



Department of the Treasury
Internal Revenue Service

Notice 1382

(Rev. December 2011)

Changes for Form 1023:

- Mailing address
- Parts IX, X and XI

Changes for Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Change of Mailing Address

The mailing address shown on Form 1023 Checklist, page 28, the first address under the last checkbox; and in the Instructions for Form 1023, page 4 under *Where to File*, has been changed to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Changes for Parts IX and X

Changes to Parts IX and X are necessary to comply with new regulations that eliminated the advance ruling process. Until Form 1023 is revised to reflect this change, please follow the directions on this notice when completing Part IX and Part X of Form 1023. For more information about the elimination of the advance ruling process, visit us at IRS.gov and click on "Charities and Non-Profits," then in the top right "Search" box type "Elimination of the Advance Ruling Process" (exactly as written) and select "Search."

Part IX. Financial Data

The instructions at the top of Part IX on page 9 of Form 1023 are now as follows. For purposes of this schedule, years in existence refer to completed tax years.

1. If in existence less than 5 years, complete the statement 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:
 - a. Three years of financial information if you have not completed one tax year, or
 - b. Four years of financial information if you have completed one tax year.
2. If in existence 5 or more years, complete the schedule for the most recent 5 tax years. You will need to provide a separate statement that includes information about the most recent 5 tax years because the data table in Part IX, has not been updated to provide for a 5th year.

Part X. Public Charity Status

Do not complete line 6a on page 11 of Form 1023, and **do not sign** the form under the heading "Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code."

Only complete line 6b and line 7 on page 11 of Form 1023, if in existence 5 or more tax years.

Part XI. Increase in User Fees

User fee increases are effective for all applications post marked after January 3, 2010.

1. \$400 for organizations whose gross receipts do not exceed \$10,000 or less annually over a 4-year period.
2. \$850 for organizations whose gross receipts exceed \$10,000 annually over a 4-year period.

For the current user fee amounts go to IRS.gov and select "Charities and Non-Profits" from the buttons near the top. Then select "Where Is My Exemption Application" and in the second paragraph click on "user fee." Alternatively, you can do a search for "user fees" with the applicable year in the "Search" box in the top right. Finally, you can also call 1-877-829-5500.

Application for Reinstatement and Retroactive

Reinstatement. After your organization's tax-exempt status was automatically revoked for failing to file a return or notice for three consecutive years, your organization must apply to have its tax-exempt status reinstated. You must file a Form 1023 if applying under section 501(c)(3) or Form 1024 if applying under a different Code section, pay the appropriate user fee, and write "Automatically Revoked" at the top of your application and the mailing envelope. If approved, the date of reinstatement will be the date of the application. See Notice 2011-44, 2011-25 I.R.B. 883, at http://www.irs.gov/irb/2011-25_IRB/ar10.html, for details. Smaller organizations — defined as having annual gross receipts of not more than \$50,000 in its most recently completed tax year — that have lost their tax-exempt status because of failure to file a required electronic notice (Form 990-N e-Postcard) may be eligible for transitional relief, including retroactive reinstatement and a reduced user fee. See Notice 2011-43, 2011-25 I.R.B. 882, at http://www.irs.gov/irb/2011-25_IRB/ar09.html, for details.



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

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

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	

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

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? Yes 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. Yes No
- f** Do you or will you record in writing both the information on which you relied to base your decision and its source? Yes 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. Yes 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.
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- 6a** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, or 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. Yes 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. Yes No
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- 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. Yes 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. Yes 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. Yes 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. Yes 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**

- mail solicitations
- email solicitations
- personal solicitations
- vehicle, boat, plane, or similar donations
- foundation grant solicitations
- phone solicitations
- accept donations on your website
- receive donations from another organization's website
- government grant solicitations
- 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	Current tax year	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:

(Whole dollars)

Assets		
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. If you are unsure, see the instructions. Yes No
- 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.

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

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 \$750. 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 \$300. 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 \$300 (Subject to change—see above).
 If "No," check the box on line 3 and enclose a user fee payment of \$750 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$300 (Subject to change).
- 3 Check the box if you have enclosed the user fee payment of \$750 (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.

Schedule A. Churches

- 1a** Do you have a written creed, statement of faith, or summary of beliefs? If "Yes," attach copies of relevant documents. **Yes** **No**
- b** Do you have a form of worship? If "Yes," describe your form of worship. **Yes** **No**
- 2a** Do you have a formal code of doctrine and discipline? If "Yes," describe your code of doctrine and discipline. **Yes** **No**
- b** Do you have a distinct religious history? If "Yes," describe your religious history. **Yes** **No**
- c** Do you have a literature of your own? If "Yes," describe your literature. **Yes** **No**
- 3** Describe the organization's religious hierarchy or ecclesiastical government.
- 4a** Do you have regularly scheduled religious services? If "Yes," describe the nature of the services and provide representative copies of relevant literature such as church bulletins. **Yes** **No**
- b** What is the average attendance at your regularly scheduled religious services? _____
- 5a** Do you have an established place of worship? If "Yes," refer to the instructions for the information required. **Yes** **No**
- b** Do you own the property where you have an established place of worship? **Yes** **No**
- 6** Do you have an established congregation or other regular membership group? If "No," refer to the instructions. **Yes** **No**
- 7** How many members do you have? _____
- 8a** Do you have a process by which an individual becomes a member? If "Yes," describe the process and complete lines 8b-8d, below. **Yes** **No**
- b** If you have members, do your members have voting rights, rights to participate in religious functions, or other rights? If "Yes," describe the rights your members have. **Yes** **No**
- c** May your members be associated with another denomination or church? **Yes** **No**
- d** Are all of your members part of the same **family**? **Yes** **No**
- 9** Do you conduct baptisms, weddings, funerals, etc.? **Yes** **No**
- 10** Do you have a school for the religious instruction of the young? **Yes** **No**
- 11a** Do you have a minister or religious leader? If "Yes," describe this person's role and explain whether the minister or religious leader was ordained, commissioned, or licensed after a prescribed course of study. **Yes** **No**
- b** Do you have schools for the preparation of your ordained ministers or religious leaders? **Yes** **No**
- 12** Is your minister or religious leader also one of your officers, directors, or trustees? **Yes** **No**
- 13** Do you ordain, commission, or license ministers or religious leaders? If "Yes," describe the requirements for ordination, commission, or licensure. **Yes** **No**
- 14** Are you part of a group of churches with similar beliefs and structures? If "Yes," explain. Include the name of the group of churches. **Yes** **No**
- 15** Do you issue church charters? If "Yes," describe the requirements for issuing a charter. **Yes** **No**
- 16** Did you pay a fee for a church charter? If "Yes," attach a copy of the charter. **Yes** **No**
- 17** Do you have other information you believe should be considered regarding your status as a church? If "Yes," explain. **Yes** **No**

Schedule B. Schools, Colleges, and Universities

If you operate a school as an activity, complete Schedule B

Section I Operational Information

- 1a** Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on? If "No," do not complete the remainder of Schedule B. **Yes** **No**
- b** Is the primary function of your school the presentation of formal instruction? If "Yes," describe your school in terms of whether it is an elementary, secondary, college, technical, or other type of school. If "No," do not complete the remainder of Schedule B. **Yes** **No**
- 2a** Are you a public school because you are operated by a state or subdivision of a state? If "Yes," explain how you are operated by a state or subdivision of a state. Do not complete the remainder of Schedule B. **Yes** **No**
- b** Are you a public school because you are operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated wholly or predominantly from government funds or property. Submit a copy of your funding agreement regarding government funding. Do not complete the remainder of Schedule B. **Yes** **No**
- 3** In what public school district, county, and state are you located?
- 4** Were you formed or substantially expanded at the time of public school desegregation in the above school district or county? **Yes** **No**
- 5** Has a state or federal administrative agency or judicial body ever determined that you are racially discriminatory? If "Yes," explain. **Yes** **No**
- 6** Has your right to receive financial aid or assistance from a governmental agency ever been revoked or suspended? If "Yes," explain. **Yes** **No**
- 7** Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," explain how that entity is selected, explain how the terms of any contracts or other agreements were or will be negotiated at arm's length, and explain how you determine that you will pay no more than fair market value for services. **Yes** **No**

Note. Make sure your answer is consistent with the information provided in Part VIII, line 7a.

