork:

- 1) What is the name of your entity?
- 2) What is the address and phone number for your entity?
- 3) Will you have a website? If so, what is web address?
- 4) Who will be the Directors? They do not need to be the same people as the officers, but they can be. Please note that I will need each of their names, home addresses and home telephone numbers as well as qualifications, average hours worked, and duties.
- 5) Who will be the Officers? They do not need to be the same people as the Directors, but they can be. Please note that I will need each of their names, home addresses and home telephone numbers as well as qualifications, average hours worked, and duties.

- 6) Are any of your Officers or Directors related to each other through family or business relationships? If “Yes,” identify the individuals and explain the relationship.
- 7) Who can sign checks on behalf of the entity?
- 8) When are elections for Directors? Are they each year on that date, every other year, etc.?
- 9) When are elections for Officers? Are they each year on that date, every other year, etc.?
- 10) When will you hold the annual meeting of Board of Directors? Where?
- 11) Do the Directors receive any compensation during their terms of service?
- 12) Do the Officers receive any compensation during their terms of service?
- 13) Will you have any employees? If so, please provide names, address, phone number, job title and compensation.
- 14) Will you have any independent contractors? If so, please provide names, address, phone number, job title and compensation.
- 15) Will you purchase or sell any goods, services, or assets from or to any of your Officers, Directors, employees or independent contractors? If yes, please provide details.
- 16) Will you have any leases, contracts, loans, or other agreements with your Officers, Directors, employees or independent contractors? If yes, please provide details.
- 17) What is the purpose of your entity?
- 18) Describe your planned activities in a narrative.
- 19) Do you provide goods, services, or funds to individuals or organizations? If yes, describe each such program.
- 20) Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals?
- 21) When does your fiscal year end?

- 22) Will you undertake fundraising? If “Yes,” list all states and local jurisdictions in which you conduct fundraising and identify all the fundraising programs you will conduct and please describe the program: mail solicitations; email solicitations; phone solicitations; personal solicitations; vehicle, boat, plane, or similar donations; foundation grant solicitations; accept donations on your website (if any); receive donations from another organization’s website; government grant solicitations; other.
- 23) Will you have written or oral contracts with any individuals or organizations to raise funds for you?
- 24) Is the entity an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public?
- 25) Is the entity an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions?
- 26) Will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds?
- 27) Will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If “Yes,” describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution.
- 28) Will you operate in a foreign country or countries? If “Yes,” which ones and describe your operations in each country and region in which you operate and how your operations in each country and region further your exempt purposes.
- 29) Will you make grants, loans, or other distributions to organizations? If so, which ones and how Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- 30) Describe your grant selection process: Do you require an application form? Do you require a grant proposal?
- 31) Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.

- 32) Will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes?
- 33) Will you engage in fundraising activities for other organizations?
- 34) Please complete the attached Part IX Financial Data form to the best of your ability for this year beginning as of _____, and your projections for 20____ and 20____. For your convenience, I also enclose the directions for completing this section of the Form 1023, Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code.

EXHIBIT B

Authorization from the Applicant to Submit the Form SS-4 on Behalf of the Applicant and Receive an EIN

I, John Doe, as President and Director of The John Doe Foundation, Inc., hereby understand, that I am authorizing Attorney, as the third party, to apply for and receive the EIN on behalf of The John Doe Foundation, Inc. and to answer questions about the completion of the Form.

_____, 20____

John Doe

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

OMB No. 1545-0003

EIN _____

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.

1 Legal name of entity (or individual) for whom the EIN is being requested		
2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name	
4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)	
4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)	
6 County and state where principal business is located		
7a Name of responsible party		7b SSN, ITIN, or EIN
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.		
<input type="checkbox"/> Sole proprietor (SSN) _____		<input type="checkbox"/> Estate (SSN of decedent) _____
<input type="checkbox"/> Partnership		<input type="checkbox"/> Plan administrator (TIN) _____
<input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____		<input type="checkbox"/> Trust (TIN of grantor) _____
<input type="checkbox"/> Personal service corporation		<input type="checkbox"/> National Guard <input type="checkbox"/> State/local government
<input type="checkbox"/> Church or church-controlled organization		<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military
<input type="checkbox"/> Other nonprofit organization (specify) ▶ _____		<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises
<input type="checkbox"/> Other (specify) ▶ _____		Group Exemption Number (GEN) if any ▶ _____
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
10 Reason for applying (check only one box)		
<input type="checkbox"/> Started new business (specify type) ▶ _____		<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____
<input type="checkbox"/> Hired employees (Check the box and see line 13.)		<input type="checkbox"/> Changed type of organization (specify new type) ▶ _____
<input type="checkbox"/> Compliance with IRS withholding regulations		<input type="checkbox"/> Purchased going business
<input type="checkbox"/> Other (specify) ▶ _____		<input type="checkbox"/> Created a trust (specify type) ▶ _____
		<input type="checkbox"/> Created a pension plan (specify type) ▶ _____
11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year	
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>
Agricultural	Household	
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶		
16 Check one box that best describes the principal activity of your business.		
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing		<input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker
<input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance		<input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail
<input type="checkbox"/> Other (specify) ▶ _____		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," write previous EIN here ▶ _____		
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code)
	Address and ZIP code	Designee's fax number (include area code)
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)
Name and title (type or print clearly) ▶		Applicant's fax number (include area code)
Signature ▶	Date ▶	

EXHIBIT C

ACTION BY UNANIMOUS WRITTEN CONSENT
OF
INITIAL DIRECTORS
OF
THE JOHN DOE FOUNDATION, INC.

(Organized April 15, 2010)

The undersigned being all of the initial directors of The John Doe Foundation, Inc. (the “Corporation”) certify as follows:

1. The certificate of incorporation of the Corporation was duly filed by the Department of State on the 10th day of May, 2010. A copy of the certificate of incorporation and of the filing notice received from the Department of State are annexed hereto as Exhibit 1, and are to be inserted in the minutes.

2. The initial directors by unanimous vote adopted the annexed by-laws as the by-laws of the Corporation, and directed that they be inserted in the minutes (Exhibit 2).

3. The following were duly elected as directors to hold office until the annual meeting of the Board of Directors to be held on the first Tuesday in January of each year, this year being, January 4, 2011 and until the election and qualification of their respective successors:

John Doe
Jane Doe
Bob Smith

The directors assumed their office.

