

Form 1023 Checklist

(Revised June 2006)

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

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

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

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

Schedule A	Yes ___ No <input checked="" type="checkbox"/>	Schedule E	Yes ___ No <input checked="" type="checkbox"/>
Schedule B	Yes ___ No <input checked="" type="checkbox"/>	Schedule F	Yes ___ No <input checked="" type="checkbox"/>
Schedule C	Yes ___ No <input checked="" type="checkbox"/>	Schedule G	Yes ___ No <input checked="" type="checkbox"/>
Schedule D	Yes ___ No <input checked="" type="checkbox"/>	Schedule H	Yes <input checked="" type="checkbox"/> 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) Amend. p.5
 - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law Amend. p.6
- ☒ 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



Printed on recycled paper

Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address
The Ethician Foundation
% George Russell
1401 19th Street
Huntsville, TX 77340

Identifying number

30-0736697

Daytime telephone number

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address
Mollie Cullinane
9600 Escarpment Blvd. Ste. 745-208
Austin, TX 78749

CAF No. 0310-30302R

PTIN _____

Telephone No. 512-298-2898

Fax No. 512-582-8535

Check if to be sent notices and communications ☒

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if to be sent notices and communications ☐

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Excise, Whistleblower, PLR, FOIA, Civil Penalty, etc.) (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see the instructions for line 3)
Form 1023 - Application for Exemption	1023	2014

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF ☐

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) are not authorized to substitute another representative or add additional representatives, to sign certain returns, or to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

☐ Disclosure to third parties; ☐ Signing a return; ☐ Substitute or add representatives;

☐ Other _____ (see instructions for more information)


Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

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

- 7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.**


 Signature _____
 Date 21 Apr 2014 Title (if applicable) President
 Print Name George H. Russell PIN Number ☐☐☐☐☐
 Print name of taxpayer from line 1 if other than individual _____

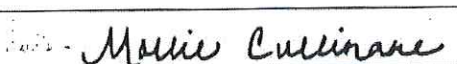
Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE.** See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation—Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	License/Bar or Enrollment Number (if applicable)	Signature	Date
				4/18/2014

EXPEDITE REQUEST to EXPEDITE UNIT

April 18, 2014

Internal Revenue Service
Director, EO Rulings & Agreements
P. O. Box 2508; Room 4024
Cincinnati, OH 45201

RE: The Ethician Foundation
EIN: 30-0736697

Tax Form: 1023

To Whom It May Concern:

I am writing to request expedited service of The Ethician Foundation's application for tax-exempt status under Internal Revenue Code Section 501(c)(3).

The organization has been awarded a pending financial grant, should it receive **its tax-exempt status under Internal Revenue Code § 501(c)(3) by June 1, 2014**. This grant will serve to get the organization started. As such, it is essential for our operations. **Failure to secure this grant will have an adverse impact on our ability to begin operations. The Ethician Foundation will not receive this grant if it does not have 501(c)(3) status by June 1, 2014.**

As such, we respectfully request that the organization's application for tax-exempt status be expedited in order to meet the above detailed **deadline of June 1, 2014**.

Your assistance in this matter is appreciated.

Sincerely,

Mollie Cullinane

Mollie Cullinane, Counsel

GEORGE H. RUSSELL
1401 19TH STREET
HUNTSVILLE, TEXAS 77340

April 18, 2014

Board of Directors
Re: Charitable Gift

Dear Board of Directors of the Ethician Foundation:

I am glad to inform you that I will be making a gift of \$5,000 to the Ethician Foundation. Please use this grant to further its charitable programs and activities.

However, this grant is contingent upon the organization getting its tax-exempt status under Internal Revenue Code Section 501(c)(3) by June 1, 2014. This is essential. If tax-exempt status is not granted by that date, this grant will not be given to your organization. Again, I must have a copy of your 501(c)(3) by June 1, 2014.

Please provide me with a copy of the organization's tax-exempt 501(c)(3) determination letter before that date.

Sincerely,



George H. Russell

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

OMB No. 1545-0056

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

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

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

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document) The Ethician Foundation		2 c/o Name (if applicable)
3 Mailing address (Number and street) (see instructions) 1401 19th Street	Room/Suite	4 Employer Identification Number (EIN) 30-0736697
City or town, state or country, and ZIP + 4 Huntsville, Texas 77340		5 Month the annual accounting period ends (01 - 12) 12
6 Primary contact (officer, director, trustee, or authorized representative) a Name: Mollie Cullinane, authorized representative		b Phone: 512-298-2898
		c Fax: (optional) 512-582-8535
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
9a Organization's website:		
b Organization's email: (optional)		
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
11 Date incorporated if a corporation, or formed, if other than a corporation.* (MM/DD/YYYY) 04 / 09 / 2012		
12 Were you formed under the laws of a foreign country ? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the country.		

* Please note that the corporation amended its Articles of Formation on 04/03/2014 to comply with IRS requirements concerning purpose and dissolution. These can be found in attachments.

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): Amendment Art. 5 - Purpose ☒
- 2a** Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c. ☒
- 2b** If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. Amendment Art. 5 - Dissolution (page 6)
- 2c** See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: ☐

Part IV Narrative Description of Your Activities

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

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

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

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

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)
N/A	N/A	N/A	N/A

- 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)
N/A	N/A	N/A	N/A

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 checked="" type="checkbox"/> vehicle, boat, plane, or similar donations | <input checked="" type="checkbox"/> government grant solicitations |
| <input checked="" 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 type="checkbox"/> Yes | <input checked="" 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)		See Attachment				
	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						
Expenses	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						
	14 Fundraising expenses						
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)						
	16 Disbursements to or for the benefit of members (attach an itemized list)						
	17 Compensation of officers, directors, and trustees						
	18 Other salaries and wages						
	19 Interest expense						
	20 Occupancy (rent, utilities, etc.)						
	21 Depreciation and depletion						
	22 Professional fees						
	23 Any expense not otherwise classified, such as program services (attach itemized list)						
	24 Total Expenses Add lines 14 through 23						

Part IX Financial Data (Continued)**B. Balance Sheet (for your most recently completed tax year)**

Year End:

(Whole dollars)

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

Part X Public Charity Status

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

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

Part X Public Charity Status (Continued)

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

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

For Organization

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

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

For IRS Use Only

IRS Director, Exempt Organizations

(Date)

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

Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$750. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$300. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? ☐ Yes ☒ No
If "Yes," check the box on line 2 and enclose a user fee payment of \$300 (Subject to change—see above).
If "No," check the box on line 3 and enclose a user fee payment of \$750 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$300 (Subject to change). ☐
- 3 Check the box if you have enclosed the user fee payment of \$750 (Subject to change). ☒

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

Please
Sign
Here

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

George Russell

(Type or print name of signer)

President

(Type or print title or authority of signer)

(Date)

21 Apr 2014

Reminder: Send the completed Form 1023 Checklist with your filled-in-application.

