

Why This Happened to Your PTA

Many smaller organizations were not required to file annual information returns prior to 2007. Every exempt organization must now file a return annually. The IRS revocation process affected many non-profits including Local and Council PTAs, for failure to file information returns for three consecutive years. Having been notified that your tax-exempt status has been revoked please follow the instructions and example provided by Texas PTA to reinstate your association's tax-exempt status. If your application is accepted, the IRS will issue a letter reinstating the association's tax-exemption status.

The law does not give IRS authority to undo an automatic revocation and there is no appeal process. Texas PTA allows a ninety day grace period, starting on the day your PTA is notified by Texas PTA, for your PTA to show proof of completing the packet and submitting to the IRS. Many Local and Council PTA's have applied and been reinstated by the IRS by utilizing the pre-checked packet provided by Texas PTA. Carefully review the portions of the forms already pre-checked and make changes to any responses that are incorrect. Your PTA is more than capable of following these instructions and example to accomplish your reinstatement. If you have questions during the process please send your questions to revocationhelp@txpta.org. Texas PTA is here to help you through the process!

The packet you send to the IRS must include: (PTA name and EIN number must be on each page)

- a. Cover letter from PTA- **Signed by President.**
- b. Check made payable to the United States Treasury (\$400 if annual gross is less than \$10K or \$850 if greater).
- c. Reasonable Cause Statement from Local or Council PTA - **Signed by President. (Sample attached for you if you want to use it OR you can create your own.)**
- d. Forms 990 or Forms 990-EZ for all taxable years not previously filed **(Only if the PTA's gross is over \$50K per fiscal year.)**
- e. Application for Recognition of Exemption (Bylaws)
- f. Declaration of Bylaws
- g. Bylaws **(If you don't have a copy of your bylaws you can email revocationhelp@txpta.org and request a PDF copy. Since the PDF does not have a place for signatures, the application for recognition of exemption (e.) and declaration of bylaws (f.) forms will need to be mailed along with the bylaws.)**
- h. Local or Council PTA Ethics/Conflict of Interest Policy.
- i. 1023 Application - **Signed by President.**
- j. Copy of Checklist for IRS Form 1023.

What the Reasonable Cause Statement Should Entail

- A. A written statement setting forth all of the facts that support its claim for reasonable cause for failing to file a required return or notice in each of the three consecutive years and over the entire consecutive three-year period, including a detailed description of all the facts and circumstances that led to each failure and the continuous failure, the discovery of the failures, and the steps taken to avoid or mitigate the failures.
- B. A written statement describing the safeguards the organization has put into place to ensure that the organization will not fail to file returns or notices in the future.
- C. Evidence to substantiate all material aspects of the written statements

described in paragraphs (1) and (2) of this section.

- D. An original declaration, dated and signed under penalties of perjury by an officer, director, trustee, or other official who is authorized to sign for the organization in the following form:

I, _____ (Name), _____ (Title) declare, under penalties of perjury, that I am authorized to sign this request for retroactive reinstatement on behalf of [Name of Organization], and I further declare that I have examined this request for retroactive reinstatement, including the written explanation of all the facts and information pertaining to the claim for reasonable cause and the evidence to substantiate the claim for reasonable cause, and to the best of my knowledge and belief, this request is true, correct, and complete.

Filing Annual Returns for Missed Years

(This only should be completed if the PTA's gross per year is over \$50K and was previously filing a 990 or 990EZ)

Annual Information Returns Not Previously Filed - **Enclose properly completed and executed paper annual information returns** (Forms 990 or Forms 990-EZ), whichever is applicable) for all taxable years during and after the consecutive 3-year period that the Local or Council PTA was required, but failed, to file an annual information return. If the local PTA was eligible to file a Form 990-N e-Postcard in any taxable year but failed to file either a Form 990-N e-Postcard or an annual information return, the local PTA should submit a properly completed and executed Form 990-EZ for that taxable year. For example, if your local PTA's exemption was revoked for not filing returns for 2007, 2008, or 2009, you would complete returns for 2007, 2008, 2009, and 2010
Note: In determining whether to file a Form 990 or Form 990-EZ, review the gross receipts and assets thresholds below for the applicable year. Tax forms for prior years can be obtained by searching for the applicable form at www.irs.gov.