Dated as of _____, 2010

INITIAL DIRECTORS:

John Doe

Jane Doe

Bob Smith

EXHIBIT D

CONSENT IN LIEU OF FIRST MEETING

OF

BOARD OF DIRECTORS OF THE JOHN DOE FOUNDATION, INC.

WHEREAS, THE JOHN DOE FOUNDATION, INC. (the “Corporation”) was incorporated under the laws of the State of New York on May 10, 2010; and

WHEREAS, the initial directors, John Doe, Jane Doe and Bob Smith, elected the undersigned as the directors of the Corporation until the meeting of the Board of Directors to be held on the first Tuesday in January of each year, this year being, January 4, 2011;

WHEREAS, the undersigned desire to adopt certain resolutions relative to the organization of the Corporation;

NOW, THEREFORE, each of the undersigned members of the Board of Directors of the Corporation, pursuant to the provisions of Section 708 of the Not-for-Profit Corporation Law of the State of New York, and the by-laws of the Corporation, do hereby consent that the following resolutions be adopted without a meeting of the Board of Directors, upon the execution of this consent by all of the directors (but said signatures need not be on the same counterpart hereof):

RESOLVED, that the action of the initial directors in adopting the by-laws of the Corporation be, and the same hereby is, ratified, approved, and confirmed, and that this board hereby confirms said by-laws as and for the by-laws of the Corporation; and it is further

RESOLVED, that the following are elected officers of the Corporation to serve until the next meeting of the Board of Directors to be held on the first Tuesday in January of each year and until their respective successors are elected and qualify:

President	-	John Doe
Vice President	-	Jane Doe
Treasurer	-	Jane Doe
Secretary	-	Bob Smith

and it is further

RESOLVED, that the officers of the Corporation be, and they hereby are, authorized to pay all fees and expenses incident to and necessary for the organization of the Corporation; and it is further

RESOLVED, that the seal, an impression of which is directed to be made in the margin of the Minute Book, be and the same hereby is, adopted as the seal of the Corporation; and it is further

RESOLVED, that the officers of the Corporation be, and they hereby are, authorized to open one or more bank accounts on behalf of the Corporation with such bank or banks as may be determined by the President of the Corporation, and resolutions for that purpose on such printed forms of said banks as may be requested by said banks are deemed adopted and shall be initialed by the Treasurer and appended to this consent; and it is further

RESOLVED, that until otherwise ordered, each of said banks be, and it hereby is, authorized to make payment from the funds of the Corporation on deposit with it, upon and according to the checks of the Corporation, in the manner as set forth in said printed resolutions of said bank; and it is further

RESOLVED, that the officers and directors of the Corporation be, and they hereby are, authorized to make application to the Internal Revenue Service for a ruling or determination letter as to the tax exemption of the Corporation under Section 501(c)(6) of the Internal Revenue Code, and to execute and deliver such forms and to appoint such agents and to grant such powers of attorney as said officers deem appropriate and approve, such approval to be conclusively evidenced by the execution and delivery of such documents and instruments, and it is further

RESOLVED, that the Corporation proceed to carry on the activities for which it was incorporated, and it is further

RESOLVED, that all acts taken and decisions made by virtue of the action by unanimous written consent of the initial directors of the Corporation be, and they hereby are, ratified.

Dated as of _____, 2010

John Doe

Jane Doe

Bob Smith

EXHIBIT E

UNANIMOUS WRITTEN CONSENT OF THE DIRECTORS IN LIEU OF
A MEETING OF THE BOARD OF DIRECTORS

-OF-

THE JOHN DOE FOUNDATION, INC.

The undersigned, being all of the directors of The John Doe Foundation, Inc., a New York not for profit corporation (the "Corporation"), do hereby consent to the adoption of the following resolution by written consent, without a meeting of the Board of Directors of the Corporation, pursuant to Section 708 of the Not-for-Profit Corporation Law of the State of New York and the by-laws of the Corporation:

RESOLVED, that the attached Conflict of Interest Policy regulating financial interests of Officers and Directors of the Corporation and assuring that persons with financial interests do not have conflicts of interest, be, and the same hereby is, approved.

IN WITNESS WHEREOF, the undersigned have executed this Written Consent as of _____, 20____.

John Doe

Jane Doe

Bob Smith

EXHIBIT F

Conflict of Interest Policy Annual Statement

I, John Doe, as a Director and the President of The John Doe Foundation, Inc. (the “Organization”) hereby affirm that I:

1. Have received a copy of the Conflict of Interest Policy (the “Policy”),
2. Have read and understand the Policy,
3. Have agreed to comply with the Policy, and
4. Understand the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Date: _____, 20____

John Doe

Conflict of Interest Policy Annual Statement

I, Jane Doe, as a Director, Vice President and Treasurer of The John Doe Foundation, Inc. (the “Organization”) hereby affirm that I:

1. Have received a copy of the Conflict of Interest Policy (the “Policy”),
2. Have read and understand the Policy,
3. Have agreed to comply with the Policy, and
4. Understand the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Date: _____, 20_____

Jane Doe

Conflict of Interest Policy Annual Statement

I, Bob Smith, as a Director and Secretary of The John Doe Foundation, Inc. (the “Organization”) hereby affirm that I:

1. Have received a copy of the Conflict of Interest Policy (the “Policy”),
2. Have read and understand the Policy,
3. Have agreed to comply with the Policy, and
4. Understand the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Date: _____, 20__

Bob Smith

EXHIBIT G

A new interactive version of Form 1023 is available at StavExempt.irs.gov. It includes prerequisite questions, auto-calculated fields, help buttons and links to relevant information.

Form **1023**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

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

(00) OMB No. 1545-0056

Note: If exempt status is approved, this application will be open for public inspection.

▶ (Use with the June 2006 revision of the Instructions for Form 1023 and the current Notice 1382)

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)	
3 Mailing address (Number and street) (see instructions)		Room/Suite	4 Employer Identification Number (EIN)
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01 - 12)	
6 Primary contact (officer, director, trustee, or authorized representative) a Name:		b Phone:	
		c Fax: (optional)	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input type="checkbox"/> Yes <input type="checkbox"/> No	
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input type="checkbox"/> No	
9a Organization's website:			
b Organization's email: (optional)			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes <input type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		/	/
12 Were you formed under the laws of a foreign country? If "Yes," state the country.		<input type="checkbox"/> Yes <input type="checkbox"/> No	

For Paperwork Reduction Act Notice, see page 24 of the instructions.