Form **1023** (Rev. 6-2006)

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures**Section I** *Names of individual recipients are not required to be listed in Schedule H. Public charities and private foundations complete lines 1a through 7 of this section. See the instructions to Part X if you are not sure whether you are a public charity or a private foundation.*

- 1a Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc.
- b Describe the purpose and amount of your scholarships, fellowships, and other educational grants and loans that you award.
- c If you award educational loans, explain the terms of the loans (interest rate, length, forgiveness, etc.).
- d Specify how your program is publicized.
- e Provide copies of any solicitation or announcement materials.
- f Provide a sample copy of the application used.
- 2 Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," refer to the instructions. ☐ Yes ☐ No
- 3 Describe the specific criteria you use to determine who is eligible for your program. (For example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.)
- 4a Describe the specific criteria you use to select recipients. (For example, specific selection criteria could consist of prior academic performance, financial need, etc.)
- b Describe how you determine the number of grants that will be made annually.
- c Describe how you determine the amount of each of your grants.
- d Describe any requirement or condition that you impose on recipients to obtain, maintain, or qualify for renewal of a grant. (For example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.)
- 5 Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Describe whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.
- 6 Who is on the selection committee for the awards made under your program, including names of current committee members, criteria for committee membership, and the method of replacing committee members?
- 7 Are relatives of members of the selection committee, or of your officers, directors, or **substantial contributors** eligible for awards made under your program? If "Yes," what measures are taken to ensure unbiased selections? ☐ Yes ☐ No

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

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

- 1a If we determine that you are a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? ☐ Yes ☐ No ☒ N/A
- b For which section(s) do you wish to be considered?
- 4945(g)(1)—Scholarship or fellowship grant to an individual for study at an educational institution ☐
 - 4945(g)(3)—Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product ☐
- 2 Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring? ☐ Yes ☐ No
- 3 Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in line 2? ☐ Yes ☐ No

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

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

- 4a** Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an *employee of a particular employer*? If "Yes," complete lines 4b through 4f. ☐ Yes ☐ No
- b** Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? (See lines 4c, 4d, and 4e, regarding the percentage tests.) ☐ Yes ☐ No
- c** Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? ☐ Yes ☐ No ☐ N/A
- If "Yes," will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? ☐ Yes ☐ No
- d** Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? ☐ Yes ☐ No ☐ N/A
- If "Yes," will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? If "No," go to line 4e. ☐ Yes ☐ No
- e** If you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer, will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? ☐ Yes ☐ No ☐ N/A

If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution. If "No," go to line 4f.

Note. Statistical or sampling techniques are not acceptable. See Revenue Procedure 85-51, 1985-2 C.B. 717, for additional information.

- f** If you provide scholarships, fellowships, or educational loans to attend an educational institution to *children of employees of a particular employer* without regard to either the 25% limitation described in line 4d, or the 10% limitation described in line 4e, will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances that you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test described in line 4d or the 10% test described in line 4e. ☐ Yes ☐ No

Form 202
(Revised 05/11)

Submit in duplicate to:
Secretary of State
P.O. Box 13697
Austin, TX 78711-3697
512 463-5555
FAX: 512/463-5709
Filing Fee: \$25



**Certificate of Formation
Nonprofit Corporation**

This space reserved for office use.

FILED
In the Office of the
Secretary of State of Texas

APR 09 2012

Corporations Section

Article 1 – Entity Name and Type

The filing entity being formed is a nonprofit corporation. The name of the entity is:

The Ethician Foundation

Article 2 – Registered Agent and Registered Office

(See instructions. Select and complete either A or B and complete C.)

☐ A. The initial registered agent is an organization (cannot be entity named above) by the name of:

OR

☒ B. The initial registered agent is an individual resident of the state whose name is set forth below:

George	H	Russell	
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>

C. The business address of the registered agent and the registered office address is:

1401 19th Street	Huntsville	TX	77340
<i>Street Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>

Article 3 – Management

The management of the affairs of the corporation is vested in the board of directors. The number of directors constituting the initial board of directors and the names and addresses of the persons who are to serve as directors until the first annual meeting of members or until their successors are elected and qualified are as follows:

A minimum of three directors is required.

Director 1				
George	H	Russell		
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>	
1401 19th Street	Huntsville	TX	77340	USA
<i>Street or Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Director 2				
Sue Ann		Delk		
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>	
1401 19th Street	Huntsville	TX	77340	USA
<i>Street or Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Director 3				
Kathryn	R	Newman		
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>	
1401 19th Street	Huntsville	TX	77340	USA
<i>Street or Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

OR

☐ The management of the affairs of the corporation is to be vested in the nonprofit corporation's members.

Article 4 – Membership

(See instructions. Do not select statement B if the corporation is to be managed by its members.)

- ☒ A. The nonprofit corporation shall have members.
- ☐ B. The nonprofit corporation will have no members.

Article 5 – Purpose

(See instructions. This form does not contain language needed to obtain a tax-exempt status on the state or federal level.)

The nonprofit corporation is organized for the following purpose or purposes:

To create a foundation that helps develop the arts, provide education, promote literacy, preserve history and the environment throughout the world, and to use all lawful means to carry out these objectives.

The following text area may be used to include any additional language or provisions that may be needed to obtain tax-exempt status.

Supplemental Provisions/Information

(See instructions.)

Text Area: [The attached addendum, if any, is incorporated herein by reference.]

Organizer

The name and address of the organizer:

Kathryn R. Newman

Name

1401 19th Street

Street or Mailing Address

Huntsville

City

TX

State

77340

Zip Code

Effectiveness of Filing (Select either A, B, or C.)

A. ☒ This document becomes effective when the document is filed by the secretary of state.

B. ☐ This document becomes effective at a later date, which is not more than ninety (90) days from the date of signing. The delayed effective date is: _____


C. ☐ This document takes effect upon the occurrence of a future event or fact, other than the passage of time. The 90th day after the date of signing is: _____

The following event or fact will cause the document to take effect in the manner described below:

Execution

The undersigned affirms that the person designated as registered agent has consented to the appointment. The undersigned signs this document subject to the penalties imposed by law for the submission of a materially false or fraudulent instrument and certifies under penalty of perjury that the undersigned is authorized to execute the filing instrument.