Instructions on How to Complete 1023 Packet

Form 1023 Header - Insert the name of the Local or Council PTA, and the local PTA's Employer Identification Number (EIN) in the header on each page of the Form 1023. **This information must be included on all attachments.**

Part I- Identification of Applicant

1. Insert the exact legal name of the Local or Council PTA.
2. Insert any other name used (if applicable)
3. Insert the local PTA's mailing address. (This is always the school address or a PO Box in the name of the PTA, it is never an individual's address)
4. Insert the local PTA's 9-digit Employer Identification Number.
5. Fill in the month the local PTA's fiscal year ends. For example, fill in "6" for a June 30 year end or "12" for a December 31 year end. (Do not assume you know your

PTAs fiscal year, go to your by laws Article XIV: Fiscal Accountability to verify your fiscal year. Your fiscal year does not change until your by laws are changed)

6. Insert the primary contact name, phone number, and fax number for the Local or Council PTA. The primary contact is your PTA President.
9. Insert the local PTA's website and email address, if any.
11. Insert the date the local PTA was formed. (Contact Texas PTA membership department membership@txpta.org for the official date your PTA was formed.)

Part II- Organizational Structure

1. Check "No" in Item 1 because your PTA is not a corporation.
3. Check "Yes" in Item 3 your Local or Council PTA is not incorporated. Attach a copy of the Local or Council PTA's bylaws signed by two officers and dated. A sample is attached. If you do not have a copy of your Bylaws, request a copy at revocationhelp@txpta.org. We recommend that you update your bylaws every 5 years so make your bylaws request immediately as your PTA may need updated bylaws in order to complete your packet. However, we don't want this to slow down your process so if your bylaws are outdated, go ahead and submit the bylaws that you have along with the 1023 forms to the IRS and in the process go ahead and get your bylaws updated. If the IRS comes back and states that they need updated bylaws you will already be in the process of getting them. DO NOT WAIT TO SEE IF THE IRS WANTS UPDATED BYLAWS. IF YOUR BYLAWS ARE OUT OF DATE, THE IRS WILL LET YOU KNOW.
5. Check "Yes" - Attach a copy of the Local or Council PTA's bylaws signed by two officers.

Part III- Required Provisions in Your Organizing Document

1. Indicate where in the Local or Council PTA's bylaws, that its purposes are restricted to exempt purposes such as charitable and/or educational purposes. (Local or Council Bylaws, Page 1, Article III: Purposes, Section3)
- 2a. Indicate where in the Local or Council PTA's bylaws that upon dissolution, assets must be exclusively be used for exempt purposes such as charitable and/or educational purposes. (Local or Council Bylaws, Article IV: Basic Policies, f)

Part IV- Narrative Description of Your Activities

The activity was organized exclusively for charitable and educational purposes to promote children's health, well-being, and educational success through strong parent, family, and community involvement. The activity offers a variety of programs to help parents, students and communities in children's development. Programs promote topics such as volunteer work, after school programs, and a healthy lifestyle. The activity also hosts events to engage parents in local schools and helps build family-school partnerships. The activity recognizes and honors parents, teachers, and other leaders in the area of child advocacy. In fulfilling its mission, the activity collaborates with other organizations to benefit children. In sum, the activity serves as a resource for parents interested in student success.

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

Insert the names of all executive board members, their respective titles and mailing addresses. For example, indicate "Olivia de Haviland, President, 1050 Always Happy Lane, Houston Texas 77062." (It should always be the school address or a PO box in the PTA name. An individual's address should not be provided in this space) Attach a separate page if additional space is needed. For Item 1b and 1c, we have assumed no employee or independent

contractors received more than \$50,000 per year. If there are such employees or independent contractors, insert the required information.

- 5a. - Attach the Ethics/Conflict of Interest Policy adopted and signed by your executive board members. (This policy is required in the Local and Council PTA bylaws, Article XI: Executive Board, Section 3e.)