- 8** Do you or will you manage your activities or facilities through your own employees or volunteers? If "No," attach a statement describing the activities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and how these managers were or will be selected. Also, submit copies of any contracts, proposed contracts, or other agreements regarding the provision of management services for your activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how you determine you will pay no more than fair market value for services. **Yes** **No**

Note. Answer "Yes" if you manage or intend to manage your programs through your own employees or by using volunteers. Answer "No" if you engage or intend to engage a separate organization or independent contractor. Make sure your answer is consistent with the information provided in Part VIII, line 7b.**Section II Establishment of Racially Nondiscriminatory Policy**Information required by **Revenue Procedure 75-50.**

- 1** Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body? If "Yes," state where the policy can be found or supply a copy of the policy. If "No," you must adopt a nondiscriminatory policy as to students before submitting this application. See Publication 557. **Yes** **No**
- 2** Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? **Yes** **No**
- a** If "Yes," attach a representative sample of each document.
- b** If "No," by checking the box to the right you agree that all future printed materials, including website content, will contain the required nondiscriminatory policy statement.
- 3** Have you published a notice of your nondiscriminatory policy in a newspaper of general circulation that serves all racial segments of the community? (See the instructions for specific requirements.) If "No," explain. **Yes** **No**
- 4** Does or will the organization (or any department or division within it) discriminate in any way on the basis of race with respect to admissions; use of facilities or exercise of student privileges; faculty or administrative staff; or scholarship or loan programs? If "Yes," for any of the above, explain fully. **Yes** **No**

Schedule B. Schools, Colleges, and Universities *(Continued)*

5 Complete the table below to show the racial composition for the current academic year and projected for the next academic year, of: (a) the student body, (b) the faculty, and (c) the administrative staff. Provide actual numbers rather than percentages for each racial category.

If you are not operational, submit an estimate based on the best information available (such as the racial composition of the community served).

Racial Category	(a) Student Body		(b) Faculty		(c) Administrative Staff	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total						

6 In the table below, provide the number and amount of loans and scholarships awarded to students enrolled by racial categories.

Racial Category	Number of Loans		Amount of Loans		Number of Scholarships		Amount of Scholarships	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total								

7a Attach a list of your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.

b Do any of these individuals or organizations have an objective to maintain segregated public or private school education? If "Yes," explain. **Yes** **No**

8 Will you maintain records according to the non-discrimination provisions contained in Revenue Procedure 75-50? If "No," explain. (See instructions.) **Yes** **No**

Schedule C. Hospitals and Medical Research Organizations

Check the box if you are a **hospital**. See the instructions for a definition of the term "hospital," which includes an organization whose principal purpose or function is providing **hospital or medical care**. Complete Section I below.

Check the box if you are a **medical research organization** operated in conjunction with a hospital. See the instructions for a definition of the term "medical research organization," which refers to an organization whose principal purpose or function is medical research and which is directly engaged in the continuous active conduct of medical research in conjunction with a hospital. Complete Section II.

Section I Hospitals

- 1a** Are all the doctors in the community eligible for staff privileges? If "No," give the reasons why and explain how the medical staff is selected. **Yes** **No**
- 2a** Do you or will you provide medical services to all individuals in your community who can pay for themselves or have private health insurance? If "No," explain. **Yes** **No**

b Do you or will you provide medical services to all individuals in your community who participate in Medicare? If "No," explain. **Yes** **No**

c Do you or will you provide medical services to all individuals in your community who participate in Medicaid? If "No," explain. **Yes** **No**
- 3a** Do you or will you require persons covered by Medicare or Medicaid to pay a deposit before receiving services? If "Yes," explain. **Yes** **No**

b Does the same deposit requirement, if any, apply to all other patients? If "No," explain. **Yes** **No**
- 4a** Do you or will you maintain a full-time emergency room? If "No," explain why you do not maintain a full-time emergency room. Also, describe any emergency services that you provide. **Yes** **No**

b Do you have a policy on providing emergency services to persons without apparent means to pay? If "Yes," provide a copy of the policy. **Yes** **No**

c Do you have any arrangements with police, fire, and voluntary ambulance services for the delivery or admission of emergency cases? If "Yes," describe the arrangements, including whether they are written or oral agreements. If written, submit copies of all such agreements. **Yes** **No**
- 5a** Do you provide for a portion of your services and facilities to be used for charity patients? If "Yes," answer 5b through 5e. **Yes** **No**

b Explain your policy regarding charity cases, including how you distinguish between charity care and bad debts. Submit a copy of your written policy.

c Provide data on your past experience in admitting charity patients, including amounts you expend for treating charity care patients and types of services you provide to charity care patients.

d Describe any arrangements you have with federal, state, or local governments or government agencies for paying for the cost of treating charity care patients. Submit copies of any written agreements.

e Do you provide services on a sliding fee schedule depending on financial ability to pay? If "Yes," submit your sliding fee schedule. **Yes** **No**
- 6a** Do you or will you carry on a formal program of medical training or medical research? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which you carry on the medical training or research programs. **Yes** **No**

b Do you or will you carry on a formal program of community education? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliation with other hospitals or medical care providers with which you offer community education programs. **Yes** **No**
- 7** Do you or will you provide office space to physicians carrying on their own medical practices? If "Yes," describe the criteria for who may use the space, explain the means used to determine that you are paid at least fair market value, and submit representative lease agreements. **Yes** **No**
- 8** Is your board of directors comprised of a majority of individuals who are representative of the community you serve? Include a list of each board member's name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. **Yes** **No**
- 9** Do you participate in any joint ventures? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. Also, submit copies of all agreements. **Yes** **No**

Note. Make sure your answer is consistent with the information provided in Part VIII, line 8.

Schedule C. Hospitals and Medical Research Organizations (Continued)**Section I Hospitals (Continued)**

- 10** Do you or will you manage your activities or facilities through your own employees or volunteers? If "No," attach a statement describing the activities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and how these managers were or will be selected. Also, submit copies of any contracts, proposed contracts, or other agreements regarding the provision of management services for your activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how you determine you will pay no more than fair market value for services.
Note. Answer "Yes" if you do manage or intend to manage your programs through your own employees or by using volunteers. Answer "No" if you engage or intend to engage a separate organization or independent contractor. Make sure your answer is consistent with the information provided in Part VIII, line 7b. **Yes** **No**
- 11** Do you or will you offer recruitment incentives to physicians? If "Yes," describe your recruitment incentives and attach copies of all written recruitment incentive policies. **Yes** **No**
- 12** Do you or will you lease equipment, assets, or office space from physicians who have a financial or professional relationship with you? If "Yes," explain how you establish a fair market value for the lease. **Yes** **No**
- 13** Have you purchased medical practices, ambulatory surgery centers, or other business assets from physicians or other persons with whom you have a business relationship, aside from the purchase? If "Yes," submit a copy of each purchase and sales contract and describe how you arrived at fair market value, including copies of appraisals. **Yes** **No**
- 14** Have you adopted a **conflict of interest policy** consistent with the sample health care organization conflict of interest policy in Appendix A of the instructions? If "Yes," submit a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," explain how you will avoid any conflicts of interest in your business dealings. **Yes** **No**

Section II Medical Research Organizations

- 1** Name the hospitals with which you have a relationship and describe the relationship. Attach copies of written agreements with each hospital that demonstrate continuing relationships between you and the hospital(s).
- 2** Attach a schedule describing your present and proposed activities for the direct conduct of medical research; describe the nature of the activities, and the amount of money that has been or will be spent in carrying them out.
- 3** Attach a schedule of assets showing their fair market value and the portion of your assets directly devoted to medical research.

Schedule D. Section 509(a)(3) Supporting Organizations

Section I Identifying Information About the Supported Organization(s)

1 State the names, addresses, and EINs of the supported organizations. If additional space is needed, attach a separate sheet.

Name	Address	EIN
		-
		-

2 Are all supported organizations listed in line 1 public charities under section 509(a)(1) or (2)? If "Yes," go to Section II. If "No," go to line 3. **Yes** **No**

3 Do the supported organizations have tax-exempt status under section 501(c)(4), 501(c)(5), or 501(c)(6)? **Yes** **No**

If "Yes," for each 501(c)(4), (5), or (6) organization supported, provide the following financial information:

- Part IX-A. Statement of Revenues and Expenses, lines 1-13 and
- Part X, lines 6b(ii)(a), 6b(ii)(b), and 7.

If "No," attach a statement describing how each organization you support is a public charity under section 509(a)(1) or (2).

Section II Relationship with Supported Organization(s)—Three Tests

To be classified as a supporting organization, an organization must meet one of three relationship tests:

- Test 1: "Operated, supervised, or controlled by" one or more publicly supported organizations, or
- Test 2: "Supervised or controlled in connection with" one or more publicly supported organizations, or
- Test 3: "Operated in connection with" one or more publicly supported organizations.