Date: 9 April 2012



Signature of organizer

Kathryn R. Newman

Printed or typed name of organizer



Office of the Secretary of State

CERTIFICATE OF FILING OF

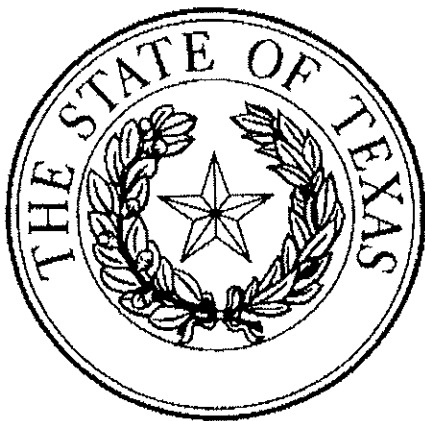
The Ethician Foundation
801579444

The undersigned, as Secretary of State of Texas, hereby certifies that a Certificate of Amendment for the above named entity has been received in this office and has been found to conform to the applicable provisions of law.

ACCORDINGLY, the undersigned, as Secretary of State, and by virtue of the authority vested in the secretary by law, hereby issues this certificate evidencing filing effective on the date shown below.

Dated: 04/03/2014

Effective: 04/03/2014



NANDITA BERRY

Nandita Berry
Secretary of State

Form 424**(Revised 05/11)**

Submit in duplicate to:
Secretary of State
P.O. Box 13697
Austin, TX 78711-3697
512 463-5555
FAX: 512/463-5709
Filing Fee: See instructions

**Certificate of Amendment**

This space reserved for office use.

FILED
In the Office of the
Secretary of State of Texas

APR 03 2014**Corporations Section****Entity Information**

The name of the filing entity is:

The Ethician Foundation

State the name of the entity as currently shown in the records of the secretary of state. If the amendment changes the name of the entity, state the old name and not the new name.

The filing entity is a: (Select the appropriate entity type below.)

☐ For-profit Corporation☐ Professional Corporation☒ Nonprofit Corporation☐ Professional Limited Liability Company☐ Cooperative Association☐ Professional Association☐ Limited Liability Company☐ Limited PartnershipThe file number issued to the filing entity by the secretary of state is: 801579444The date of formation of the entity is: April 9, 2012**Amendments****1. Amended Name**

(If the purpose of the certificate of amendment is to change the name of the entity, use the following statement)

The amendment changes the certificate of formation to change the article or provision that names the filing entity. The article or provision is amended to read as follows:

The name of the filing entity is: (state the new name of the entity below)

The name of the entity must contain an organizational designation or accepted abbreviation of such term, as applicable.

2. Amended Registered Agent/Registered Office

The amendment changes the certificate of formation to change the article or provision stating the name of the registered agent and the registered office address of the filing entity. The article or provision is amended to read as follows:

Registered Agent
(Complete either A or B, but not both. Also complete C.)

☐ A. The registered agent is an organization (cannot be entity named above) by the name of:

OR

☐ B. The registered agent is an individual resident of the state whose name is:

<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>
The person executing this instrument affirms that the person designated as the new registered agent has consented to serve as registered agent.			

C. The business address of the registered agent and the registered office address is:

<i>Street Address (No P.O. Box)</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>
		TX	

3. Other Added, Altered, or Deleted Provisions

Other changes or additions to the certificate of formation may be made in the space provided below. If the space provided is insufficient, incorporate the additional text by providing an attachment to this form. Please read the instructions to this form for further information on format.

Text Area (The attached addendum, if any, is incorporated herein by reference.)

☒ **Add** each of the following provisions to the certificate of formation. The identification or reference of the added provision and the full text are as follows:
The Certificate of Formation from April 9, 2012 is amended by adding provisions to Article 5 - Purpose, so that the corporation can comply with IRS tax-exempt requirements. SEE ATTACHED.

☒ **Alter** each of the following provisions of the certificate of formation. The identification or reference of the altered provision and the full text of the provision as amended are as follows:
The Certificate of Formation from April 9, 2012 is altered by changing Article 4 - Membership to show that the corporation shall have no members. The full text of the provision is:

Article 4 - Membership. Box B. The nonprofit corporation will have no members.

☐ **Delete** each of the provisions identified below from the certificate of formation.

Statement of Approval

The amendments to the certificate of formation have been approved in the manner required by the Texas Business Organizations Code and by the governing documents of the entity.

Effectiveness of Filing (Select either A, B, or C.)

- A. ☐ This document becomes effective when the document is filed by the secretary of state.
- B. ☐ This document becomes effective at a later date, which is not more than ninety (90) days from the date of signing. The delayed effective date is: _____
- C. ☐ This document takes effect upon the occurrence of a future event or fact, other than the passage of time. The 90th day after the date of signing is: _____
- The following event or fact will cause the document to take effect in the manner described below:

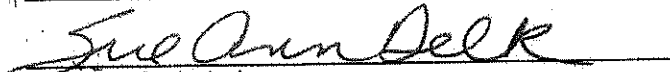
Execution

The undersigned signs this document subject to the penalties imposed by law for the submission of a materially false or fraudulent instrument and certifies under penalty of perjury that the undersigned is authorized under the provisions of law governing the entity to execute the filing instrument.

Date: 2 April 2014

By:

Sue Ann DeIK


Signature of authorized person

Sue Ann Deik

Printed or typed name of authorized person (see instructions)

The Ethician Foundation; Certificate of Amendment

Article 5 – Purpose

The nonprofit corporation is organized for any or all lawful purposes, within the meaning of the Texas Business Organizations Code; and for purposes exclusively charitable, scientific, religious, and educational within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986, as amended; and the Texas Tax Code, Section 11.18.

(1) Notwithstanding any other statements to the contrary, this Corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of its primary purposes set forth in this Certificate. The Corporation may not take any action prohibited by the Texas Business Organizations Code.