Part VII- Your History

1. Complete and attach Schedule E if your Local or Council PTA is submitting this application more than 27 Months after being organized/chartered. (ALL PTAs on the revocation list will complete Schedule E-All schedules are attached at the end of the 1023 packet.)

Part VIII- Your Specific Activities

22. Complete and attach Schedule H if your Local or Council PTA provides scholarships. (All schedules are attached at the end of the 1023 packet.)

Part IX- Financial Data (Complete yellow highlighted information in packet)

Existed 4 years or more. If you have been in existence for 4 or more years, complete the A. Statement of Revenues and Expenses for your most recently completed year and each of the three years immediately before it for a total of four years of financial information. Place financial information for your most recently completed year in the column marked Current tax year.



We may request financial information for more than four years if necessary.

Existed more than one year, less than 4 years: If you have been in existence for more than 1 year and less than 4 years, provide your actual income and expenses for each completed year you have existed and projections of your likely income and expenses based on a reasonable and good faith estimate of your future finances for your current year and each year you have not existed for a total of 3 years of financial information. Place financial information for the year you are filing this application in the column marked Current tax year.

Existed less than 1 year: If you have existed for less than 1 year, you must provide projections of your likely income and expenses for your current year and projections of your likely income and expenses for the next 2 years based on a reasonable and good faith estimate of your future finances. Place financial information for the year you are filing this application in the column marked Current tax year.

IRS Taxable Year	PTA Fiscal Year
2006	2006-2007
2007	2007-2008
2008	2008-2009
2009	2009-2010
2010	2010-2011
2011	2011-2012

2012	2012-2013
2013	2013-2014

Preparing the statement: Prepare the statements using the method of accounting you use in keeping your books and records. If you use a method other than the cash receipts and disbursements method, attach a statement explaining the method used. For example, state whether you used the accrual method of accounting to prepare the financial statements included with this application. Prepare the statements using the accounting period entered on Part I, line 5. Financial information should reflect projected activities reported elsewhere in this application.

Line 1. Include funds or other items of value that you receive as gifts, grants, or contributions. For example, if one of your activities is a food drive, the value of the donated food must be included on this line. Also include on this line payments a governmental unit makes to enable you to both:

- Accomplish your exempt purpose(s), and
- Provide a service or facility directly to the general public.

See the instructions to line 9 if you are uncertain whether revenue should be included as a grant in line 1 or as gross receipts in line 9. Unusual grants are not included on this line, but are included on line 12.

Examples

1. A city pays the symphony orchestra to provide free music programs in the public schools. The programs are open to the public. This income received from a governmental unit accomplishes the orchestra's exempt purpose and directly provides a service to the general public. The income is a grant to the symphony orchestra that should be listed on line 1.

2. The symphony orchestra sells tickets to the public for its fall season. Such income is gross receipts received from the general public in performance of the orchestra's exempt function and should be listed on line 9.

3. The public school system pays the symphony orchestra to create several musical pieces suitable for the school system's elementary music curriculum. This payment by a governmental unit for the music compositions is primarily for its (the school system's) own use, not for the direct benefit of the public. Therefore, this income is gross receipts received from a governmental unit in performance of the orchestra's exempt function that should be listed on line 9.

Line 2. Include amounts received from members to provide support to the organization. Do not include payments from members or on behalf of members to purchase admissions, merchandise, services, or use of facilities.

Line 7. Enter the total income from all sources not reported on lines 1 through 6, or lines 9, 11, and 13. Submit an itemized list showing each type and amount of income included on this line. Also, briefly describe each type of income.

Line 8. Add lines 1 through 7 and enter the amount.

Line 9. "Gross receipts" is income from activities that you conduct to further your exempt purposes (excluding amounts listed on other lines). It includes payments by a governmental unit that may be

called a "grant," but that is actually payment for a service or facility for the use of the government payer, rather than for the direct benefit of the public.