Cat. No. 17133K

Form **1023** (Rev. 12-2013)

Caution: Attach separate sheet(s) to describe your past, present and planned activities for Part IV.

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. (See instructions.) **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1 Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. Yes No
- 2 Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. Yes No
- 3 Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments. Yes No
- 4a Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. Yes No
- b Have you been funded? If "No," explain how you are formed without anything of value placed in trust. Yes No
- 5 Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. Yes No

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph):
- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.
- 2b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. _____
- 2c See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state:

Part IV Narrative Description of Your Activities *Caution: Attach separate sheet(s) to describe your past, present and planned activities for Part IV.*

Using an attachment, describe your *past, present, and planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

- 1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

b List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
		
		
		
		
		

c List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
		
		
		
		
		

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

2a Are any of your officers, directors, or trustees **related** to each other through **family or business relationships**? If "Yes," identify the individuals and explain the relationship. **Yes** **No**

b Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. **Yes** **No**

c Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. **Yes** **No**

3a For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

b Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. **Yes** **No**

4 In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.

a Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? **Yes** **No**

b Do you or will you approve compensation arrangements in advance of paying compensation? **Yes** **No**

c Do you or will you document in writing the date and terms of approved compensation arrangements? **Yes** **No**

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

d	Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
e	Do you or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
f	Do you or will you record in writing both the information on which you relied to base your decision and its source?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
g	If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is reasonable for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.		
5a	Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?		
c	What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?		
	Note: A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.		
6a	Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through non-fixed payments , such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
7a	Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at arm's length , and explain how you determine or will determine that you pay no more than fair market value . Attach copies of any written contracts or other agreements relating to such purchases.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
8a	Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	Describe any written or oral arrangements that you made or intend to make.		
c	Identify with whom you have or will have such arrangements.		
d	Explain how the terms are or will be negotiated at arm's length.		
e	Explain how you determine you pay no more than fair market value or you are paid at least fair market value.		
f	Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.		
9a	Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f.	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b Describe any written or oral arrangements you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past, present, and planned* activities. (See instructions.)

- 1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals. Yes No
- b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations. Yes No
- 2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. Yes No
- 3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. Yes No

Part VII Your History

The following "Yes" or "No" questions relate to your history. (See instructions.)

- 1 Are you a **successor** to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to non-profit status. If "Yes," complete Schedule G. Yes No
- 2 Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. Yes No

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past, present, and planned* activities. (See instructions.)

- 1 Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain. Yes No
- 2a Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. Yes No
- b Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. Yes No
- 3a Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data. Yes No
- b Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements. Yes No
- c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities (Continued)

- 4a** Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.) **Yes** **No**
- | | |
|---|--|
| <input type="checkbox"/> mail solicitations | <input type="checkbox"/> phone solicitations |
| <input type="checkbox"/> email solicitations | <input type="checkbox"/> accept donations on your website |
| <input type="checkbox"/> personal solicitations | <input type="checkbox"/> receive donations from another organization's website |
| <input type="checkbox"/> vehicle, boat, plane, or similar donations | <input type="checkbox"/> government grant solicitations |
| <input type="checkbox"/> foundation grant solicitations | <input type="checkbox"/> Other |
- Attach a description of each fundraising program.
- b** Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. **Yes** **No**
- c** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. **Yes** **No**
- d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.
- e** Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. **Yes** **No**
-
- 5** Are you **affiliated** with a governmental unit? If "Yes," explain. **Yes** **No**
- 6a** Do you or will you engage in **economic development**? If "Yes," describe your program. **Yes** **No**
- b** Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.
-
- 7a** Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. **Yes** **No**
- b** Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. **Yes** **No**
- c** If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.
-
- 8** Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. **Yes** **No**
-
- 9a** Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. **Yes** **No**
- b** Do you provide child care so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
- c** Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
- d** Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
-
- 10** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. **Yes** **No**

Part VIII Your Specific Activities (Continued)

- 11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. Yes No
-
- 12a** Do you or will you operate in a **foreign country** or **countries**? If "Yes," answer lines 12b through 12d. If "No," go to line 13a. Yes No
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
-
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. Yes No
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. Yes No
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following:
- (i)** Do you require an application form? If "Yes," attach a copy of the form. Yes No
- (ii)** Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. Yes No
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
-
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. Yes No
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. Yes No
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. Yes No
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. Yes No
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. Yes No

Part VIII Your Specific Activities (Continued)

- | | | | |
|-----------|--|-------------------------------------|------------------------------------|
| 15 | Do you have a close connection with any organizations? If "Yes," explain. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 16 | Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 17 | Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," explain. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 18 | Are you applying for exemption as a charitable risk pool under section 501(n)? If "Yes," explain. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 19 | Do you or will you operate a school ? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 20 | Is your main function to provide hospital or medical care ? If "Yes," complete Schedule C. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 21 | Do you or will you provide low-income housing or housing for the elderly or handicapped ? If "Yes," complete Schedule F. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 22 | Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Note: Private foundations may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

A. Statement of Revenues and Expenses

	Type of revenue or expense	3 prior tax years or 2 succeeding tax years				(e) Provide Total for (a) through (d)
		(a) From To	(b) From To	(c) From To	(d) From To	
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)					
	2 Membership fees received					
	3 Gross investment income					
	4 Net unrelated business income					
	5 Taxes levied for your benefit					
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
	7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)					
	8 Total of lines 1 through 7					
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)					
	10 Total of lines 8 and 9					
	11 Net gain or loss on sale of capital assets (attach schedule and see instructions)					
	12 Unusual grants					
	13 Total Revenue Add lines 10 through 12					
Expenses	14 Fundraising expenses					
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)					
	16 Disbursements to or for the benefit of members (attach an itemized list)					
	17 Compensation of officers, directors, and trustees					
	18 Other salaries and wages					
	19 Interest expense					
	20 Occupancy (rent, utilities, etc.)					
	21 Depreciation and depletion					
	22 Professional fees					
	23 Any expense not otherwise classified, such as program services (attach itemized list)					
	24 Total Expenses Add lines 14 through 23					

Part IX Financial Data (Continued)

B. Balance Sheet (for your most recently completed tax year)

Year End:

Assets		(Whole dollars)
1	Cash	1
2	Accounts receivable, net	2
3	Inventories	3
4	Bonds and notes receivable (attach an itemized list)	4
5	Corporate stocks (attach an itemized list)	5
6	Loans receivable (attach an itemized list)	6
7	Other investments (attach an itemized list)	7
8	Depreciable and depletable assets (attach an itemized list)	8
9	Land	9
10	Other assets (attach an itemized list)	10
11	Total Assets (add lines 1 through 10)	11
Liabilities		
12	Accounts payable	12
13	Contributions, gifts, grants, etc. payable	13
14	Mortgages and notes payable (attach an itemized list)	14
15	Other liabilities (attach an itemized list)	15
16	Total Liabilities (add lines 12 through 15)	16
Fund Balances or Net Assets		
17	Total fund balances or net assets	17
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain.	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. (See instructions.)