(2) No Private Inurement: The Corporation is not organized nor shall it be operated for the primary purpose of generating pecuniary gain or profit. The Corporation may not pay dividends or other corporate income to its directors or officers, or otherwise accrue distributable profits, or permit the realization of private gain. No part of the net earnings of the Corporation shall inure to the benefit of any director of the Corporation, officer of the Corporation, or any private individual, (except that reasonable compensation may be paid for services rendered to or for the Corporation affecting one or more of its purposes), and no director or officer of the Corporation, or any private individual, shall be entitled to share in the distribution of any of the corporate assets on dissolution of the Corporation.

(3) 501(c)(3) Limitations: Notwithstanding any other provision of this Certificate of Formation, the Corporation may not take action that would be inconsistent with the requirements for tax exemption under the Internal Revenue Code, Section 501(c)(3), and related regulations, rulings, and procedures. Nor may it take any action that would be inconsistent with the requirements for receiving tax-deductible charitable contributions under the Internal Revenue Code, Section 170(c)(2), and related regulations, rulings, and procedures. Regardless of any other provision in the Certificate of Formation or state law, the Corporation may not:

- (a) Engage in activities or use its assets in manners that do not further one or more exempt purposes, as set forth in these Articles and defined by the Internal Revenue Code and related regulations, rulings, and procedures, except to an insubstantial degree.
- (b) Serve a private interest other than one clearly incidental to an overriding public interest.
- (c) Devote more than an insubstantial part of its activities to attempting to influence legislation by propaganda or otherwise, except as provided by the Internal Revenue Code and related regulations, rulings, and procedures.

(d) Participate in or intervene in (including publishing or distributing statements and any other direct or indirect campaign activities) any political campaign on behalf of any candidate for public office. The prohibited activities include publishing or distributing statements and any other direct or indirect campaign activities.

(e) Have objectives characterizing it as an action organization as defined by the Internal Revenue Code and related regulations, rulings, and procedures.

(f) Distribute its assets on dissolution other than for one or more exempt purposes.

(4) Private Foundation: In addition, in the event that this Corporation shall become a private foundation within the meaning of Section 509 of the Internal Revenue Code of 1954, the Corporation shall distribute its income at such times and in such manners as to avoid tax for undistributed income under Section 4942 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws. The Corporation shall not:

(a) Engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

(b) Retain excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

(c) Make any investments in such a manner as to subject it to tax under Section 4944 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

(d) Make any taxable expenditures as defined in section 4945(e) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

(5) Dissolution: Upon the dissolution of the Corporation, the board of directors shall, after paying or making provision for payment of all the liabilities of the Corporation, distribute all the remaining assets of the Corporation only for tax-exempt purposes to an eligible organization or organizations (as hereinafter defined) as the board of directors shall determine. Any of such assets not so disposed of shall be disposed of by the District Court of the county in which the principal office of the Corporation is then located, exclusively for such purposes, or to such eligible organization or organizations as said court shall determine. For purposes of this article, "eligible organization or organizations" refers to any organization or organizations that are tax-exempt under Section 501(c)(3), Internal Revenue Code, or described by Section 170(c)(1) or (2), Internal Revenue Code, as the board of directors shall determine.

Bylaws for The Ethician Foundation

Adopted April 2014

ARTICLE 1 – NAME, PURPOSES, POWERS, AND OFFICES

1.1 Name

The name of this corporation is The Ethician Foundation (the “Corporation”).

1.2 Purposes

The Corporation is organized and shall be operated exclusively for scientific, charitable, and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provisions of any subsequent federal revenue law (the “Code”), including, but not limited to, the making of gifts and grants in a manner consistent with the requirements for organizations described in Section 501(c)(3) of the Code, and to conduct, accomplish, and carry on its objectives, functions, and purposes or any part thereof set forth in the governing documents of the Corporation as amended from time to time, within or outside the State of Texas.

This Corporation is additionally organized to promote, encourage, and foster any other similar religious, charitable, scientific, or educational activities; to accept, hold, invest, and reinvest and administer any gifts, legacies, bequests, devises, funds, and property of any sort or nature, and to use, expend, or donate its assets, and all income therefrom, for and to devote the same to, the foregoing purposes of the Corporation; and to do any and all lawful acts and things which may be necessary, useful, suitable, or proper for the furtherance of accomplishment of the purposes of this Corporation. Provided however, no act may be performed which would violate section 501(c)(3) of the Code as it now exists or as it may hereafter be amended.

The assets and property of the Corporation are hereby pledged for use in performing its exempt purpose.

1.3 Powers

The Corporation is a Texas nonprofit corporation and has all the powers, duties, authorizations and responsibilities as provided by the Texas Business Organizations Code (“Code”); provided that the Corporation shall neither have nor exercise any power, nor engage directly or indirectly in any activity, that would invalidate its status as a Corporation that is exempt from federal income tax as an organization described in Section 501(c)(3) of the Code.

1.4 Offices

The corporation may have such other offices as the Board of Directors may determine or as the affairs of the corporation may require.

1.5 Registered Office and Registered Agent

The Corporation shall comply with the requirements of the Code and maintain a registered office and registered agent in Texas. The registered office may, but need not, be identical with the Corporation’s principal office in Texas. The Board of Directors may change the registered office and the registered agent as provided in the Code.

ARTICLE 2 – NO MEMBERS

2.1 Membership

The Corporation shall have no members.

ARTICLE 3 – BOARD OF DIRECTORS

3.1 General Powers; Delegation

The activities, property, and affairs of the Corporation shall be managed by its Board of Directors.

The Board of Directors (also referred to as “Board” or “Directors”) may exercise all such powers of the Corporation and do all such lawful acts and things as are permitted by law, by the Certificate of Formation, or by these Bylaws, unless otherwise expressly provided herein.

3.2 Number and Qualifications

The Board of Directors shall consist of at least three (3) directors. The initial directors shall be those persons named as directors in the Certificate of Formation. Decreasing the number of directors will not shorten the term of any incumbent director.

3.3 Term of Office

Directors shall serve until such director’s successor is elected and qualified, or until such director’s earlier death, resignation, retirement, disqualification or removal from office.

3.4 Nomination of Directors

The Board of Directors will nominate candidates for successor directors. At any meeting at which the election of a Director occurs any member may nominate a person with the second of any other member. In addition to nominations made at meetings, a nominating committee may consider nominees.

3.5 Election of Directors

A person who meets any qualification requirements to be a director and who has been nominated may be elected as a director. Directors shall be elected by a majority vote of those directors at a meeting at which a quorum is present.