Example:

The state government gives a conservation group a grant to study the consequences to an ecologically significant woodland area of a new sewage treatment plan. Although the payment is called a grant, it is actually gross receipts that should be included on line 9. The payment is by a governmental unit (state) for a study for its own use, not for the direct benefit of the general public. The study could have been done by a for-profit consulting company rather than by the tax-exempt conservation group. Submit an itemized list of payments by any governmental units showing:

- Payer (governmental unit or bureau)
- Purpose of payment
- Amount

Include as gross receipts the income from activity conducted:

- Intermittently (not regularly carried on), such as an occasional auction.
- With substantially all (at least 85%) volunteer labor, such as a car wash.
- For the convenience of members, students, patients, officers, or employees, such as a parking lot for a school's students and employees.
- With substantially all contributed merchandise, such as a thrift store.

See Publication 598 for additional information regarding income that is not from an unrelated trade or business.

Line 10. Add lines 8 and 9 and enter the amount.

Line 13. Add lines 10 through 12 and enter the amount.

Line 14. Fundraising expenses include the total expenses incurred by you for soliciting gifts, grants, and contributions included on line 1. Where you allocate a portion of your other expenses to fundraising, submit an itemized list describing the amounts allocated. Include fees paid to professional fundraisers for soliciting gifts, grants, and contributions.

Line 15. If distributions have been made, submit an itemized list showing the name of each recipient, a brief description of the purposes or conditions of payment, and the amount paid. Colleges, universities, and other educational institutions and agencies subject to the Family Educational Rights and Privacy Act (20 U.S.C. 1232g) need not list the names of individuals who were provided scholarships or other financial assistance where such disclosure would violate the privacy provisions of the law. Instead, such organizations should group each type of financial aid provided, indicate the number of individuals who received the aid, and specify the aggregate dollar amount.

Line 16. If payments have been made, submit an itemized list showing the name of each recipient, a brief description of the purposes or condition of payment, and amount paid. Do not include any amounts on line 15.

Line 19. Enter the total interest expense for the year, excluding mortgage interest treated as an occupancy expense on line 20.

Line 20. Enter the amount paid for the use of office space or other facilities, heat, light, power, and other utilities, outside janitorial services, mortgage interest, real estate taxes, and similar expenses.

Line 22. Professional fees are those charged by individuals and entities that are not your employees. They include fees for professional fundraisers (other than fees listed on line 14, above), accounting services, legal counsel, consulting services, contract management, or any independent contractors.

Line 23. Submit an itemized list showing the type and amount of each significant expense for which a separate line is not provided.

Line 24. Add lines 14 through 23 and enter the amount on line 24.

B. Balance Sheet

Complete the following for your most recently completed tax year. If you have not completed a full tax year, use the most current information available. Be sure to enter the year-end date for the information provided and not the date the form is prepared.

Line 1. Enter the total cash in checking and savings accounts, temporary cash investments (money market funds, CDs, treasury bills, or other obligations that mature in less than one year), and petty cash funds.

Line 2. Enter the total accounts receivable that arose from the sale of goods and/or performance of services, less any reserve for bad debt.

Line 11. Add lines 1 through 10 and enter the amount.

Line 12. Enter the total amount of accounts payable to suppliers and others, such as salaries payable, accrued payroll taxes, and interest payable.

Line 13. Enter the total unpaid portion of grants and contributions you have committed to pay to other organizations or individuals.

Line 16. Add lines 12 through 15 and enter the amount.

Line 17. Under fund accounting, an organization segregates its assets, liabilities, and net assets into separate funds according to restrictions on the use of certain assets. Each fund is like a separate entity in that it has a self-balancing set of accounts showing assets, liabilities, equity (fund balance), income, and expenses. If you do not use fund accounting, report the "net assets" account balances, which include capital stock, paid-in capital, retained earnings or accumulated income, and endowment funds.

Part X- Public Charity Status

5. Check boxes 6a and 6b - Insert the Local or Council PTA President's name and title and date, and have the Local or Council PTA President sign the form on Page 11.