- 1a** Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. Yes No
If you are unsure, see the instructions.
- b** As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.
- 2** Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. Yes No
- 3** Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. Yes No
- 4** Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? Yes No
- 5** If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.
- The organization is not a private foundation because it is:
- a** 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
 - b** 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B.
 - c** 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
 - d** 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

Do not complete line 6a. Request for Advance Ruling is not available.

Part X Public Charity Status (Continued)

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety.
 - f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
 - g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
 - h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
 - i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status.
- 6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.
- a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

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

Do not complete line 6a. Request for Advance Ruling is not available.

For Organization

.....
(Signature of Officer, Director, Trustee, or other authorized official) (Type or print name of signer) (Date)
.....
(Type or print title or authority of signer)

For IRS Use Only

.....
IRS Director, Exempt Organizations (Date)

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).
- (i) (a) Enter 2% of line 8, column (e) on Part IX-A, Statement of Revenues and Expenses. _____
(b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A, Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box.
(b) For each year amounts are included on line 9 of Part IX-A, Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A, Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.
- 7 Did you receive any unusual grants during any of the years shown on Part IX-A, Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. Yes No

Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$850. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$400. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? **Yes** **No**
 If "Yes," check the box on line 2 and enclose a user fee payment of \$400 (Subject to change—see above).
 If "No," check the box on line 3 and enclose a user fee payment of \$850 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$400 (Subject to change).
- 3 Check the box if you have enclosed the user fee payment of \$850 (Subject to change).

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here



.....
 (Signature of Officer, Director, Trustee, or other authorized official)

.....
 (Type or print name of signer)

.....
 (Date)

.....
 (Type or print title or authority of signer)

Reminder: Send the completed Form 1023 Checklist with your filled-in-application. Form **1023** (Rev. 12-2013)

Schedules A – H can be found on the Form online as these Schedules are only needed for specific entities and not general family foundations.

EXHIBIT H

Form 2848 (Rev. Dec. 2015) Department of the Treasury Internal Revenue Service	Power of Attorney and Declaration of Representative ▶ Information about Form 2848 and its instructions is at www.irs.gov/form2848 .	OMB No. 1545-0150 For IRS Use Only Received by: _____ Name _____ Telephone _____ Function _____ Date / /
Part I Power of Attorney Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.		
1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.		
Taxpayer name and address		Taxpayer identification number(s) Daytime telephone number Plan number (if applicable)
hereby appoints the following representative(s) as attorney(s)-in-fact:		
2 Representative(s) must sign and date this form on page 2, Part II.		
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
Check if to be sent copies of notices and communications <input type="checkbox"/> Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
Check if to be sent copies of notices and communications <input type="checkbox"/> Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
(Note: IRS sends notices and communications to only two representatives.) Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
(Note: IRS sends notices and communications to only two representatives.) Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
to represent the taxpayer before the Internal Revenue Service and perform the following acts:		
3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).		
Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF ▶ <input type="checkbox"/>		
5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):		
<input type="checkbox"/> Authorize disclosure to third parties; <input type="checkbox"/> Substitute or add representative(s); <input type="checkbox"/> Sign a return; _____		

<input type="checkbox"/> Other acts authorized: _____		

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.
▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature	Date	Title (if applicable)
Print Name	Print name of taxpayer from line 1 if other than individual	

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—licensed to practice as a certified public accountant is active in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer’s immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date

Tax Information Authorization
 ▶ Information about Form 8821 and its instructions is at www.irs.gov/form8821.
 ▶ Do not sign this form unless all applicable lines have been completed.
 ▶ Do not use Form 8821 to request copies of your tax returns or to authorize someone to represent you.

OMB No. 1545-1168
For IRS Use Only
 Received by:
 Name _____
 Telephone _____
 Function _____
 Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 7.

Taxpayer name and address	Taxpayer identification number(s)
	Daytime telephone number Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form. **Check here if a list of additional appointees is attached** ▶

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
------------------	---

3 Tax Information. Appointee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4960H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6 ▶

5 Disclosure of tax information (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ▶

Note. Appointees will no longer receive forms, publications, and other related materials with the notices.

b If you do not want any copies of notices or communications sent to your appointee, check this box ▶

6 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box is not checked, the IRS will automatically revoke all prior Tax Information Authorizations on file unless you check the line 6 box and attach a copy of the Tax Information Authorization(s) that you want to retain. ▶

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 6 instructions.

7 Signature of taxpayer. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

▶ IF NOT COMPLETE, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.
 ▶ DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

_____ Signature	_____ Date
_____ Print Name	_____ Title (if applicable)

EXHIBIT I

Form 1023 Checklist

(Revised December 2013)

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

Note. Retain a copy of the completed Form 1023 in your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.

- Assemble the application and materials in this order:
 - Form 1023 Checklist
 - Form 2848, *Power of Attorney and Declaration of Representative* (if filing)
 - Form 8821, *Tax Information Authorization* (if filing)
 - Expedite request (if requesting)
 - Application (Form 1023 and Schedules A through H, as required)
 - Articles of organization
 - Amendments to articles of organization in chronological order
 - Bylaws or other rules of operation and amendments
 - Documentation of nondiscriminatory policy for schools, as required by Schedule B
 - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing)
 - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.

 - User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.

 - Employer Identification Number (EIN)

 - Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
 - You must provide specific details about your past, present, and planned activities.
 - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
 - Describe your purposes and proposed activities in specific easily understood terms.
 - Financial information should correspond with proposed activities.

 - Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.

Schedule A	Yes ___ No ___	Schedule E	Yes ___ No ___
Schedule B	Yes ___ No ___	Schedule F	Yes ___ No ___
Schedule C	Yes ___ No ___	Schedule G	Yes ___ No ___
Schedule D	Yes ___ No ___	Schedule H	Yes ___ No ___
-

- An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
 - Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) _____
 - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law _____
- Signature of an officer, director, trustee, or other official who is authorized to sign the application.
 - Signature at Part XI of Form 1023.
- Your name on the application must be the same as your legal name as it appears in your articles of organization.