3.6 Duties of Directors

Directors will perform their duties in good faith, with ordinary care, and in a manner they reasonably believe to be in the best interest of the Corporation. Ordinary care is care that prudent persons in similar positions would exercise under similar circumstances. In the performance of any duty imposed or power conferred on directors, they may in good faith rely on information, opinions, reports, or statements, including financial statements and other financial data, concerning the Corporation or another person that were prepared or presented by a variety of persons, including officers and employees of the Corporation, professional advisors, or experts such as accountants or attorneys. A director is not relying in good faith if the director has knowledge concerning a matter in question that renders reliance unwarranted.

3.7 Filling of Vacancies

Any vacancy occurring in the Board of Directors resulting from the death, resignation, retirement, disqualification or removal from office of any director shall will be filled by the affirmative vote of a majority of the directors present at any meeting of the directors at which a quorum is present. Any director elected or appointed to fill a vacancy shall will hold office for the remainder of the vacated term and until such director's successor is elected and qualified, or until such director's earlier death, resignation, retirement, disqualification or removal from office.

3.8 Removal

Any director may can be removed, either for or without cause, by the affirmative vote of a majority of the directors present at any meeting of the directors at which a quorum is present, if notice of the intention to act upon such matter shall have been given in the notice of such meeting and if such notice is provided to the director proposed to be removed.

3.9 Resignation

Any director may resign at any time by delivering written notice to the Secretary or President of the Board of Directors. Such resignation shall take effect upon receipt or, if later, at the time specified in the notice.

3.10 Directors' Compensation

Directors will not receive any salaries or other compensation for their services, but, by resolution of the Board of Directors, may be reimbursed for any actual expenses incurred in the performance of their duties for the Corporation, as long as a majority of disinterested directors approve the reimbursement. The Corporation will not loan money or property to, or guarantee the obligation of, any director.

ARTICLE 4 – NOTICES

4.1 Notice

At least five (5) days' written notice must be given to all Directors of any meeting of the Board of Directors. Notice of meetings may be given by electronic transmission (i.e., e-mail) if all directors individually and collectively consent in writing. Attendance of a Director at a meeting shall constitute a waiver of notice of such meeting, except when a Director attends a meeting for the express purpose of objecting to a meeting not properly called.

ARTICLE 5 – MEETINGS

5.1 Regular & Special Meetings

The Board of Directors will hold at least one meeting a year.

Regular meetings of the Board of Directors will be held at such times and places as may be selected by resolution adopted by the Board and communicated by written notice to all directors. Except as otherwise provided by law, by the Certificate of Formation, or by these Bylaws, any and all business may be transacted at any regular meeting.

Special meetings of the Board of Directors may be called by or at the request of the President or any two directors. A person or persons authorized to call special meetings of the

Board of Directors may fix select any place as the place for holding a special meeting. The person calling a special meeting shall will notify the Secretary of the information required to be included in the notice of the meeting. The Secretary shall will give notice to the directors as required in the Bylaws.

5.2 Quorum and Manner of Acting

A majority of the number of directors then in office shall will constitute a quorum for the transaction of business at any meeting of the Board of Directors.

The directors present at a duly called or held meeting at which a quorum is present may continue to transact business even if enough directors leave the meeting so that less than a quorum remains. However, no action may be approved without the vote of at least a majority of the number of directors required to constitute a quorum. If a quorum is present at no time during a meeting, a majority of the directors present may adjourn and reconvene the meeting one time without further notice.

5.3 Proxy Voting Prohibited

Proxy voting is not permitted.

5.4 Written Consent of Directors

Any action required or permitted to be taken at any meeting of the Board of Directors or any committee may be taken without a meeting if a consent in writing setting forth the action to be taken is signed by the number of directors or officers whose vote would be necessary to take action at a meeting at which all such persons entitled to vote were present and voted, as the case may be. Such consent must be filed with the minutes of proceedings of the Board of Directors or of the committee. Such consent shall have the same force and effect as a vote at a meeting where such directors or officers were present and voted, and may be stated as such in any document.

5.5 Electronic Meetings

Subject to the provisions of applicable law and these Bylaws regarding notice of meetings, members of the Board of Directors or members of any committee designated by such the Board may, unless otherwise restricted by statute, by the Certificate of Formation or by these Bylaws, participate in and hold any meeting of such the Board of Directors or committee by using conference telephone or similar communications equipment, or another suitable electronic communications system, including videoconferencing technology or the Internet, or any combination, if the telephone or other equipment system permits each person participating in the meeting to communicate with all other persons participating in the meeting. If voting is to take place at the meeting, reasonable measures must be implemented to verify that every person voting at the meeting by means of remote communications is sufficiently identified and a record must be kept of any vote or other action taken. Participation in a meeting pursuant to this Section 5.6 shall constitute presence in person at such meeting, except when a person participates in the meeting for the express purpose of objecting to the transaction of any business on the ground that the meeting was not lawfully called or convened.

ARTICLE 6 – COMMITTEES

6.1 Committees of Directors

The Board of Directors may establish one or more committees, may delegate specified authority to a committee, and may appoint or remove members of a committee. A committee shall include one or more Directors and may include persons who are not directors. If the Board of Directors delegates any of its authority to a committee, the majority of the committee shall consist of directors.

6.2 Advisory Boards or Committees

Advisory boards or committees not having and exercising the authority, responsibility or duties of the Board of Directors in the management of the Corporation may be designated by a resolution adopted by the directors. Except as otherwise provided in such resolution, members of each such advisory board or committee need not be directors of the Corporation. The President shall appoint the members of such advisory boards or committees. Any committee member may be removed by the President whenever in the President's judgment the best interests of the Corporation shall be served by such removal.

ARTICLE 7 – OFFICERS

7.1 Elected Officers

The elected officers of the Corporation shall include a President and a Secretary, and may include one or more Vice Presidents and/or a Treasurer, as may be determined from time to time by the Board. Any two (2) or more offices may be held by the same person, except that the President and Secretary shall not be the same person.

7.2 Election

All Officers will be elected by the Board of Directors, so far as is practicable, at each annual meeting of the Board of Directors.

7.3 Appointed Officers

The Board of Directors may also appoint one or more Assistant Secretaries and Assistant Treasurers and such other officers and assistant officers and agents as it shall from time to time deem necessary, who shall will exercise such powers and perform such duties as shall be set forth in these Bylaws or determined from time to time by the Board.

7.4 Term of Office; Removal; Filling of Vacancies

Officers shall hold a three-year term. An officer may be re-elected to serve consecutive terms of office.