Part XI- User Fee Information

Type in the Local or Council PTA President's name and date, and have the Local or

Council PTA President sign the form on Page 12. Fee - Indicate whether the local PTA's annual gross receipts average \$10,000 or more and whether as a result you are eligible for the reduced fee. The current fee structure is as follows:

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

Check - Make out a checking payable to the United States Treasury in the amount of \$850 (or \$400 if annual gross receipts do not exceed \$10,000).

Annual Filing Requirements

If an annual information return or tax return 990 or 990EZ is due while the Form 1023 is pending, complete the return, mark "Application Pending" in the heading, and send the return to the address indicated in the instructions. If completing a 990 E-Postcard, go to epostcard.form990.org and follow the directions below. Please be advised that since the PTA is on the revocation list, the IRS will reject the 990 N E Postcard, but keep the rejection notification for your records.

990 N-E Postcard Instructions

Register with the www.epostcard.form990.org website as an Exempt Organization using the PTA unit's Employer Identification Number. All subordinates will see the name PTA Texas Congress upon login. All local units will need to input their PTA's name and address in the "Doing Business As" field.

You will then create a password (between 6-15 characters, case sensitive). Type in your first and last name, email address, and day time phone number. Click next.

Once this is completed, within a few seconds you will receive your initial login ID number in an email from the IRS. Double click on the link in the body of the email. This will take you to the 990-N e-postcard form.

Page 1:

Line A- Verify the tax period is the same as that of your local PTA adopted fiscal year*.

Line B- Has the PTA terminated or gone out of business (Yes or No)?

Line C- You will need to input the local PTA unit's name and address in the "Doing Business As" field. This is because all local units fall under Texas PTA's group exemption. You will enter the PTA local unit's name on the following page as "DBA name/other name".

Line D- Employer Identification Number

Page 2:

Enter the local PTA unit's specific information:

PTA local unit's name

Treasurer name input under "books are in the care of"

Address (use school address)

Website (if applicable)

Principal Officer: Input as "Person"

Input President/Treasurer name
Address (use school address)

Click on save and then click on submit filing to IRS

*Note: If you changed your tax year or if this is not your correct tax year, proceed with the submission of 990-N. You must report the change to the IRS. You may fax a letter to the IRS requesting the fiscal year end be changed. Visit www.txpta.org Treasurer Section to download the one page "sample" form to be faxed. This will take approximately 10 weeks for the IRS to update its records.

**Note: The 990-N filing requirement was implemented for the 2007/2008 school year (fiscal year). Therefore, if the local PTA unit has never filed the 990-N you may be required to submit the 2008, 2009, and then the current year 2010 e-postcards. There is no late filing penalties associated with this form.

Which Tax Form Should I File?

Information on return filing requirements and exceptions may be found in Publications 557 and 598 and in the instructions to the annual returns listed in Figure 1.

Figure 1 Table of Annual Returns

Type of Annual Return	Who Should File
Form 990, Return of Organization Exempt from Income Tax	Section 501(c)(3) public charities whose gross receipts are \$250,000 or more
Form 990-EZ, Short Form Return of Organization Exempt from Income Tax	Section 501(c)(3) public charities whose gross receipts during the year were more than \$50,001 and total assets at the end of the year were less than \$250,000
Schedule A (Form 990 or 990-EZ), Organization Exempt under Section 501(c)(3)	Section 501(c)(3) public charities
Schedule B (Form 990, 990-EZ, or 990-PF), Schedule of Contributors	All section 501(c)(3) organizations
Form 990-PF, Return of Private Foundation	Private foundations, including private operating foundations
Form 990-T, Exempt Organization Business Income Tax Return	Public charities and private foundations that have gross unrelated business income of \$1,000 or more
Form 990N E-Postcard	Section 501(c)(3) public charities whose gross receipts are less than \$50,000

Mailing

Mail the documents and attachments, along with the check, to the address in the IRS cover letter (Internal Revenue Service, P.O. Box 192, Covington, KY 41012-0192).