Send completed Form 1023, user fee payment, and all other required information, to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

If you are using express mail or a delivery service, send Form 1023, user fee payment, and attachments to:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

EXHIBIT J

Top Ten Tips to shorten the tax-exempt application process

Following these simple tips can save time and effort

10. Provide the required information on the principal officers and board of directors. List the following information for the principal officers and board of directors:

a) Names; b) Mailing addresses; c) Titles and Positions; d) Annual compensation

9. Ensure a director, trustee, principal officer or other authorized individual signs the Form 1023 or Form 1024. Generally, a principal officer is the president, vice president, secretary or treasurer. The person signing the application must indicate his or her title or other authority to sign. A taxpayer's representative may not sign the application. An original signature is required. Forms 1023 and 1024 cannot be signed electronically, with a signature stamp or by fax.

8. Don't forget to submit a copy of adopted by-laws, code of regulations or any other document that sets out the organization's rules of operation, but only if adopted.

7. Include all of the necessary financial data. See the instructions to Form 1023 to determine how much information you need to provide, based on how long your organization has existed.

6. Include the month the organization's annual accounting period ends. The accounting period ending date on the application should match the date stated in your by-laws, on financial statements, and on any prior returns filed.

5. Attach all required schedules. Some lines require supporting schedules. Check all line items on financial statements.

4. Complete all required pages. The information contained on each page and schedule of Form 1023 and Form 1024 is necessary for the IRS to make a determination about your tax-exempt status. Form 1023 has various schedules and pages that must be filled out for churches, schools, hospitals, scholarships, supporting organizations and certain other organizations.

3. Provide enough information about the organization's activities to show us how it will achieve the exempt purpose. Please don't restate the purpose. Explain the specific activities that will achieve that purpose. Consider a "who, what, when, where, why and how" approach. Explain past, present, and planned activities. If you haven't started activity yet, develop plans that provide a clear understanding of how your organization will operate. It is not necessary to describe activities that are speculative at this time.

2. Attach a complete copy of the organizing document and all amendments. If the applicant is a corporation, include a complete copy of the articles of incorporation that shows it has been filed with and approved by the state. If the applicant is not incorporated, include a similar organizing document such as a constitution, articles of association, or by-laws. At a minimum, it should state the legal name, the purposes and the date of adoption. At least two members of the organization should sign the document. A trust document must be signed by the trustees and show the date of formation. For section 501(c)(3) applicants, the organizing document must comply with the organizational test for exemption.

1. The Number 1 tip to reduce delays in processing exempt organization applications is . . .

INCLUDE THE CORRECT USER FEE!

Ensure the application includes a check or money order made payable to the United States Treasury for the appropriate user fee.

EXHIBIT K

Form 1023 Application for Recognition of Exemption Under Section 501(c)(3)
The John Doe Foundation, Inc.
EIN: 13-1234567

Table of Contents

Exhibit A	Form 1023 Checklist
Exhibit B	Form 2848, <i>Power of Attorney and Declaration of Representative</i>
Exhibit C	Application (Form 1023 and Schedules H)
Exhibit D	Copy of Certificate of Organization
Exhibit E	Copy of Bylaws
Exhibit F	Additional Information to Part I. Identification of Applicant
Exhibit G	Additional Information to Part IV. Narrative Description of Your Activities
Exhibit H	Additional Information to Part V. Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors and Conflict of Interest Policy
Exhibit I	Additional Information to Part VI. Your Members and Other Individuals and Organizations that Receive Benefits From You
Exhibit J	Additional Information to Part VIII. Your Specific Activities and Draft Solicitation Letter
Exhibit K	Additional Information to Part IX. Financial Data

Form 1023 Application for Recognition of Exemption Under Section 501(c)(3)
The John Doe Foundation, Inc.
EIN: 13-1234567

Part I. Identification of Applicant

Line 7. Are you represented by an authorized representative, such as an attorney or accountant? If “Yes,” provide the authorized representative’s name, and the name and address of the authorized representative’s firm. Include a completed Form 2848, *Power of Attorney and Declaration of Representative*, with your application if you would like us to communicate with your representative.

Authorized Representative:
Leslie Levin, Esq.
Cuddy & Feder LLP
445 Hamilton Avenue
14th Floor
White Plains, NY 10601

Form 2848, *Power of Attorney and Declaration of Representative*
attached as Exhibit B.

Form 1023 Application for Recognition of Exemption Under Section 501(c)(3)
The John Doe Foundation, Inc.
EIN: 13-1234567

Part IV. Narrative Description of Your Activities

Using an attachment, describe your *past*, *present*, and *planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

At the present time, the organization has not yet commenced operations, so that there are no past or present activities.

It is planned that the activity of the organization will be to use and apply funds, in the form of grants, gifts or loans to United States governments and governmental agencies operating for public benefit and/or to other recognized Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), or the corresponding section of any future Internal Revenue law, charities that provide benefits for charitable, religious, scientific, literary and educational purposes. It is intended that the Board of Directors at its meetings will select recognized United States governments and governmental agencies, as well as/or recognized Code section 501(c)(3) charities to receive such grants, gifts or loans. Upon the resolution of the Board of Directors, the organization will make such grants, gifts or loans to such selected agencies and/or charities. In deciding upon such grants, gifts or loans, the Board of Directors will take into consideration the activities of the various governmental agencies and/or Code section 501(c)(3) charities, including what activities are most needed at the time and how effective the various governmental agencies and/or Code section 501(c)(3) charities are in furthering their own purposes.

In addition, the organization is committed to charitable activities. Chief among these activities is _____. These programs are open to everyone, regardless of age or nationality. Funding will also be used to _____.

Form 1023 Application for Recognition of Exemption Under Section 501(c)(3)
The John Doe Foundation, Inc.
EIN: 13-1234567

Part V. Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

Line 2a. Are any of your officers, directors, or trustees **related** to each other through **family** or **business relationships**? If “Yes,” identify the individuals and explain the relationship.

John Doe and Jane Doe are married to each other.