1 Information to establish the "operated, supervised, or controlled by" relationship (Test 1)
Is a majority of your governing board or officers elected or appointed by the supported organization(s)? If "Yes," describe the process by which your governing board is appointed and elected; go to Section III. If "No," continue to line 2. **Yes** **No**

2 Information to establish the "supervised or controlled in connection with" relationship (Test 2)
Does a majority of your governing board consist of individuals who also serve on the governing board of the supported organization(s)? If "Yes," describe the process by which your governing board is appointed and elected; go to Section III. If "No," go to line 3. **Yes** **No**

3 Information to establish the "operated in connection with" responsiveness test (Test 3)
Are you a trust from which the named supported organization(s) can enforce and compel an accounting under state law? If "Yes," explain whether you advised the supported organization(s) in writing of these rights and provide a copy of the written communication documenting this; go to Section II, line 5. If "No," go to line 4a. **Yes** **No**

4 Information to establish the alternative "operated in connection with" responsiveness test (Test 3)
a Do the officers, directors, trustees, or members of the supported organization(s) elect or appoint one or more of your officers, directors, or trustees? If "Yes," explain and provide documentation; go to line 4d, below. If "No," go to line 4b. **Yes** **No**

b Do one or more members of the governing body of the supported organization(s) also serve as your officers, directors, or trustees or hold other important offices with respect to you? If "Yes," explain and provide documentation; go to line 4d, below. If "No," go to line 4c. **Yes** **No**

c Do your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of the supported organization(s)? If "Yes," explain and provide documentation. **Yes** **No**

d Do the supported organization(s) have a significant voice in your investment policies, in the making and timing of grants, and in otherwise directing the use of your income or assets? If "Yes," explain and provide documentation. **Yes** **No**

e Describe and provide copies of written communications documenting how you made the supported organization(s) aware of your supporting activities.

Schedule D. Section 509(a)(3) Supporting Organizations (Continued)**Section II Relationship with Supported Organization(s)—Three Tests (Continued)**

- 5** Information to establish the “operated in connection with” integral part test (Test 3)
Do you conduct activities that would otherwise be carried out by the supported organization(s)? If “Yes,” explain and go to Section III. If “No,” continue to line 6a. **Yes** **No**
- 6** Information to establish the alternative “operated in connection with” integral part test (Test 3)
- a** Do you distribute at least 85% of your annual **net income** to the supported organization(s)? If “Yes,” go to line 6b. (See instructions.) **Yes** **No**
If “No,” state the percentage of your income that you distribute to each supported organization. Also explain how you ensure that the supported organization(s) are attentive to your operations.
- b** How much do you contribute annually to each supported organization? Attach a schedule.
- c** What is the total annual revenue of each supported organization? If you need additional space, attach a list.
- d** Do you or the supported organization(s) **earmark** your funds for support of a particular program or activity? If “Yes,” explain. **Yes** **No**
- 7a** Does your organizing document specify the supported organization(s) by name? If “Yes,” state the article and paragraph number and go to Section III. If “No,” answer line 7b. **Yes** **No**
- b** Attach a statement describing whether there has been an historic and continuing relationship between you and the supported organization(s).

Section III Organizational Test

- 1a** If you met relationship Test 1 or Test 2 in Section II, your organizing document must specify the supported organization(s) by name, or by naming a similar purpose or charitable class of beneficiaries. If your organizing document complies with this requirement, answer “Yes.” If your organizing document does not comply with this requirement, answer “No,” and see the instructions. **Yes** **No**
- b** If you met relationship Test 3 in Section II, your organizing document must generally specify the supported organization(s) by name. If your organizing document complies with this requirement, answer “Yes,” and go to Section IV. If your organizing document does not comply with this requirement, answer “No,” and see the instructions. **Yes** **No**

Section IV Disqualified Person Test

You do not qualify as a supporting organization if you are **controlled** directly or indirectly by one or more **disqualified persons** (as defined in section 4946) other than **foundation managers** or one or more organizations that you support. Foundation managers who are also disqualified persons for another reason are disqualified persons with respect to you.

- 1a** Do any persons who are disqualified persons with respect to you, (except individuals who are disqualified persons only because they are foundation managers), appoint any of your foundation managers? If “Yes,” (1) describe the process by which disqualified persons appoint any of your foundation managers, (2) provide the names of these disqualified persons and the foundation managers they appoint, and (3) explain how control is vested over your operations (including assets and activities) by persons other than disqualified persons. **Yes** **No**
- b** Do any persons who have a family or business relationship with any disqualified persons with respect to you, (except individuals who are disqualified persons only because they are foundation managers), appoint any of your foundation managers? If “Yes,” (1) describe the process by which individuals with a family or business relationship with disqualified persons appoint any of your foundation managers, (2) provide the names of these disqualified persons, the individuals with a family or business relationship with disqualified persons, and the foundation managers appointed, and (3) explain how control is vested over your operations (including assets and activities) in individuals other than disqualified persons. **Yes** **No**
- c** Do any persons who are disqualified persons, (except individuals who are disqualified persons only because they are foundation managers), have any influence regarding your operations, including your assets or activities? If “Yes,” (1) provide the names of these disqualified persons, (2) explain how influence is exerted over your operations (including assets and activities), and (3) explain how control is vested over your operations (including assets and activities) by individuals other than disqualified persons. **Yes** **No**

Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation

Schedule E is intended to determine whether you are eligible for tax exemption under section 501(c)(3) from the postmark date of your application or from your date of incorporation or formation, whichever is earlier. If you are not eligible for tax exemption under section 501(c)(3) from your date of incorporation or formation, Schedule E is also intended to determine whether you are eligible for tax exemption under section 501(c)(4) for the period between your date of incorporation or formation and the postmark date of your application.

- 1** Are you a church, association of churches, or integrated auxiliary of a church? If "Yes," complete Schedule A and stop here. Do not complete the remainder of Schedule E. **Yes** **No**
-
- 2a** Are you a public charity with annual **gross receipts** that are normally \$5,000 or less? If "Yes," stop here. Answer "No" if you are a private foundation, regardless of your gross receipts. **Yes** **No**
- b** If your gross receipts were normally more than \$5,000, are you filing this application within 90 days from the end of the tax year in which your gross receipts were normally more than \$5,000? If "Yes," stop here. **Yes** **No**
-
- 3a** Were you included as a subordinate in a group exemption application or letter? If "No," go to line 4. **Yes** **No**
- b** If you were included as a subordinate in a group exemption letter, are you filing this application within 27 months from the date you were notified by the organization holding the group exemption letter or the Internal Revenue Service that you cease to be covered by the group exemption letter? If "Yes," stop here. **Yes** **No**
- c** If you were included as a subordinate in a timely filed group exemption request that was denied, are you filing this application within 27 months from the postmark date of the Internal Revenue Service final adverse ruling letter? If "Yes," stop here. **Yes** **No**
-
- 4** Were you created on or before October 9, 1969? If "Yes," stop here. Do not complete the remainder of this schedule. **Yes** **No**
-
- 5** If you answered "No" to lines 1 through 4, we cannot recognize you as tax exempt from your date of formation unless you qualify for an extension of time to apply for exemption. Do you wish to request an extension of time to apply to be recognized as exempt from the date you were formed? If "Yes," attach a statement explaining why you did not file this application within the 27-month period. Do not answer lines 6, 7, or 8. If "No," go to line 6a. **Yes** **No**
-
- 6a** If you answered "No" to line 5, you can only be exempt under section 501(c)(3) from the postmark date of this application. Therefore, do you want us to treat this application as a request for tax exemption from the postmark date? If "Yes," you are eligible for an advance ruling. Complete Part X, line 6a. If "No," you will be treated as a private foundation. **Yes** **No**
- Note.** Be sure your ruling eligibility agrees with your answer to Part X, line 6.
- b** Do you anticipate significant changes in your sources of support in the future? If "Yes," complete line 7 below. **Yes** **No**

Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation *(Continued)*

7 Complete this item only if you answered "Yes" to line 6b. Include projected revenue for the first two full years following the current tax year.

Type of Revenue	Projected revenue for 2 years following current tax year		
	(a) From To	(b) From To	(c) Total
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 an itemized list)			
12 Unusual grants			
13 Total revenue. Add lines 10 through 12			

8 According to your answers, you are only eligible for tax exemption under section 501(c)(3) from the postmark date of your application. However, you may be eligible for tax exemption under section 501(c)(4) from your date of formation to the postmark date of the Form 1023. Tax exemption under section 501(c)(4) allows exemption from federal income tax, but generally not deductibility of contributions under Code section 170. Check the box at right if you want us to treat this as a request for exemption under 501(c)(4) from your date of formation to the postmark date. ▶

Attach a completed Page 1 of Form 1024, Application for Recognition of Exemption Under Section 501(a), to this application.