If you are using express mail or a delivery service, send the completed Form 1023 application, with all required information and user fee to:

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

Write "Notice 2014-11 Retroactive Reinstatement" on the top of the envelope. This is required to indicate to the IRS that the local PTA may be eligible for retroactive reinstatement of its exempt status. Keep a complete copy of your packet for your records. Send the packet Certified Mail Return Receipt and staple your post office receipt to your copy of the packet. When you receive the signed return receipt staple that to your copy of the packet as well. After you have submitted your packet to the IRS, you will need to send proof of submission which can be any one of the following documents to revocationhelp@txpta.org.

- ❖ Letter from the IRS confirming they received your packet.
- ❖ Copy of the cleared check that the IRS cashed.
- ❖ Additional letter requesting additional information from the IRS (also a copy of the additional information that the PTA sent to the IRS.)
- ❖ Certified receipt with the date stamp from the IRS.

Reinstatement

IRS processing times for applications for tax exemption vary from several months to a year or more. You may be contacted by the IRS if they need additional information to make a determination. Once your local PTA's tax exemption has been reinstated, you will receive an IRS determination letter. Send a copy of this letter to Texas PTA immediately at revocationhelp@txpta.org. This is your proof to Texas PTA that your PTA has been reinstated.



408 West 11th Street
Austin, TX 78701

Date: _____

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

Name: _____

Dear IRS,

On behalf of the applicant, enclosed herewith are the following documents:

- a. Check made payable to the United States Treasury (\$400 or \$850).
- b. Reasonable Cause Statement from Local or Council PTA - **Signed by President.**
- c. Forms 990 or Forms 990-EZ for all taxable years not previously filed **(Only to be completed if the PTA's gross per year is over \$50K.)**
- d. Application for Recognition of Exemption (Bylaws)
- e. Declaration of Bylaws
- f. Bylaws
- g. Local or Council PTA Ethics/Conflict of Interest Policy.
- h. 1023 Application - **Signed by President.**
- i. Copy of Checklist for IRS Form 1023.

By filing this application, the applicant is seeking relief under IRS Revenue Procedure 2014-11 and requests retroactive reinstatement of its tax exemption to the date of automatic revocation.

Sincerely,

Title: _____

Enclosures



408 West 11th Street
Austin, TX 78701

INTERNAL REVENUE SERVICE
P.O. Box 192
Covington, KY 41012-0192

PTA Name: _____

PTA EIN: _____

Re: Reasonable Cause Statement

Dear IRS,

This letter is to explain the reason this PTA missed filing annual taxes for 3 consecutive years. There was a lack of communication that was not passed down to the new board that taxes were to be filed every year. In the future, we plan on communicating more effectively with each other and we are working together to make sure this happens. We are implementing safeguards to ensure future compliance with filing annual taxes will happen going forward.

I, _____ (Name), _____ (Title) declare, under penalties of perjury, that I am authorized to sign this request for retroactive reinstatement on behalf _____ (Local PTA), and I further declare that I have examined this request for retroactive reinstatement, including the written explanation of all the facts and information pertaining to the claim for reasonable cause and the evidence to substantiate the claim for reasonable cause, and to the best of my knowledge and belief, this request is true, correct, and complete.



408 West 11th Street
Austin, TX 78701

INTERNAL REVENUE SERVICE
P.O. Box 192
Covington, KY 41012-0192

Re: Application for Recognition of Exemption (Form 1023)

Dear IRS,

Attached please see the signed declaration to attest that the Bylaws submitted is a complete and accurate copy of the original document adopted on _____, which is also the formation date.

Please see the signed and dated statement below to attest that our activities meet the operational test.

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

Signature

Date

Under penalties of perjury, I declare that I have examined this information including accompanying documents. To the best of my knowledge and belief, the information contains all the relevant facts related to the request for the information and such facts are true, correct and complete.

President's Printed Name:

Signature

Date

DECLARATION ON THE BY-LAWS

We hereby declare that

The Bylaws of

Was adopted by two or more members of our governing body on

We understand that the adoption date of our said Bylaws was also the formation date of _____ as an Unincorporated Association.

The copy submitted with our application is a complete and accurate copy of our original document which was signed and dated by at least two (2) of our officers.