Line 3a. For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

Name:	John Doe
Qualifications:	Charitable
Average hours worked:	As needed
Duties:	Director and President

Name:	Jane Doe
Qualifications:	Charitable
Average hours worked:	As needed
Duties:	Director, Vice President and Treasurer

Name:	Bob Smith
Qualifications:	Charitable
Average hours worked:	As needed
Duties:	Director and Secretary

Form 1023 Application for Recognition of Exemption Under Section 501(c)(3)
The John Doe Foundation, Inc.
EIN: 13-1234567

Part V. Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (continued)

Line 5A. Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If “Yes,” provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If “No,” answer lines 5b and 5c.

On _____, 20____, the Board of Directors adopted the attached Conflict of Interest Policy

Part VI. Your Members and Other Individuals and Organizations that Receive Benefits From You

Line 1a. In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals.

The organization plans to provide _____.
The organization eventually plans to provide funds to _____.
Additionally, scholarships will be provided to _____. See Part IV narrative for more details (Exhibit G).

Line 1b. In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations.

The organization plans to make contributions of funds to organizations exempt from Federal income tax under Section 501(c)(3) of the Code.

Line 2. Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program.

Economic assistance will be provided to _____ which will be indicated on the application. Economic assistance will be provided to _____ will be indicated on the application.

Part VIII. Your Specific Activities

Line 4a. Do you or will you undertake **fundraising**? If “Yes,” check all the fundraising programs you do or will conduct. Attach a description of each fundraising program.

The organization plans to conduct fundraising via phone calls, face to face solicitations, e-mails and mailings. A copy of a proposed draft solicitation letter is attached. Eventually, the organization plans to solicit grants from government and foundation sources. The organization is considering holding dinners as a fundraising source. Admission would be charged for the dinners. To the extent that the admission exceeds the cost of the event, that portion would be considered a donation to the organization. Voluntary donations will also be requested from the participants in the after school programs.

Line 4b. Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If “Yes,” describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements.

Eventually, the organization plans to hire a professional fundraiser.

Line 4d. List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

New York: Queens, New York City, Long Island and Westchester – fundraising for this organization. Eventually, the organization hopes to expand its fundraising efforts to other states and local jurisdictions.

Form 1023 Application for Recognition of Exemption Under Section 501(c)(3)
The John Doe Foundation, Inc.
EIN: 13-1234567

Part VIII. Your Specific Activities (continued)

Line 13b. Describe how your grants, loans, or other distributions to organizations further your exempt purposes.

The organization makes distributions of funds for charitable purposes to organizations exempt from Federal income tax under Section 501(c)(3) of the Code.

Line 13d. Identify each recipient organization and any **relationship** between you and the recipient organization.

The organization makes distributions of funds for charitable purposes to organizations exempt from Federal income tax under Section 501(c)(3) of the Code. These organizations have no relationship with the organization. Each year organizations are picked to further the organization's charitable intentions based on recommendations by the Directors.

Line 13e. Describe the records you keep with respect to the grants, loans, or other distributions you make.

A ledger book will be maintained. At year end, a list will be prepared of all charitable organizations that received funds from the Foundation during the course of the year and the amount of each such distribution. The Board of Directors then will consent to these distributions at its Annual Board Meeting. The Minutes will reflect such approval.

Line 13f. Describe your selection process . . .

Each year organizations are picked to further the organization's charitable intentions based on recommendations by the Directors.

Form 1023 Application for Recognition of Exemption Under Section 501(c)(3)
The John Doe Foundation, Inc.
EIN: 13-1234567

Part VIII. Your Specific Activities (continued)

Line 13g. Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.

No procedures are in place since each distribution is made to an organization that is exempt from Federal income tax under Section 501(c)(3) of the Code and the organization places no obligations on the organization in order to receive such funds.

Line 14b. Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.

The organization may make distributions of funds for charitable purposes to foreign organizations which are recognized Code section 501(c)(3) charities located in Israel. These organizations have no relationship with the organization. Each year organizations are picked to further the organization's charitable intentions based on recommendations by the Directors.

In addition, the organization is committed to improving facilities and equipment in _____ in _____. These _____ have no relationship with the organization. Each year _____ will be picked to further the organization's charitable intentions based on an application process reviewed by the Board of Directors. The organization envisions an application will be required describing the need to improve the facilities and equipment of the _____, the estimated cost to make the improvements, how the improvements will benefit the _____ and its members and whether funds from other sources will also be used to make the improvements.

Line 14d. Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If “Yes,” describe how you relay this information to contributors.

Donors will be advised orally and in writing that all donations, unless specified otherwise, will be used for any purpose consistent with its exempt purposes.

Form 1023 Application for Recognition of Exemption Under Section 501(c)(3)
The John Doe Foundation, Inc.
EIN: 13-1234567

Part VIII. Your Specific Activities (continued)

Line 14e. Do you or will you make pre-grant inquiries about the recipient organization? If “Yes,” describe these inquiries, including whether you inquire about the recipient’s financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information.

The Directors will make telephone calls or conduct research to find out the organization’s tax-exempt status, its ability to accomplish the purpose for which the resources are provided, and other relevant information. Additionally, the organization will secure for its records a copy of the letter from the IRS recognizing such organization as a Code section 501(c)(3) charity.

If such entity is not recognized as a Code section 501(c)(3) charity, such as the _____ in _____, a formal grant request from such entity will be required stating the contact person, finances, other funding sources, proposed use of the funds and timeline for completion of the project.

Line 14f. Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If “Yes,” describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately.

Written request for verification that distribution was used for general charitable purposes in furtherance of organization’s exempt purposes. Additionally, site visits will be conducted if possible and at least quarterly updates from the main foreign contact will be required to ensure compliance with the terms of the grant request.

The John Doe Foundation, Inc.
c/o Mr. and Mrs. John Doe
1 Main Street
Flushing, New York 11367

_____, 20____

Dear Sir or Madam:

Our organization, The John Doe Foundation, Inc., is committed to charitable activities. Chief among these activities is _____. Funding will also be used to _____. The organization eventually plans to use its funds to _____. Additionally, scholarships will be provided to send children to _____.

Together, we hope to cultivate programs to benefit our local community and our broader community in _____. Your tax-deductible donation to our organization would help to provide funding for these programs and many others. We would be happy to provide you with additional details about our organization and the programs we run.

Thank you for your interest and support.