Each elected officer of the Corporation shall hold office until such officer's successor is chosen and qualified in such officer's stead or until such officer's earlier death, resignation, retirement, disqualification or removal from office. Each appointive officer shall hold office at the pleasure of the Board of Directors without the necessity of periodic reappointment. Any officer or agent may be removed at any time by the Board of Directors whenever in its judgment the best interests of the Corporation will be served thereby. If the office of any officer becomes vacant for any reason, the vacancy shall be filled by the Board of Directors.

7.5 President

The President shall:

- Supervise and control the affairs of the Corporation and shall exercise such supervisory powers as may be given by the Board.
- Perform all duties incident to such office and such other duties as may be provided in these Bylaws or as may be prescribed from time to time by the Board.
- Preside at all board meetings.
- Serve as an ex-officio member of all standing committees, unless otherwise provided by the Board or these Bylaws.
- Set the agenda for each meeting of the Board.
- Have the general authority to execute bonds, deeds, and contracts in the name of the Corporation; to cause the employment or appointment of such employees and agents of the Corporation as the proper conduct of operations may require and to fix their compensation; to remove or suspend any employee or agent; and in general to exercise all the powers usually appertaining to the office of president of a corporation, except as otherwise provided by law, the Certificate of Formation or these Bylaws
- In the absence or disability of the President, the duties of such office shall be performed and the powers may be exercised by the Vice Presidents, if any, in the order of their seniority, unless otherwise determined by the President or the Board of Directors.

7.6 Vice Presidents

Each Vice President, if any, shall generally assist the President and shall have such powers and perform such duties and services as shall from time to time be prescribed or delegated to such office by the President or the Board of Directors.

7.7 Secretary

The Secretary shall:

- Give all notices in accordance with these Bylaws or as required by law.
- Take or ensure that someone takes minutes of all meetings of the committees and Board, and shall keep true copies of all minutes as part of the corporate records.
- Maintain custody of the corporate records.
- Keep a record of the names and addresses of each Director, officer, and employee of the Organization.
- Perform all duties incident to the office of Secretary.
- In the absence or disability of the Secretary, the duties of such office shall be performed and the powers may be exercised by the Assistant Secretaries in the order of their seniority, unless otherwise determined by the Secretary, the President, or the Board of Directors.

7.8 Treasurer

The Treasurer, if any, shall be the chief accounting and financial officer of the Corporation and shall have active control of and shall be responsible for all matters pertaining to the accounts

and finances of the Corporation.

- The Treasurer will have charge and custody of all funds of the Corporation, will oversee and supervise the financial business of the Corporation, will render reports and accountings to the Directors as required by the Board of Directors, and will perform in general all duties incident to the office of Treasurer.
- The Treasurer, with the approval of the Board of Directors, shall set up all checking, savings, and investment accounts of the Corporation and deposit all such funds in the name of the Corporation in such accounts.
- The Treasurer shall prepare reports for the Board of Directors, providing an accounting of all transactions and of the financial conditions of the Corporation.
- The Treasurer shall keep all financing records, books, and annual reports of the financial activities of the Corporation at the principal office of the Corporation.

7.9 Additional Powers and Duties

In addition to the foregoing specially enumerated duties, services and powers, the several elected and appointed officers of the Corporation shall perform such other duties and services and exercise such further powers as may be provided by law, the Certificate of Formation or these Bylaws, or as the Board of Directors may from time to time determine or as may be assigned by any competent superior officer.

ARTICLE 8 – STAFF

8.1 Staff

The Board of Directors may, upon resolution, appoint a staff, including an Executive Director, and/or a management company to serve at the board's discretion and to carry out whatever tasks the board from time to time resolves.

A member of the Board of Directors may serve in an employment position within the Corporation, subject to the Conflict of Interest policy in 9.4.

8.2 Executive Director and/or Management Company

The Executive Director and/or management company (“management”) shall be paid a fee set by the Board of Directors. Subject to such supervisory powers as are vested in the Board of Directors, the management shall supervise, direct, and control the business of the Corporation and actively manage its business, and shall have such other powers and duties as may be prescribed by the Board of Directors or by these bylaws. The management may engage in negotiations involving commitments of the resources of the Corporation or the acceptance of money or resources by the Corporation in furtherance of the purposes of the Corporation as set out in the Certificate of Formation and these bylaws. The management shall generally be expected to attend all meetings of the Board of Directors and meetings of the general membership, yet does not have a vote on the Board of Directors.

ARTICLE 9 – OPERATIONS

9.1 Contracts

The Board of Directors may authorize any officer or officers, or agent or agents, of the Corporation, in addition to the officers so authorized by these Bylaws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

9.2 Disbursement of Funds

Management may dispense with the funds of the Corporation in accordance with the annual budget approved by the Board of Directors and the purposes of the Corporation as set out in the Certificate of Formation and these bylaws.

Financial transactions with the value of \$50,000 or more that are *not* in the annual budget shall require majority approval of the Board of Directors, or Executive Committee if a majority of the Board of Directors is not immediately available to vote on the transaction.

Notwithstanding the above, all checks of more than \$50,000 disbursing funds from any of the Corporation's accounts shall require the signatures of at least two of the following: President, Vice President, Secretary, Treasurer, or key management personnel.

9.3 Records

The Corporation will keep correct and complete records of account and will also keep minutes of the proceedings of the Board meetings and Committees. The Corporation will keep at its principal place of business the original or a copy of its bylaws, including amendments to date certified by the Secretary of the Corporation.

9.4 Conflicts of Interest

The Corporation shall adopt a conflict of interest policy in the form attached hereto as **Schedule A.**

9.5 Dividends Prohibited

No part of the net income of the Corporation shall inure to the benefit of any private individual and no dividend shall be paid and no part of the income of the Corporation shall be distributed to its directors or officers.

The Corporation may pay compensation in a reasonable amount to its officers for services rendered and may compensate and reimburse its directors as provided in Section 3.11.

9.6 Loans to Officers and Directors Prohibited

The Corporation will not make loans to its officers and directors, and any directors voting for or assenting to the making of any such loan, and any officer participating in the making thereof, shall be jointly and severally liable to the Corporation for the amount of such loan until repayment thereof.

9.7 Fiscal Year

The fiscal year of the Corporation will be January 1 to December 31.

9.8 Invalid Provisions

If any part of these Bylaws shall be held invalid or inoperative for any reason, the remaining parts, so far as is possible and reasonable, shall remain valid and operative.