Signature of officer/director

Date of adoption on the Bylaws

Signature of officer/director

Date of adoption on the Bylaws



_____ **COUNCIL/LOCAL PTA/PTSA**
ETHICS/CONFLICT OF INTEREST POLICY

AREA # _____ **COUNCIL** _____

LOCAL PTA/PTSA _____

PRESIDENT _____

Members of the board of directors (board members) of this Council or Local PTA/PTSA (hereinafter referred to as “PTA”) serve in a fiduciary capacity and owe a duty of care, a duty of obedience, and a duty of loyalty to this PTA. Board members shall conduct themselves with integrity and honesty and act in the best interests of this PTA. Disclosure by a board member of any potential or actual conflict of interest is required by the standard of good faith and for the benefit of the PTA and protection of each individual.

In consideration of our PTA affiliation with the Texas Congress of Parents and Teachers (the Texas PTA), for the protection of its integrity and its 501(c)(3) status, and for our protection, we, the undersigned officers, individually, during our terms of office, shall:

1. Abide by and represent our PTA bylaws, the Texas PTA policies, positions, procedures and National PTA purposes and mission statement;
2. Discharge the duties and responsibilities of our individual offices with fidelity, integrity, and honesty and declare any and all personal and/or extended family conflicts of interest when PTA issues, decisions, and funds are involved;
3. Not misuse the PTA’s federal tax-exempt status or exemption from sales tax for personal or unauthorized purposes nor disburse funds for any purpose other than authorized, budgeted PTA programs, projects, and activities.
4. Refrain from making slanderous or defamatory comments regarding any individual or organization.
5. Follow the Texas PTA and school district guidelines for fund-raising.
6. Abide by the following conflict of interest policy:
 - Board members and/or their families shall not use their relation to this PTA for financial, professional, business, employment, personal, and/or political gain.
 - A conflict of interest exists when a board members would have to participate in the deliberation or decision of any issue of this PTA while, at the same time, the board member and/or his/her extended family has financial, professional, business, employment, personal and/or political interests outside the PTA that could predispose or bias the board member to a particular view, goal or decision.
 - Board members shall declare to the officers of this PTA conflicts of interest (stating the nature of the conflict and pertinent information as appropriate) between their duties of this PTA and their and/or their extended families’ financial, professional, business, employment, personal and/or political interests.
 - When a conflict of interest is declared, the board members shall not use his/her personal influence of position to affect the outcome of this vote and shall leave the room during deliberations and the vote.
 - The minutes of the meeting shall reflect that a conflict of interest was declared.
 - Board members shall not:
 - a. Use PTA’s name, influence, or resources for their benefit or gain when running for any public elected office or while serving as an elected official.

- b. Directly or indirectly use their current PTA position, the PTA name or organization for or against any specific candidate for elected public office, which is contrary to federal tax laws and the guidelines and policies of the PTA.

We, the undersigned board members, have read and agree to abide by this policy and understand that the failure to adhere to the above guidelines may result in the termination of the undersigned as board members and will require the immediate return of all PTA property, documents and materials belonging to this PTA.

PTA ETHICS/CONFLICT OF INTEREST AGREEMENT

NAME	POSITION	DATE
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
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Each PTA shall obtain the appropriate signatures on this form (use enough forms for the entire board of directors), make a copy of the form(s) for all signers, and keep the signed original(s) with the secretary of the PTA. (See Council or Local PTA Records Retention Policy.)