Schedule F. Homes for the Elderly or Handicapped and Low-Income Housing**Section I General Information About Your Housing**

1 Describe the type of housing you provide.

2 Provide copies of any application forms you use for admission.

3 Explain how the public is made aware of your facility.

4a Provide a description of each facility.

b What is the total number of residents each facility can accommodate?

c What is your current number of residents in each facility?

d Describe each facility in terms of whether residents rent or purchase housing from you.

5 Attach a sample copy of your residency or homeownership contract or agreement.

6 Do you participate in any joint ventures? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. Also, submit copies of all joint venture agreements. **Yes** **No**

Note. Make sure your answer is consistent with the information provided in Part VIII, line 8.

7 Do you or will you contract with another organization to develop, build, market, or finance your housing? If "Yes," explain how that entity is selected, explain how the terms of any contract(s) are negotiated at arm's length, and explain how you determine you will pay no more than fair market value for services. **Yes** **No**

Note. Make sure your answer is consistent with the information provided in Part VIII, line 7a.

8 Do you or will you manage your activities or facilities through your own employees or volunteers? If "No," attach a statement describing the activities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and how these managers were or will be selected. Also, submit copies of any contracts, proposed contracts, or other agreements regarding the provision of management services for your activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how you determine you will pay no more than fair market value for services. **Yes** **No**

Note. Answer "Yes" if you do manage or intend to manage your programs through your own employees or by using volunteers. Answer "No" if you engage or intend to engage a separate organization or independent contractor. Make sure your answer is consistent with the information provided in Part VIII, line 7b.

9 Do you participate in any government housing programs? If "Yes," describe these programs. **Yes** **No**

10a Do you own the facility? If "No," describe any enforceable rights you possess to purchase the facility in the future; go to line 10c. If "Yes," answer line 10b. **Yes** **No**

b How did you acquire the facility? For example, did you develop it yourself, purchase a project, etc. Attach all contracts, transfer agreements, or other documents connected with the acquisition of the facility.

c Do you lease the facility or the land on which it is located? If "Yes," describe the parties to the lease(s) and provide copies of all leases. **Yes** **No**

Schedule F. Homes for the Elderly or Handicapped and Low-Income Housing (Continued)**Section II Homes for the Elderly or Handicapped**

- 1a** Do you provide housing for the elderly? If "Yes," describe who qualifies for your housing in terms of age, infirmity, or other criteria and explain how you select persons for your housing. **Yes** **No**
- b** Do you provide housing for the handicapped? If "Yes," describe who qualifies for your housing in terms of disability, income levels, or other criteria and explain how you select persons for your housing. **Yes** **No**
-
- 2a** Do you charge an entrance or founder's fee? If "Yes," describe what this charge covers, whether it is a one-time fee, how the fee is determined, whether it is payable in a lump sum or on an installment basis, whether it is refundable, and the circumstances, if any, under which it may be waived. **Yes** **No**
- b** Do you charge periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. **Yes** **No**
- c** Is your housing affordable to a significant segment of the elderly or handicapped persons in the community? Identify your **community**. Also, if "Yes," explain how you determine your housing is affordable. **Yes** **No**
-
- 3a** Do you have an established policy concerning residents who become unable to pay their regular charges? If "Yes," describe your established policy. **Yes** **No**
- b** Do you have any arrangements with government welfare agencies or others to absorb all or part of the cost of maintaining residents who become unable to pay their regular charges? If "Yes," describe these arrangements. **Yes** **No**
-
- 4** Do you have arrangements for the healthcare needs of your residents? If "Yes," describe these arrangements. **Yes** **No**
-
- 5** Are your facilities designed to meet the physical, emotional, recreational, social, religious, and/or other similar needs of the elderly or handicapped? If "Yes," describe these design features. **Yes** **No**

Section III Low-Income Housing

- 1** Do you provide low-income housing? If "Yes," describe who qualifies for your housing in terms of income levels or other criteria, and describe how you select persons for your housing. **Yes** **No**
-
- 2** In addition to rent or mortgage payments, do residents pay periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. **Yes** **No**
-
- 3a** Is your housing affordable to low income residents? If "Yes," describe how your housing is made affordable to low-income residents. **Yes** **No**
- Note.** Revenue Procedure 96-32, 1996-1 C.B. 717, provides guidelines for providing low-income housing that will be treated as charitable. (At least 75% of the units are occupied by low-income tenants or 40% are occupied by tenants earning not more than 120% of the very low-income levels for the area.)
- b** Do you impose any restrictions to make sure that your housing remains affordable to low-income residents? If "Yes," describe these restrictions. **Yes** **No**
-
- 4** Do you provide social services to residents? If "Yes," describe these services. **Yes** **No**

Schedule G. Successors to Other Organizations

1a Are you a **successor** to a **for-profit organization**? If "Yes," explain the relationship with the **predecessor** organization that resulted in your creation and complete line 1b. **Yes** **No**

b Explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status.

2a Are you a successor to an organization other than a for-profit organization? Answer "Yes" if you have taken or will take over the activities of another organization; or you have taken or will take over 25% or more of the fair market value of the net assets of another organization. If "Yes," explain the relationship with the other organization that resulted in your creation. **Yes** **No**

b Provide the tax status of the predecessor organization. **Yes** **No**

c Did you or did an organization to which you are a successor previously apply for tax exemption under section 501(c)(3) or any other section of the Code? If "Yes," explain how the application was resolved. **Yes** **No**

d Was your prior tax exemption or the tax exemption of an organization to which you are a successor revoked or suspended? If "Yes," explain. Include a description of the corrections you made to re-establish tax exemption. **Yes** **No**

e Explain why you took over the activities or assets of another organization.

3 Provide the name, last address, and EIN of the predecessor organization and describe its activities.
Name: _____ **EIN:** -
Address: _____

4 List the owners, partners, principal stockholders, officers, and governing board members of the predecessor organization. Attach a separate sheet if additional space is needed.

Name	Address	Share/Interest (If a for-profit)

5 Do or will any of the persons listed in line 4, maintain a working relationship with you? If "Yes," describe the relationship in detail and include copies of any agreements with any of these persons or with any for-profit organizations in which these persons own more than a 35% interest. **Yes** **No**

6a Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof. **Yes** **No**

b Were any restrictions placed on the use or sale of the assets? If "Yes," explain the restrictions. **Yes** **No**

c Provide a copy of the agreement(s) of sale or transfer.

7 Were any debts or liabilities transferred from the predecessor for-profit organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed. **Yes** **No**

8 Will you lease or rent any property or equipment previously owned or used by the predecessor for-profit organization, or from persons listed in line 4, or from for-profit organizations in which these persons own more than a 35% interest? If "Yes," submit a copy of the lease or rental agreement(s). Indicate how the lease or rental value of the property or equipment was determined. **Yes** **No**

9 Will you lease or rent property or equipment to persons listed in line 4, or to for-profit organizations in which these persons own more than a 35% interest? If "Yes," attach a list of the property or equipment, provide a copy of the lease or rental agreement(s), and indicate how the lease or rental value of the property or equipment was determined. **Yes** **No**

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures

Section I *Names of individual recipients are not required to be listed in Schedule H.*

Public charities and private foundations complete lines 1a through 7 of this section. See the instructions to Part X if you are not sure whether you are a public charity or a private foundation.

- 1a Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc.
- b Describe the purpose and amount of your scholarships, fellowships, and other educational grants and loans that you award.
- c If you award educational loans, explain the terms of the loans (interest rate, length, forgiveness, etc.).
- d Specify how your program is publicized.
- e Provide copies of any solicitation or announcement materials.
- f Provide a sample copy of the application used.

2 Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," refer to the instructions. Yes No

3 Describe the specific criteria you use to determine who is eligible for your program. (For example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.)

- 4a Describe the specific criteria you use to select recipients. (For example, specific selection criteria could consist of prior academic performance, financial need, etc.)
- b Describe how you determine the number of grants that will be made annually.
- c Describe how you determine the amount of each of your grants.
- d Describe any requirement or condition that you impose on recipients to obtain, maintain, or qualify for renewal of a grant. (For example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.)

5 Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Describe whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.

6 Who is on the selection committee for the awards made under your program, including names of current committee members, criteria for committee membership, and the method of replacing committee members?