Your truly,

John Doe, President

A copy of our latest annual report may be obtained, upon request, from The John Doe Foundation, Inc. or from the New York State Attorney's General's Charities Bureau, Attn: FOIL Officer, 120 Broadway, New York, New York 10271, once such annual report has been initially filed following approval of 501(c)(3) tax-exempt status by the Internal Revenue Service.

Form 1023 Application for Recognition of Exemption Under Section 501(c)(3)
The John Doe Foundation, Inc.
EIN: 13-1234567

Part IX. Financial Data (Cont.)

Line 15: Contributions, gifts, grants, and similar amounts paid out (attach itemized list).

Tax Year: 05/10/20__ to 12/31/20__ 01/01/20__ - 12/31/20__ 01/01/20__ - 12/31/20__

(LIST DONATIONS)

Total	\$50,000	\$100,000	\$100,000
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Line 23: Any expense not otherwise classified, such as program services (attached itemized list).

Tax Year: 05/10/20__ to 12/31/20__ 01/01/20__ - 12/31/20__ 01/01/20__ - 12/31/20__

Materials

Brochures

Office Supplies

Insurance

Travel, Car, etc.

"Rainy Day" Fund

Stationary

Brochure Design

Computer Equipment

(LIST EXPENSES - ABOVE ITEMS ARE JUST EXAMPLES)

Total Expenses	\$500,000	\$1,000,000	\$1,500,000
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EXHIBIT L

You must complete the Form 1023-EZ Eligibility Worksheet in the Instructions for Form 1023-EZ to determine if you are eligible to file this form. Form 1023-EZ is filed electronically only on Pay.gov. Go to www.irs.gov/form1023ez for additional filing information.

Form **1023-EZ**
(June 2014)

Department of the Treasury
Internal Revenue Service

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

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 1023-EZ and its separate instructions is at www.irs.gov/form1023.

OMB No. 1545-0056

Note: If exempt status is approved, this application will be open for public inspection.

Check this box to attest that you have completed the Form 1023-EZ Eligibility Worksheet in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3).

Part I Identification of Applicant

1a Full Name of Organization				
b Address (number, street, and room/suite). If a P.O. box, see instructions.		c City	d State	e Zip Code + 4
2 Employer Identification Number	3 Month Tax Year Ends (MM)	4 Person to Contact if More Information is Needed		
5 Contact Telephone Number		6 Fax Number (optional)	7 User Fee Submitted	
8 List the names, titles, and mailing addresses of your officers, directors, and/or trustees. (If you have more than five, see instructions.)				
First Name:	Last Name:	Title:		
Street Address:	City:	State:	Zip Code + 4:	
First Name:	Last Name:	Title:		
Street Address:	City:	State:	Zip Code + 4:	
First Name:	Last Name:	Title:		
Street Address:	City:	State:	Zip Code + 4:	
First Name:	Last Name:	Title:		
Street Address:	City:	State:	Zip Code + 4:	
First Name:	Last Name:	Title:		
Street Address:	City:	State:	Zip Code + 4:	
9 a Organization's Website (if available):				
b Organization's Email (optional):				

Part II Organizational Structure

- To file this form, you must be a corporation, an unincorporated association, or a trust. Check the box for the type of organization.
 Corporation Unincorporated association Trust
- Check this box to attest that you have the organizing document necessary for the organizational structure indicated above.
(See the instructions for an explanation of necessary organizing documents.)
- Date incorporated if a corporation, or formed if other than a corporation (MMDDYYYY): _____
- State of incorporation or other formation: _____
- Section 501(c)(3) requires that your organizing document must limit your purposes to one or more exempt purposes within section 501(c)(3).
 Check this box to attest that your organizing document contains this limitation.
- Section 501(c)(3) requires that your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
 Check this box to attest that your organizing document does not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
- Section 501(c)(3) requires that your organizing document must provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.
 Check this box to attest that your organizing document contains the dissolution provision required under section 501(c)(3) or that you do not need an express dissolution provision in your organizing document because you rely on the operation of state law in the state in which you are formed for your dissolution provision.

For Paperwork Reduction Act Notice, see the instructions.

Catalog No. 66267N

Form **1023-EZ** (6-2014)

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Part III Your Specific Activities

- 1 Enter the appropriate 3-character NTEE Code that best describes your activities (See the instructions): _____
- 2 To qualify for exemption as a section 501(c)(3) organization, you must be organized and operated exclusively to further one or more of the following purposes. By checking the box or boxes below, you attest that you are organized and operated exclusively to further the purposes indicated. **Check all that apply.**

<input type="checkbox"/> Charitable	<input type="checkbox"/> Religious	<input type="checkbox"/> Educational
<input type="checkbox"/> Scientific	<input type="checkbox"/> Literary	<input type="checkbox"/> Testing for public safety
<input type="checkbox"/> To foster national or international amateur sports competition		<input type="checkbox"/> Prevention of cruelty to children or animals
- 3 To qualify for exemption as a section 501(c)(3) organization, you must:
 - Refrain from supporting or opposing candidates in political campaigns in any way.
 - Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).
 - Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
 - Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s).
 - Not devote more than an insubstantial part of your activities attempting to influence legislation or, if you made a section 501(h) election, not normally make expenditures in excess of expenditure limitations outlined in section 501(h).
 - Not provide commercial-type insurance as a substantial part of your activities. **Check this box** to attest that you have not conducted and will not conduct activities that violate these prohibitions and restrictions.
- 4 Do you or will you attempt to influence legislation? Yes No
(If yes, consider filing Form 5768. See the instructions for more details.)
- 5 Do you or will you pay compensation to any of your officers, directors, or trustees? Yes No
(Refer to the instructions for a definition of **compensation**.)
- 6 Do you or will you donate funds to or pay expenses for individual(s)? Yes No
- 7 Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States? Yes No
- 8 Do you or will you engage in financial transactions (for example, loans, payments, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control? Yes No
- 9 Do you or will you have unrelated business gross income of \$1,000 or more during a tax year? Yes No
- 10 Do you or will you operate bingo or other gaming activities? Yes No
- 11 Do you or will you provide disaster relief? Yes No

Part IV Foundation Classification

Part IV is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status.