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

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

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

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

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)	2 c/o Name (if applicable)								
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; vertical-align: top;"> 3 Mailing address (Number and street) (see instructions) </td> <td style="width:10%; vertical-align: top;"> Room/Suite </td> <td style="width:40%; vertical-align: top;"> 4 Employer Identification Number (EIN) </td> </tr> <tr> <td colspan="2" style="vertical-align: top;"> City or town, state or country, and ZIP + 4 </td> <td style="vertical-align: top;"> 5 Month the annual accounting period ends (01 - 12) </td> </tr> </table>	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)	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%; vertical-align: top;"> 6 Primary contact (officer, director, trustee, or authorized representative) a Name: </td> <td style="width:40%; vertical-align: top;"> b Phone: c Fax: (optional) </td> </tr> </table>	6 Primary contact (officer, director, trustee, or authorized representative) a Name:	b Phone: c Fax: (optional)
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. <p align="right"> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </p>									
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. <p align="right"> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </p>									
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. <p align="right"> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </p>									
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. <p align="right"> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </p>									

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.
- b 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. _____
- c 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.
-
- 6a** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. **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**
-
- 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**

- | | |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> mail solicitations | <input checked="" type="checkbox"/> phone solicitations |
| <input checked="" type="checkbox"/> email solicitations | <input checked="" type="checkbox"/> accept donations on your website |
| <input checked="" type="checkbox"/> personal solicitations | <input type="checkbox"/> receive donations from another organization's website |
| <input type="checkbox"/> vehicle, boat, plane, or similar donations | <input type="checkbox"/> government grant solicitations |
| <input type="checkbox"/> foundation grant solicitations | <input type="checkbox"/> Other |

Attach a description of each fundraising program.

b Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. **Yes** **No**

c Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. **Yes** **No**

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

e Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. **Yes** **No**

5 Are you **affiliated** with a governmental unit? If "Yes," explain. **Yes** **No**

6a Do you or will you engage in **economic development**? If "Yes," describe your program. **Yes** **No**

b Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

7a Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. **Yes** **No**

b Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. **Yes** **No**

c If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

8 Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. **Yes** **No**

9a Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. **Yes** **No**

b Do you provide child care so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**

c Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**

d Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**

10 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. **Yes** **No**

Part VIII Your Specific Activities (Continued)

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

Part VIII Your Specific Activities (Continued)

- | | | | |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-----------------------------------------------|
| 15 | Do you have a close connection with any organizations? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" type="checkbox"/> No |
| 20 | Is your main function to provide hospital or medical care ? If "Yes," complete Schedule C. | <input type="checkbox"/> Yes | <input checked="" 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 checked="" 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 checked="" 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)

Table with 18 rows for assets and liabilities. Assets include Cash, Accounts receivable, Inventories, Bonds and notes receivable, Corporate stocks, Loans receivable, Other investments, Depreciable and depletable assets, Land, and Other assets. Liabilities include Accounts payable, Contributions, gifts, grants, etc. payable, Mortgages and notes payable, and Other liabilities. Total Assets and Total Liabilities are calculated. Fund Balances or Net Assets are also shown.

19 Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. [] Yes [x] 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 [x] 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. []
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 \$850. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$400. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

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

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 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 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.

- 1 a** 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.)
-
- 4 a** 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.**

- 1 a** 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 December 2013)

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

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

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

- Assemble the application and materials in this order:
- Form 1023 Checklist
 - Form 2848, *Power of Attorney and Declaration of Representative* (if filing)
 - Form 8821, *Tax Information Authorization* (if filing)
 - Expedite request (if requesting)
 - Application (Form 1023 and Schedules A through H, as required)
 - Articles of organization
 - Amendments to articles of organization in chronological order
 - Bylaws or other rules of operation and amendments
 - Documentation of nondiscriminatory policy for schools, as required by Schedule B
 - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing)
 - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.
- User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.
- Employer Identification Number (EIN)
- Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
- You must provide specific details about your past, present, and planned activities.
 - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
 - Describe your purposes and proposed activities in specific easily understood terms.
 - Financial information should correspond with proposed activities.
- Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.
- | | | | | | | | | | |
|------------|-----|-----|----|---|------------|-----|-----|----|-----|
| Schedule A | Yes | ___ | No | ✓ | Schedule E | Yes | ✓ | No | ___ |
| Schedule B | Yes | ___ | No | ✓ | Schedule F | Yes | ___ | No | ✓ |
| Schedule C | Yes | ___ | No | ✓ | Schedule G | Yes | ___ | No | ✓ |
| Schedule D | Yes | ___ | No | ✓ | Schedule H | Yes | ✓ | No | ___ |

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

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

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

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

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