7 Are relatives of members of the selection committee, or of your officers, directors, or **substantial contributors** eligible for awards made under your program? If "Yes," what measures are taken to ensure unbiased selections? Yes No

Note. If you are a private foundation, you are not permitted to provide educational grants to **disqualified persons**. Disqualified persons include your substantial contributors and foundation managers and certain family members of disqualified persons.

Section II **Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section.**

1a If we determine that you are a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? Yes No N/A

- b For which section(s) do you wish to be considered?
 - 4945(g)(1)—Scholarship or fellowship grant to an individual for study at an educational institution
 - 4945(g)(3)—Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product

2 Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring? Yes No

3 Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in line 2? Yes No

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures
(Continued)

Section II Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section. (Continued)

- 4a** Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an *employee of a particular employer*? If "Yes," complete lines 4b through 4f. **Yes** **No**
- b** Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? (See lines 4c, 4d, and 4e, regarding the percentage tests.) **Yes** **No**
- c** Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? **Yes** **No** **N/A**
If "Yes," will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? **Yes** **No**
- d** Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? **Yes** **No** **N/A**
If "Yes," will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? If "No," go to line 4e. **Yes** **No**
- e** If you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer, will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? **Yes** **No** **N/A**
If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution. If "No," go to line 4f.
- Note.** Statistical or sampling techniques are not acceptable. See Revenue Procedure 85-51, 1985-2 C.B. 717, for additional information.
- f** If you provide scholarships, fellowships, or educational loans to attend an educational institution to *children of employees of a particular employer* without regard to either the 25% limitation described in line 4d, or the 10% limitation described in line 4e, will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances that you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test described in line 4d or the 10% test described in line 4e. **Yes** **No**

Form 1023 Checklist

(Revised June 2006)

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



Part IV: Narrative Description of Your Activities

Below is The Raptor Institute's Mission Statement:

The Raptor Institute was formed out of a respect and awe of migratory birds and especially birds of prey. Our motto is Education, Conservation, and Participation which exemplifies our main goals to:

Educate the public about migratory birds

Partake in habitat conservation efforts

Participate in scientific research pertaining to migratory birds

Educate the public

Education is crucial to our ability to create and foster environmental awareness and stewardship amongst the general public. We strive to provide the highest quality educational experiences for children and adults of all ages. It is our goal to present programs that are interactive, engaging, and educational at the same time. We offer these programs in the form of classes, seminars, group events, demonstrations and other platforms that include access by all ages and demographics. Through education we hope to create a community that understands the importance of migratory birds and the role they play in our ecosystem. We also strive to give people the skills necessary to identify, understand, and appreciate the birds they see around them in everyday life.

Partake in habitat conservation efforts

In the 21st century one of the greatest causes of the decline and loss of bird species is habitat destruction. We seek to actively participate in habitat conservation and restoration to maintain biodiversity within an ecosystem. It is our goal to acquire and preserve natural habitat to be maintained in its natural state for posterity. We will work through our own abilities and also through partnerships with other like-minded organizations to continue to protect our natural resources and habitats that are important to bird species and other forms of wildlife. We will work with communities to promote restoration projects in local areas and the stewardship and care of existing wildlife habitat.

Participate in scientific research

Scientific research is a fundamental part of education, understanding, and change. Society has used valuable scientific research through out the ages as a tool to help in making important community decisions. Our goal is to help expand the body of scientific knowledge of migratory birds, their behaviors, diet, nesting practices, habitat selection, and importance to their specific biome. We plan to conduct our own research as well as contribute to the efforts of other organizations. It is our goal to work together as a member of the scientific community to contribute to the body of knowledge pertaining to migratory birds.

IRS Form 1023 Attachment Page

Below is a detailed account of planned activities to be performed. All activities are currently being developed and none have actually been performed at this time. We are in the process of applying for our State and Federal permits to be able to have migratory birds to be used in educational activities.

Our primary activity will be the education of the public about Migratory Birds and the importance of conservation. This activity will be conducted by employees of The Raptor Institute qualified in handling the birds used and delivering the educational message. These employees will be recruited based on qualifications and paid a reasonable salary as determined by the board of directors of the corporation. The activity will be conducted at various venues throughout southern California, primarily within San Diego County. This activity will help us educate the general public about the importance of migratory birds and the need for environmental stewardship and conservation. Roughly 90% of our total time will be spent on this activity and the education of the public. This activity will be funded by user fees charged to the groups that hire us to deliver these educational presentations. We will market these efforts with printed materials such as fliers and brochures, internet exposure and social media sites, and word of mouth. Our educational presentations will be broken down into the following categories:

- Schools – These presentations will be designed towards grade school children as a supplemental science learning experience to complement lessons already learned in their classroom. All lessons will aim to increase the students understanding of key science concepts and how they relate to migratory birds and their conservation. It will be funded by a user fee charged to the school.
- Scout Troops - These presentations will be designed towards boy scout and girl scout troops and will be either general in nature or specifically focus towards a certain badge or merit criteria. All lessons will aim to increase the scouts understanding of key science concepts and how they relate to migratory birds and their conservation. It will be funded by a user fee charged to the scout group.
- Birthday Parties – These presentations will be available to anyone celebrating a birthday that has a desire to learn more about migratory birds while being able to observe a live bird in close quarters. The presentation will deliver an educational message about the birds presented and the importance of their conservation. It will be funded by a user fee charged to the group.
- Private Events – These presentations will be available to any interested party that wants to learn more about migratory birds while observing a live bird. The presentation will deliver an educational message and will be available to any group that desires a presentation. It will be funded by a user fee charged to the group.
- Service Clubs – These presentations will be available to service organizations such as Rotary Club, Kiwanis Club, etc. The presentation will aim to deliver an educational message regarding migratory birds and help disseminate that message throughout the community through the efforts of the service group. These presentations will be presented free of charge and will be funded by profits from other programs and/or donations.

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The Raptor Institute is in the process of developing program guidelines and material that will present an educational message to further our exempt purpose. We currently do not have all program material completed, but attached to this document following this explanation are samples of two educational presentations we are developing for our school programs.

Our next activity is to participate in conservation efforts to support migratory birds. We hope to use excess profits and/or donations to support our own conservation efforts and the conservation efforts of other non-profit organizations. We plan to dedicate 5% of our time to this and to focus mainly on the southern California geographical region.

Finally we have a desire to help further the scientific understanding of migratory birds through the support of research efforts pertaining to migratory birds and their conservation. We plan to use excess profits and/or donations to support these efforts. We plan to dedicate 5% of our time to these efforts. Again we plan to focus mainly on the southern California region.

The Raptor Institute's primary source of funding will be from fees charged for educational programs presented as discussed above. We will also solicit donations from the general public through our website and print marketing and word of mouth. These donations will help to pay for care of our birds, company overhead, and program costs. Also we will attempt to obtain a portion of our funding from grants to help pay for care of our birds, company overhead, and program costs. We are at a formative stage and have not researched the type or source of grant funding we will pursue, but please see our company budget for estimated amount of grant funding as a percentage of total revenue.

Attached examples of two educational school programs
Program #1

SAN DIEGO'S NIGHTTIME NATURE

An educational program that explores the mysteries of owls and their nocturnal lives through owl pellet dissection and interactions with a live owl!

In this 2 hour program your students will have a chance to discover the secrets of owls through interactive, hands-on learning. They will be given the opportunity to meet a live owl up close and personal, and learn about its biology, conservation and natural history. Students will be fascinated by the many adaptations that owls possess to allow them to hunt and live in a nighttime environment. They will learn about the difficulties experts have studying owls that are active only at night, when it is difficult for us to observe them. After learning about the digestive process of owls students will conduct their own experiment by dissecting real owl pellets. Through this dissection students will be able to uncover clues as to what that owl has eaten during its nighttime foraging. They will learn how this same technique is used by real scientists to study the lives and habits of owls. This unique experience is sure to captivate your student's interest and give them the advantage of learning about science in a very exciting environment.

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This program is designed for grades K – 6 and is tailored to address specific California science content standards for each grade level. This program is intended for up to 35 students, but can be tailored to fit your classrooms individual needs. Teachers will be provided with supplementary materials and activities to do with their students in preparation for the program and also activities to be completed after the program to cement their student's comprehension of key concepts addressed.

Program #2

TAKE FLIGHT

An educational program that explores the amazing ability of flight through observation of a live raptor in trained flight demonstrations with its experienced handler.