9.9 Powers to Amend

These Bylaws may be amended or repealed, or new bylaws may be adopted at any annual or special meeting of the Board of Directors at which a quorum is present by the affirmative vote of a majority of the directors present at the meeting, provided notice of the proposed amendment, repeal or adoption be contained in the notice of such meeting; and provided further, that the foregoing notice requirement shall not prohibit the directors from adopting the proposed amendment, effecting the proposed repeal or adopting the proposed new bylaws, as the case may be, in a modified form which is not identical to that described or set forth in the notice of such meeting.

ARTICLE 10 – INDEMNIFICATION

10.1 Insurance

The Corporation will provide indemnification insurance for its Directors, and the Board of Directors shall select the amount and limits of such insurance policy.

10.2 Indemnification

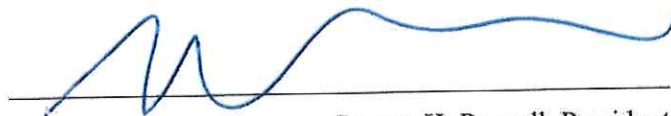
To the extent permitted by law, any person (and the heirs, executors, and administrators of such person) made or threatened to be made a party to any action, suit, or proceeding by reason of the fact that he is or was a Director or Officer of the Corporation shall be indemnified by the Corporation against any and all liability and the reasonable expenses, including attorney's fees and disbursements, incurred by him (or by his heirs, executors or administrators) in connection with the defense or settlement of such action, suit, or proceeding, or in connection with any appearance therein.

10.3 Limits on Indemnification

Notwithstanding the above, the Corporation will indemnify a person only if he or she acted in good faith and reasonably believed that his conduct was in the Corporation's best interests. In the case of a criminal proceeding, the person may be indemnified only if he had no reasonable cause to believe his conduct was unlawful.

CERTIFICATION

The undersigned, being the duly elected and qualified President of the Corporation, hereby certifies that the foregoing Bylaws of the Corporation were duly adopted by the Board of Directors of the Corporation.

A handwritten signature in blue ink, appearing to read 'George H. Russell', is written over a horizontal line.

George H. Russell, President

SCHEDULE A. CONFLICT OF INTEREST POLICY

GENERAL INFORMATION - Conflicts of Interest Policy

When a Director assumes office, the law requires that the best interest of the organization prevail over the Director's personal or business interests. A conflict of interest can arise in many situations including leasing property, buying goods and services, and borrowing or lending money. Conflicts can also arise with employees and family members of Directors. Conflicts of interest have both legal consequences and public perception consequences. The Corporation works to ensure that those with decision-making power in the organization do not take actions that could benefit themselves, their families, or their business interests.

Prohibited Transactions

- **Loans to Directors.** There is an absolute prohibition on paying dividends or lending the money of a nonprofit to a Director. Directors who allow the making of a loan to a co-Director will be personally liable for the full amount of the loan until it is repaid.
- **Private Inurement.** There is also an absolute prohibition against "private inurement." In order for an organization to be recognized as a public charity by the IRS, no part of the net earnings of the organization may inure to the benefit of a private individual. Private benefits may occur when the nonprofit pays more for goods and services than they are worth. Violations of this restriction may result in severe penalties and substantial legal problems for the nonprofit and Directors approving the transaction.

Permitted Transactions

- **Reasonable Compensation for Services.** A nonprofit may pay reasonable compensation to a Director for services the Director provides on behalf of the nonprofit. The key qualification is "reasonable," which will be determined by the IRS, the Attorney General, donors, and the public on the basis of all the facts and circumstances of the situation.
- **Interested Director Transactions.** Texas law permits transactions with Directors under certain circumstances. The three things to remember with regard to an interested Director transaction are:
 - Disclose material facts;
 - Ensure that the transaction is fair to the nonprofit; and
 - Document the decision-making process.

The material facts of the Director's interest in the transaction should be disclosed to the board before a vote on the transaction, and a majority of disinterested Directors should approve the transaction in good faith and with ordinary care. A transaction may be approved only if it is fair to the nonprofit when it is authorized. Any transaction with an interested Director should be carefully documented in the minutes of a meeting at which the transaction is considered.

CONFLICTS OF INTEREST & CODE OF ETHICS POLICY

Section 1 - PURPOSE

It is imperative to the success of Corporation that there be a fully informed and responsive Board of Directors. To accomplish this end, all Directors shall conduct themselves at all times in the best interest of the Corporation. When a Director assumes office, the law requires that the best interest of the Corporation prevail over the Director's personal or business interests. A conflict of interest can arise in many situations including leasing property, buying goods and services, and borrowing or lending money. Conflicts can also arise with employees and family members of Directors. Conflicts of interest have both legal consequences and public perception consequences. To this end, Directors of Corporation agree to abide by the following policies and procedures. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

SECTION 2 - DEFINITIONS

1. **Interested Person.** Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.
2. **Financial Interests.** Financial interests include, but are not limited to:
 - a. An ownership, investment interest, or compensation arrangement with any entity with which the Corporation has a transaction or arrangement;
 - b. A compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a transaction or arrangement; or
 - c. A potential ownership, investment interest, or compensation arrangement with any entity or individual with which the Corporation is negotiating a transaction or arrangement, including a commission or fee, share of the proceeds, the prospect of promotion or profit, or any other form of financial reward.

SECTION 3 – PROCEDURES

1. **Duty to Disclose.** In connection with the actual or potential conflict of interest, an interested person must disclose the existence of his financial interest and all material facts to the Directors and members of committees with board-delegated powers considering the proposed transaction or arrangement and shall abstain from voting on such matters.
2. **Determining Whether a Conflict of Interest Exists.** After disclosure of the financial interest and all material facts, and after any discussion with the interested person, the interested party shall leave the board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.
3. **Procedures for Addressing the Conflict of Interest**
 - a. An interested person may make a presentation at the board or committee meeting, but

after such presentation, he shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement that results in the conflict of interest.

- b. The President or Chair of a committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the board or committee shall determine whether the Corporation can obtain a more advantageous transaction or arrangement with reasonable efforts from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably attainable under circumstances that would not give rise to a conflict of interest, the board or committee shall determine by a majority vote of the disinterested Directors whether the transaction or arrangement is in the Corporation's best interest and for its own benefit and whether the transaction is fair and reasonable to the Corporation. The Corporation shall make its decision as to whether to entering to transaction or arrangement in conformity with such determination.