- 1 If you qualify for public charity status, check the appropriate box (1a – 1c below) and skip to **Part V** below.
 - a **Check this box** to attest that you normally receive at least one-third of your support from public sources or you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization. **Sections 509(a)(1) and 170(b)(1)(A)(v).**
 - b **Check this box** to attest that you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income. **Section 509(a)(2).**
 - c **Check this box** to attest that you are operated for the benefit of a college or university that is owned or operated by a governmental unit. **Sections 509(a)(1) and 170(b)(1)(A)(iv).**
- 2 If you are not described in items 1a – 1c above, you are a private foundation. As a private foundation, you are required by section 508(e) to have specific provisions in your organizing document, unless you rely on the operation of state law in the state in which you were formed to meet these requirements. These specific provisions require that you operate to avoid liability for private foundation excise taxes under sections 4941-4945.
 - Check this box** to attest that your organizing document contains the provisions required by section 508(e) or that your organizing document does not need to include the provisions required by section 508(e) because you rely on the operation of state law in your particular state to meet the requirements of section 508(e). (See the instructions for explanation of the section 508(e) requirements.)

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Part V Reinstatement After Automatic Revocation

Complete this section only if you are applying for reinstatement of exemption after being automatically revoked for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under section 4 or 7 of Revenue Procedure 2014-11. (Check only one box.)

- 1 Check this box if you are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By checking this box, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. (See the instructions for requirements.)
- 2 Check this box if you are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filing this application.

Part VI Signature

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

PLEASE
SIGN
HERE

(Type name of signor)

(Type title or authority of signor)

(Signature of Officer, Director, Trustee, or other authorized official)

(Date)

Form 1023-EZ is filed electronically only on Pay.gov

EXHIBIT M

Governance Check Sheet

This check sheet is to be used by EO Revenue Agents in the examination of I.R.C. 501(c)(3) public charities. Please complete all parts of this check sheet.

Part 1 - Revenue Agent and Exempt Organization Information

1. Agent Name	<input type="text"/>	Group Number	<input type="text"/>
2. Organization Name	<input type="text"/>		
3. EIN	<input type="text"/>		
4. Tax Period(s) Examined	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Form Being Examined	<input type="text"/>		
6. Foundation Code	<input type="text"/>		

Part 2 - Governing Body and Management

7. Does the organization have a written mission statement that articulates its current I.R.C. § 501(c)(3) purpose(s)?
Select one of the options.

8. Do the organization's bylaws set forth the following information for the members of the governing body and the organization's officers? Select one of the options from each of the drop down boxes.
Composition Duties Qualifications Voting Rights

9. Have copies of the most recent versions of the organization's articles and bylaws been provided to the following? Select all that apply.
 All Board Members Only Voting Board Members General Public (by request) General Public (online) Not Provided

10. At the beginning of the primary year under examination, what was the number of board members with voting rights? Enter a whole number.

11a. How often did a quorum of voting board members meet during the primary year under examination? Enter a whole number.

11b. How often did the full board meet during the primary year under examination? Select one of the options.

12. Did the number of meetings referred in 11a and 11b meet or exceed the meeting requirements set forth in the organization's bylaws? Select one of the options.

Part 3 - Compensation

13. Are compensation arrangements for all officers, directors, trustees, and key employees approved in advance by an authorized body of the organization composed of individuals with no conflict of interest with respect to the compensation arrangement? Select one of the options.

14a. Does the authorized body rely upon comparability data in making compensation determinations? Select one of the options.

14b. If "Always" or "Sometimes" for 14a, select the comparability data considered by the organization? Select all that apply.
 Exempt Organizations Non-Profit Entities Not Exempt From Tax Governmental Entities For-Profit Entities Other

14c. If the "Other" box is checked for 14b, provide a brief explanation of the other source.

15. Is the basis for all compensation determinations contemporaneously documented. Select one of the options.

Part 4 - Organizational Control

16a. Did any of the organization's voting board members have a family relationship and/or outside business relationship with any other voting or non-voting board member, officer, director, trustee, or key employee? Select one of the options.

16b. If YES to 16a, list the number of relationships between the officers, directors, trustees, or key employees.

16c. Number with Family Relationships Number with Business Relationships Number with Both Relationships
Total Number of Relationships (should equal the amount listed in 16b)

17. Does effective control of the organization rest with a single or select few individuals? Select one of the options.

Part 5 - Conflict of Interest

- 18a. Does the organization have a written conflict of interest policy? Select one of the options.
- 18b. If YES to 18a, does the policy address recusals? Select one of the options.
- 18c. If YES to 18a, does the policy require annual written disclosures of conflicts of interest? Select one of the options.
- 18d. If YES to 18a, during the primary year under examination, if any actual or potential conflicts of interest were disclosed, was the organization's conflict of interest policy adhered to? Select one of the options.

Part 6 - Financial Oversight

19. Are there systems or procedures in place intended to make sure assets are properly used, consistent with the organization's mission? Select one of the options.
- 20a. How often did the organization provide board members with written reports of the organization's financial activities? Select one of the options.
- 20b. How often did the board discuss/consider reports of the organization's financial activities? Select one of the options.
21. Prior to filing, was the Form 990 reviewed by the full board and/or a designated committee? Select one of the options.
- 22a. During the primary year under examination, was an independent accountant's report prepared? Select one of the options.
- 22b. If YES to 22a, was the accountant's report discussed/considered by the full board and/or a designated committee? Select one of the options.
- 23a. Was a management letter prepared by the independent accountant? Select one of the options.
- 23b. If YES to 23a, was the management letter reviewed by the full board and/or a designated committee? Select one of the options.
- 23c. If YES to 23a, did the organization adopt any of the recommendations contained in the management letter? Select one of the options.

Part 7 - Document Retention

- 24a. Does the organization have a written policy for document retention and destruction? Select one of the options.
- 24b. If YES to 24a, does the organization adhere to its written policy for document retention and destruction? Select one of the options.
25. Does the board contemporaneously document its meetings and retain this documentation? Select one of the options.
26. Was your examination hindered by a lack of necessary documentation? Select one of the options.

Part 8 - Disposition

27. Examination Disposal Code for Primary Return
28. Principal Issue Codes for Primary Return
- | | |
|--------------|----------------------|
| First Issue | <input type="text"/> |
| Second Issue | <input type="text"/> |
| Third Issue | <input type="text"/> |
| Fourth Issue | <input type="text"/> |

This presentation is for informational purposes only and is not intended as a substitute for legal, accounting or financial counsel with respect to your individual circumstances.

Under IRS regulations we are required to add the following IRS Circular 230 disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding any penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction(s) or tax-related matter(s) addressed herein. This communication may not be forwarded (other than within the recipient to which it has been sent) without our express written consent.