Raptors, the masters of the sky, have always captivated people with their graceful yet commanding control of flight. They are and have always been the ultimate aerial predators. In this 2 hour program your students will be given an amazing opportunity to meet a live raptor up close and observe its speed and agility in flight. We will harness the student's captivation with raptors to teach them about their biology, conservation, and natural history. Your students will be amazed to learn about the different adaptations that raptors have acquired to survive and successfully hunt in their individual environments. We will also explore the specific physical attributes that raptors have developed that allow them to be the apex predators of the sky. Students will get to see a lure demonstration that involves a raptor chasing a lure to simulate the pursuit of quarry in the wild. Through this demonstration students will truly be able to see the amazing skill that raptors possess to be able to hunt on the wing. We will also discuss the training process of raptors and how that process has been used by falconers for over a thousand years to hunt with raptors.

This program is sure to be an unforgettable learning experience for your class and is designed for grades K – 6 and tailored to address specific California science content standards for each grade level. This program is intended for up to 35 students, but can be tailored to fit your classrooms individual needs. Teachers will be provided with supplementary materials and activities to do with their students in preparation for the program and also activities to be completed after the program to cement their student's comprehension of key concepts addressed.

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Part V: Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors**Line 1a:** The compensation paid to officers of this corporation will be as follows:

- President = \$35 per hour
- Treasurer = \$30 per hour
- Vice President = none
- Secretary = none

These amounts were set by the board of directors based on a review of data for similar pay scales in similar sized companies doing similar work. It is expected that the President and Treasurer will average 5 – 10 hrs per week of work during the first fiscal year. This number will slowly increase over subsequent fiscal years as the organization grows.

Line 3a: Charles Gailband: CEO, Senior Educator, Marketing, Director

Charles duties for The Raptor Institute will be as follows:

- He will oversee direction of the corporation, its activities, and employees
- He will preside over the board of directors and their official meetings
- He will be in charge of implementation of a marketing plan and distribution of marketing materials.
- He will be in charge of maintenance, care, health, diet and exercise of all migratory birds held by The Raptor Institute
- He will handle, train, display, and present educational programs using Raptor Institute birds.
- He will help design effective and educational programs pertaining to migratory birds and their conservation to present to the general public.

It is estimated that Charles will spend 40hrs per week in the performance of his duties. His qualifications are set forth below in his resume:

SUMMARY OF QUALIFICATIONS

- +15 years of working with wildlife
- Strong customer service (internal and external)
- Ability to keep precise records and analyze data for trends
- Good working relationships with local U.S. Fish & Wildlife Service Refuge Personnel
- Mechanically inclined and outdoor oriented

JOB HISTORY

Director of Conservation & Communication, Chula Vista Nature Center (2010 to present)

1000 Gunpowder Point Drive, Chula Vista, CA 91010

Oversaw and implemented marketing plan that increased attendance by 28%, tripled the annual pass holder base, and increased revenue from both (year over year comparison).

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Serve as Captive Breeding Coordinator for Clapper rail program.

- Manage and coordinate the care, captive propagation, and reintroduction of endangered species
- Serve as studbook coordinator to monitor bloodlines and advise biologists of release sites, for captive-bred clapper rails
- Manage all aspects of the marketing, public relations, and community outreaches
- Function as Public Information Officer. Compose media advisories and press releases, field questions and give interviews for print and television media outlets

Animal Collections Manager, Chula Vista Nature Center - City of Chula Vista (2001 to 2010)

276 Fourth Avenue, Chula Vista, CA 91910

Assisted with six million dollars in expansion and capital improvements of facilities and exhibits.

- Coordinated care and acquisition of live animal (raptors and other birds, reptiles, fishes, and marine invertebrates)
- Developed, implemented, preformed mechanical checks for aquatic life-support systems
- Trained and supervised paid staff and volunteers that care for the animal collection
- Coordinated the captive propagation of the and release of the endangered Light-footed clapper rail between CVNC and partners
- Composed articles, peer-reviewed articles, press releases/media advisory materials, and technical reports
- Prepared and delivered training materials and programs (ranging from natural history information to specialized training on artificial incubation, restraint of wild animals, and medication/trauma treatments for birds)
- Managed a diverse volunteer base (ranging from regular volunteers to short-term project workforces, including correctional facility crew)

JOB HISTORY

Avian Specialist Curator of Birds, Chula Vista Nature Center - City of Chula Vista (1999 to 2001)

276 Fourth Avenue, Chula Vista, CA 91910

Increased the number and quality of birds on exhibit while streamlining policies and procedures. Initiated changes that improved the living condition of bird collection while reducing expenses.

- Maintained State of California Restricted Species Permit, Federal Migratory Treaty Act Permit, and Eagle Permit
- Developed protocols for the care of native birds of prey, shorebirds, and endangered species in the animal collection

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- Developed multi-agency partnerships between SeaWorld, San Diego Zoological Society, United States Fish & Wildlife Service, San Diego Audubon Society, and others
- Developed the captive breeding program for Light-footed clapper rails (Federal and State listed)
- Installed new bird enclosures and composed interpretive information for exhibits
- Trained and managed volunteers to care for and train bird collection
- Developed record keeping system and maintained written records for avian collection

Aviculturist, Sea World California (1993 to 1999)

500 Sea World Drive, San Diego, CA 92109

Started as a seasonal, part-time employee. Advanced to fulltime, Senior Keeper in six years. Was part of team that pioneered hand-rearing protocols for African Lesser flamingos.

- Responsible for the day-to-day care of a wide variety of birds and their habitats
- Trained newer staff on technical specialties, such as, artificial incubation and hand-rearing practices
- Assisted Veterinary staff with medical procedures and treatments
- Performed inspections on life support equipment (pumps and HVAC equipment)

EDUCATION & TRAINING**Bachelor of Science, Liberal Studies, Concentration in Natural Sciences, National University**

- FEMA, Introduction to the Incident Command System (ICS100), 2008
- 7 Habits of Highly Effective People & 7 Habits for Managers, Franklin Covey, 2000/2006
- Certificate in Fund Raising Management, The Center on Philanthropy at Indiana University, 2005
- Level 1 Operators Certification, Aquatic Animal Life Support Operator, 2005
- Population Management, Association of Zoos & Aquarium School, 2004
- Supervisors Academy, City of Chula Vista, 2001
- Advanced Fluid Therapy, International Wildlife Rehabilitators Council, 1997
- Supervising Training & Advanced Supervisor Training, Oiled Wildlife Care Network, 1995/1999

ACCOMPLISHMENTS & DISTINCTIONS

- *Plume Award*, for Significant Efforts in Avian Conservation and Collaboration. Avian Taxonomic Advisory Group for Association of Zoos & Aquariums. 2009
- *Certificate of Excellence*, in recognition of superior work as a student at National University. Burrowing owl Reintroduction work and presentation. 2008

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- *Distinguished Achievement Award, in recognition of Outstanding Poster Presentation at National University Student Research Conference.* Light-footed clapper rail vocalization study. 2007
- *Eagle Mesa* exhibit installation secured funding for and designed enclosure for Bald and Golden eagles. Secured necessary Federal and State Permits to acquire eagles. 2004
- *American Association of Museums Accreditation.* Developed Chula Vista Nature Center's Collections Policy for museum accreditation. 2003
- *Customer Service Award,* United States Department of Interior. 2003
- Light-footed clapper rail breeding. Led the team that resulted in the first captive-breeding and release of this species. 2001
- *Environmentalist of the Year.* City of Chula Vista Resource Conservation Commission, 2001
- *Raptor Row* exhibit installation. Secured funding through private donation and State grants to install six new raptor enclosures 2000
- *U.S. Fish & Wildlife Award* for Rehabilitation of Pelicans, 1997

FIELD EXPERIENCE

- Clapper Rail Studies - Use audio callback for annual rail censuses, capture & band rails, monitor post release using radio telemetry. 2000 to present
- Loggerhead Shrike Survey - Used topographic maps and hiked in rugged, remote terrain to survey birds on San Clemente Island. 2009, 2010, 2011
- Burrowing Owl Reintroduction – Built hack enclosure and monitored captive-bred Burrowing owls as part of a reintroduction study with U.S. Fish & Wildlife Service, 2007
- Harlequin Beetle Study - Collected, determined gender, marked, and followed Harlequin Beetles in a field study for National University project. 2006
- Xantus' Murrelet and Seabird Baseline Blood Study - Captured murrelets on the open water using spotlight & dip net protocol off Santa Barbara Island. Also captured nesting murrelets and Western Gulls. 1997
- X Games California Least Tern Monitor - Assisted San Diego Audubon and biologists with developing protocol and monitoring the endangered California Least tern nesting area during a large event. 1997
- Alcids & Tern Study - Surveyed, monitored, trapped, and banded nesting Atlantic Puffins and various tern species on Seal Island, Maine. 1995

PRESENTATIONS & PUBLICATIONS

- Co-authored and presented *Reintroduction of Light-footed Clapper Rails in San Diego*, San Diego Bay Symposium (Sponsored by Navy Region Southwest) - San Diego, California, 2009

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- Co-authored and presented *Captive Propagation and Release of Light-footed Clapper Rails*, 32nd Annual Water bird Society Meeting - South Padre Island, Texas, 2008
- Authored and presented *Reintroduction of Captive-bred Burrowing Owls to San Diego National Wildlife Refuge*, 2nd Annual Student Research Symposium for National University, San Diego, California 2008
- Co-presented *The Development of the Light-footed Clapper Rail Recovery Program*, Association of Zoos & Aquariums Conference - Birmingham, Alabama 2008
- Co-presented *Collaborative Effort for the Light-footed Clapper Rail: Propagation Protocol*, International Symposium on Breeding Birds in Captivity - Toronto, Canada 2007
- Co-authored *Report to California Department of Fish and Game: Light-footed Clapper Rail Management Study and Propagation, 2006 - 2007*
- Presented *Analysis and Description of Seasonal Vocalizations of the Light-footed Clapper Rail*, 1st Annual Student Research Symposium for National University, San Diego, California 2007
- Presented *Captive Propagation and Release of Light-footed Clapper Rails*, International Wildlife Rehabilitation Council Conference - Seattle, Washington 2004
- Co-presented *The Collaborative Effort of Breeding the Light-footed Clapper Rail*, Association of Zoos & Aquariums Conference – Columbia, South Carolina 2003
- Co-presented *A Comparison of Hand-reared Caribbean Flamingos and African Lesser Flamingos*, 2nd International Flamingo Symposium. Miami, Florida 1998. Published in International Journal of Water Bird Biology, 2000

REFERENCES

Daniel Beintema - San Diego Foundation, VP. Former Director, Chula Vista Nature Center
(619) 235-2300 • dan@sdfoundation.org

Laurie Conrad - SeaWorld San Diego, Assistant Curator of Birds
(619) 993-4848 • laurie.conrad@seaworld.com

Susan Fuller – Friends of Chula Vista Nature Center, Board President
(619) 370-3254 • susanfuller933@cox.net

Richard Zembal - Orange County Water District, Natural Resources Director
(714) 378-3213 • rzembal@ocwd.com

Line 3a: Daniel Sedivec, CFO, Vice President, Secretary, Senior Educator, Director
Daniel's duties for The Raptor Institute will be as follows:

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- He will be in charge of all accounting including; Accounts Receivable, Accounts Payable, and Payroll
- He will be responsible for creating an annual budget and filing all necessary federal and state tax forms
- He will be responsible for maintaining all corporate documents and taking minutes at all meetings of the board of directors
- He will handle, train, display, and present educational programs using Raptor Institute birds.
- He will help design effective and educational programs pertaining to migratory birds and their conservation to present to the general public.
- He will be in charge of scheduling of educational programs.

It is estimated that Daniel will spend 40hrs per week in the performance of his duties. His qualifications are set forth below in his resume:

EDUCATION:

University of California, Los Angeles December 2003
BA/BS, **Business Economics** with emphasis in Accounting

BUSINESS EXPERIENCE:

Real Estate Broker, Condor Properties June 2007 – Present

- Started own real estate and property management firm
- Manage 31 rental units in San Diego County
- Responsible for all business marketing, sales, and accounting

Loan Officer, Bridge Capital Corporation June 2005 – October 2006

- Conducted sales calls for mortgages to clients in all 50 states
- Managed companies call center overseeing 5 employees who worked on my team
- Worked with a team inside the company to generate sales, and reach monthly goals

CFO, Farallones Marine Sanctuary Association February 2005 – August 2005

- Prepared quarterly financials including profit/loss statement and balance sheet
- Prepared an annual budget for the companies 2006 fiscal year
- Accounted for and handled all cash coming in from the retail visitors center
- Responsible for non-profit accounting including billing, payroll, fundraising, donations and grants.

Vice President, SEDA Products Inc. January 2004 – February 2005

- Worked in wholesale and retail sales with customers and dealers across the US.
- Responsible for all accounting aspects and management of company inventory

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- In charge of hiring and managing a staff of 10 employees including payroll accounting
- Helped design annual company catalog for marketing of products

Manager, UCLA Rock Wall January 2001 – January 2004

- Schedule, supervise and train staff of seven employees and volunteer staff of twenty.
- Organize annual climbing competition and solicit corporate sponsorship for event.
- Designed strategy to market the climbing facilities to students, gym members, & faculty

WILDLIFE EXPERIENCE:

Volunteer Aquarist, Chula Vista Nature Center 1998 - 2007

- Responsible for feeding, cleaning, and caring for all aquarium animals.
- Gave public talks about animals on exhibit and their importance to the local environment.

Volunteer Bird Handler/Educator, Chula Vista Nature Center 2007-2012

- Handled on the glove raptors including; Red-Tailed Hawk, Ferruginous Hawk, Red-Shouldered Hawk, Cooper's Hawk, American Kestrel, Merlin, Peregrine Falcon, Burrowing Owl, Common Barn Owl, Great-Horned Owl, Short-Eared Owl, Western-Screech Owl.
- Above mentioned birds were exhibited to the general public on the glove while giving educational talks about the birds specific biology, conservation, diet, ecology, physical adaptations, and other general topics relating to Raptors
- Prepared and administered diets to all species of birds listed above as well as Golden and Bald Eagles.
- Cleaned and maintained enclosures for all species of birds listed above.
- Performed routine health check-ups and physical maintenance on birds listed above including; coping of overgrown beaks and talons, administration of medication both orally and topically, inspection, fitting and replacement of leather anklets, diagnosis of abnormal behavior such as lethargy, food flicking, etc and it's possible causes by diseases such as frounce, aspergillosis, etc.
- Transported above species of birds to offsite locations for educational programs pertaining to raptors while displaying birds on a gloved fist.
- Manned and helped train a Red-Tailed Hawk, 2 American Kestrels, a Merlin, and a Common Barn Owl
- Used weight management and positive food reinforcement training to glove and lure train the above mentioned species of birds.

LEADERSHIP AND TEACHING EXPERIENCE:

Economics Tutor, UCLA September 2001 – June 2003

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- Tutor eight, one hour long sessions per week to groups of one to ten students.
- Understanding of a myriad of teaching techniques used to make sessions effective

Outdoor Guide, UCLA Outdoor Adventure September 2001 – December 2004

- Understanding of leadership styles and the facilitation of group dynamics.
- Helped with the marketing of trips offered by the program
- Presented conservation topics related to the outdoors in an experiential learning platform

TECHNICAL SKILLS/CERTIFICATIONS

Wilderness first responder, advanced first aid, CPR, PADI openwater diver, NAUI advanced diver with research diver enhancement. Fluent in conversational and written Spanish.

Line 3a: David Law, Director

David will be responsible for sitting on board meetings and voting on policy and compensation of employees. He will use his education background to help in the design of program content and networking towards schools and other educational institutions. It is expected that he will contribute between 20 to 100 hrs per year. A summary of his experience follows:

David Law has been a teacher in San Diego Unified School District for the last fourteen years. He is currently teaching 5th grade at Angier Elementary. What he enjoys most about teaching is showing his students how what they are learning directly relates to the world outside the classroom. David believes that student learning opportunity should extend beyond their school and into their everyday lives. He is a strong supporter of practical application and interaction with concepts learned in the classroom. David graduated from San Diego State University with a degree in History. He holds a certificate in Gifted and Talented education from UCSD.

Line 3a: Nicole Perretta, Director

Nicole will be responsible for sitting on board meetings and voting on policy and compensation of employees. She will use her extensive background in animal husbandry and raptor care and training to help guide the maintenance of program animals. She will be a resource for developing training programs and schedule for demonstrations with program raptors. It is expected that she will contribute between 20 to 100 hrs per year. A summary of her experience follows:

Nicole Perretta grew up in rural San Diego and has been drawing and painting birds since she was 9 years old; her interest in birds began at that time. She read every book she could on birds and observed the wild birds in her neighborhood, keeping a list of the birds that she identified. Nicole has broadened her experience with birds by working as an ornithological field assistant and by volunteering at local wildlife rehabilitation centers. She has also worked professionally as an exotic bird caretaker, an avian behavioral consultant, and spent 7 years as a *Zookeeper* for the San Diego Zoo.

Nicole has been lucky enough to be able to combine her passion for birds and art into a successful livelihood. She has illustrated the books, "Understanding the Life of Birds", by Patrick G. Coyle, and "The Complete Bird Owner's Handbook" by Dr. Gary A. Gallerstein. Nicole also illustrates for the San Diego Natural History Museum's Bird Atlas newsletter, "Wrenderings" that is published quarterly.

Nicole has another talent besides her excellent artwork. She can imitate the calls of 158 species of birds. She learned to produce bird calls between the ages of 6 and 11 years of age. During that time she discovered she could capture the attention of the birds around her. She could change the direction of a flying raven, have a dove follow her, or make a hawk dive bomb an invisible foe. Nicole currently performs and teaches bird calling workshops at bird festivals throughout the U.S.

Nicole is also licensed in California as a *Master Falconer*. She has successfully trained and worked with many different species of raptors and enjoys the close relationship to the birds that falconry affords.

Line 3a: Greg Ottinger, Director

Greg will be responsible for sitting on board meetings and voting on policy and compensation of employees. He will utilize his education and technology background to help guide the design of technology based learning and educational programs. He will help give The Raptor Institute exposure throughout San Diego County school districts through personal networking. It is expected that he will contribute between 20 to 100 hrs per year. A summary of his experience follows:

Greg Ottinger is the Director of Online Learning for the San Diego County Office of Education (SDCOE). Greg works closely with school district leadership to provide consulting and guidance with all elements of online/hybrid/virtual and electronic learning, technology, and achieving organizational goals. He is charged with being an expert resource for education leaders with respect to: Learning Management Systems, Student Information Systems, Web Conferencing, Online Learning Professional Development, Education Management Organizations, Online Content Providers, and Online Learning Models. Greg is also a member of the CLRN Advisory Board, the California E-Learning Framework workgroup, and chairs the Curriculum Committee for the Leading Edge Alliance.

Formerly, Greg served as the Technology Integration Architect for SDCOE, and spent eight years in the Cajon Valley Union School District as a Technology Coach, teacher, Title I Facilitator, and instructional coach. Greg also served as a Master Teacher for student teachers acquiring their teaching credential through San Diego State University.

Along with a Green Belt in Six Sigma and a variety of certifications, Greg holds a Bachelor of Arts in Political Science, a Multiple Subjects Teaching Credential, a Master's of Science in Education Technology, an Administrative Services Credential, and a Doctorate in Educational Leadership.

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Line 4a: This organization has adopted a conflict of interest policy that controls the approval of salaries to directors, officers, and other “disqualified persons” as defined in Section 4958 of the Internal Revenue Code. See Article 9 as well as Article 3, Section 6, and Article 4, Section 10, of the bylaws attached to this application. Also, Article 9, Section 5, of this organization’s bylaws applies additional conflict of interest requirements on the board and compensation committee when approving compensation arrangements.

Line 4b: Article 9, Section 3, of this organization’s bylaws requires approval of compensation of directors, officers, and any “disqualified person” as defined in Section 4958 of the Internal Revenue Code in advance after full disclosure of the surrounding facts and approval by disinterested members of the governing board or committee and prior to entering into the compensation agreement or arrangement. Further, Article 9, Section 5(a), of this organization’s bylaws requires specific approval of compensation arrangements prior to the first payment of compensation under such arrangements.

Line 4c: Article 9, Section 4, of the organization’s bylaws, which are attached to this application, require the taking of written minutes of meetings at which compensation paid to any director, officer, or other “disqualified person” as defined in Section 4958 of the Internal Revenue Code, are approved. The minutes must include the date and the terms of the approved compensation arrangements. Further, and specifically with respect to the approval by the board or compensation committee of compensation arrangements, Article 9, Section 5(d), of the organization’s bylaws requires the recordation of the date and terms of compensation arrangements as well as other specific information concerning the basis for the approval of compensation arrangements.

Line 4d: Article 9, Section 4, of the organization’s bylaws requires the written recordation of the approval of compensation and other financial arrangements between this organization and a director, officer, employee, contractor, and any other “disqualified person” as defined in Sections 4958 of the Internal Revenue Code, including the names of the persons who vote on the arrangement and their votes. Further, and specifically with respect to the approval by the board or compensation committee of compensation arrangements, Article 9, Section 5(d), of the organization’s bylaws requires the recordation of the board or committee who were present during discussion of the approval of compensation arrangements, those who voted on it, and the votes cast by each board or committee member.

Line 4e: Article 9, Section 5(c), of the organization’s bylaws requires that the board or compensation committee considering the approval of a compensation arrangement obtain compensation levels paid by similarly situated organizations, both taxable and tax-exempt, for functionally comparable positions; the availability of similar services in the geographic area of this organization; current compensation surveys compiled by independent firms; and actual written offers from similar institutions competing for the services of the person who is the subject of the compensation arrangement. This article

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also provides that it is sufficient for these purposes to rely on the compensation data obtained from three comparable organizations in the same or similar communities for similar services if this organizations three-years' average gross receipts are less than \$1 million (as allowed by IRS Regulation 53.4958-6).

Line 4f: Article 9, Section 5(d), of the organization's bylaws requires that the written minutes of the board or compensation committee meeting at which a compensation arrangement was discussed and approved include the terms of the compensation and the basis for its approval. This bylaw provision includes a list of specific information that must be included in the required written minutes.

Line 5a: The board of directors of this organization has adopted bylaws that contain a conflicts of interest policy. The policy is set out in Article 9 of the attached bylaws. This policy is based on the sample conflict of interest policy contained in Appendix A of the official instructions to IRS Form 1023. The organization has added additional requirements in Article 9, Section 5, of its bylaws for the approval of compensation arrangements that are based on the additional requirements contained in the IRS Regulation Section 53.4958-6 to help ensure that all compensation arrangements are made by disinterested members of the organization's board or a duly constituted compensation committee of the board and are fair, reasonable, and in furtherance of the tax-exempt purposes of this organization.

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

Line 1a: The Raptor Institute will provide services to individuals in the form of educational programs that emphasize conservation, biology, and history of migratory birds. The fees charged for these programs will range from \$125 to \$225 per presentation depending on the program which is reasonable and related to the cost of the service provided. Fees are outlined on our website at www.raptorinstitute.org. Our educational programs will be similar in content and presented to the following groups:

- Schools – These presentations will be designed towards grade school children as a supplemental science learning experience to complement lessons already learned in their classroom. All lessons will aim to increase the students understanding of key science concepts and how they relate to migratory birds and their conservation. It will be funded by a user fee charged to the school.
- Birthday Parties – These presentations will be available to anyone celebrating a birthday that has a desire to learn more about migratory birds while being able to observe a live bird in close quarters. The presentation will deliver an educational message about the birds presented and the importance of their conservation. It will be funded by a user fee charged to the group.
- Private Events – These presentations will be available to any interested party that wants to learn more about migratory birds while observing a live bird. The presentation will deliver and educational message and will be available to any

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group that desires a presentation. It will be funded by a user fee charged to the group.

- Service Clubs – These presentations will be available to service organizations such as Rotary Club, Kiwanis Club, etc. The presentation will aim to deliver an educational message regarding migratory birds and help disseminate that message throughout the community through the efforts of the service group. These presentations will be presented free of charge and will be funded by profits from other programs and/or donations.

Line 1b: The Raptor Institute will provide the above mentioned educational programs to organizations that request our services. We aim to make our educational programs available to anyone who wants to learn more about migratory birds and their importance, including both individuals and organizations. Fees charged for these programs will be reasonable and related to the cost of the service to be provided.

Part VIII: Your Specific Activities

Line 4a: The Raptor Institute plans to partake in the following fundraising activities:

- Ask for donations on our website: www.raptorinstitute.org

We plan to have an option to donate money on our website to support our mission. This option will be available to anyone who visits our website. Donations will be accounted for and collected through the website and overseen by our CFO.

- Solicit government grants for funds to support our activities

We plan to solicit government grants that will help support our activities and further our tax-exempt purpose. As of yet we have not researched the type of grants available, but we plan to seek out grants to help us run our organization. Some examples of grants we will solicit are those to help us buy office supplies and supplies for our educational programs. We will also look for grants to help us pay for the food, care of, and training of the migratory birds we will use in our educational programs. This solicitation of government grants will be performed by our CEO and CFO as a part of their efforts to support our organization.

Line 4b: The Raptor Institute has not entered into oral or written contracts with individuals or organizations for the raising of funds, and has no specific plans to do so in the foreseeable future.

Line 4d: The Raptor Institute will perform the above mentioned fundraising activities within the state of California. More specifically these activities will be performed within all local jurisdictions within San Diego County.