4. Violations of the Conflict of Interest Policy

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

SECTION 4 – RECORDINGS AND PROCEEDINGS

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

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

SECTION 5 – GIFTS, COMPENSATION

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

member's compensation.

2. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from Corporation for services is precluded from voting on matters pertaining to that member's compensation.
3. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from Corporation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.
4. Directors and employees of the Corporation may not receive a gift, or a series of gifts, valued at more than \$25 from contractors or businesses who have performed services for the Corporation within the past 12 months without prior approval of a majority vote of disinterested Directors. Directors and employees of the Corporation shall also gain approval by majority vote of disinterested Directors to personally employ contractors and businesses that have performed services for the Corporation within the past 12 months.

6 – ADDITIONAL PROVISIONS

1. Directors shall put forth their best effort to attend all meetings and constructively participate in the meetings.
2. Directors shall be responsible for insuring that adequate and correct information is presented to their constituents and the public.
3. Directors shall exercise good judgment in the control and use of confidential information that may from time to time come into their possession. No Director shall use confidential information gained by reason of being a member of the Board for personal gain to the detriment of the Corporation.
4. Each Director shall serve as a public relations agent for the Corporation and therefore shall work diligently and properly to promote its goals and objectives while keeping abreast with its overall progress.
5. Except for voting at properly called meetings of the Board, Directors shall refrain from entering into the direct day-to-day administration of the program unless they are doing so upon express authority given to them by Resolution of the Board.
6. The Officers shall be charged with the responsibility of reviewing any allegations of Directors violating this code or acting in any way which is detrimental to the success of the Corporation and make recommendations to the full Board for final action.

7 – ANNUAL STATEMENT

Each Director, officer, and committee member with board-delegated powers shall annually sign a statement that affirms that such person:

1. Has received a copy of the Conflicts of Interest policy;
2. Has read and understands the policy;

3. Has agreed to comply with the policy; and
4. Understands that the Corporation is a charitable Corporation and that in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its tax-exempt purposes.

8 – PERIODIC REVIEWS

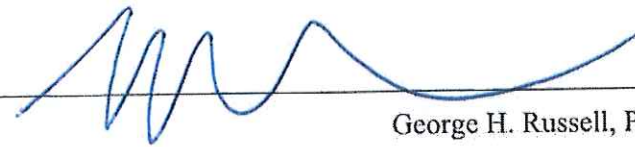
To ensure Corporation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

1. Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.
2. Whether partnerships, joint ventures, and arrangements with management organizations conform to Corporation's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.
3. When conducting the periodic reviews, Corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

CERTIFICATION

I, George Russell, President of the corporation, hereby certify that the *Conflict of Interest Policy* was adopted by the Board of Directors.

By: _____



George H. Russell, President

Annual Conflict of Interest Disclosure Questionnaire

To be completed by officers, directors, key employees, and members of Board committees.

The Conflict of Interest Policy adopted by the Board of Directors of the Corporation requires disclosure of certain interests. It is not uncommon to have these interests, but it is very important to make them known to the Corporation.

Use this questionnaire to disclose where you *or your Family Members* have certain affiliations, interests or relationships, and/or have taken part in transactions that, in light of your relationship to the Corporation, might possibly give rise to an actual, apparent, or potential conflict of interest.

NAME:

In accordance with the purposes and intent of the Conflict of Interest Policy adopted by the Board of Directors of the Corporation, a copy of which has been furnished to me, I hereby disclose that I *or my Family Members* have the following affiliations, interests or relationships, and/or have taken part in the following transactions:

1. BACKGROUND. Your role with the corporation.

I hold the following positions(s) and/or have the following relationship(s) with the Corporation:

2. OUTSIDE INTERESTS.

Do you or any Family Member hold, directly or indirectly:

- An ownership or investment interest in a company that does or may do business with, or that competes with, the Corporation?

☐ No ☐ Yes – Explain below

- A compensation arrangement with any Company that does or may do business with, or that competes with, the Corporation? Examples: compensation for employment or independent contractor services, consulting fees, board stipends or fees, advisory committee fees, honoraria, etc.

☐ No ☐ Yes – Explain below

- A director, trustee, officer or board committee position with any other Company that does or may do business with, or that competes with the Corporation (including competition for grants or donations)?

☐ No ☐ Yes – Explain below

- Any personal loans, advances or other indebtedness to or from anyone who also does or may do business with any the Corporation? (Note: You may exclude charge cards and personal or mortgage loans at market rates from financial institutions)

☐ No ☐ Yes – Explain below

- Do you or any Family Member compete, directly or indirectly, with the Corporation in the purchase or sale of property rights, interests or services?

☐ No ☐ Yes – Explain below

- Do you or any Family Member provide managerial, consultative or other services to or on behalf of any other Company that does or may do business with, or that competes with, the services of the Corporation?

☐ No ☐ Yes – Explain below

- Do you or any Family Member employ or otherwise retain any Corporation personnel for work on non-Corporation business done outside of the Corporation?

☐ No ☐ Yes – Explain below

- Have you or any Family Member used Corporation property to conduct business that is not Corporate business, without prior approval of an executive of the Corporation?

☐ No ☐ Yes – Explain below

- If you are employed by the Corporation, have you accepted assignments outside of the Corporation, either as an employee or as an independent contractor, over and above

your primary or full-time assignment with any Corporation?

☐ No ☐ Yes – Explain below

- Do you or any Family Member hold an elected or appointed office or other position of public responsibility that serves residents in the Corporation's service area?

☐ No ☐ Yes – Explain below

- Have you or any Family Member been a party to any action, suit or proceeding during the past five years that might be deemed material to evaluating your ability, your integrity or your interests with respect to the Corporation?

☐ No ☐ Yes – Explain below

- Do you or any Family Member know of any recent or pending actions, suit or proceeding in which you have an interest adverse to the interests of, or are a party adverse to any the Corporation?

☐ No ☐ Yes – Explain below

3. INSIDE ACTIVITIES

- In your area of direct responsibility within the Corporation, do you employ or supervise anyone with whom you have a business or personal relationship?

☐ No ☐ Yes – Explain below

- Have you or any Family Member attempted to influence the Corporation concerning the employment or retention of any immediate family member or other individual with whom you have a business or personal relationship?

☐ No ☐ Yes – Explain below

4. GIFTS, GRATUITIES AND ENTERTAINMENT

- Have you or any Family Member accepted gifts, or other favors from any person or company under circumstances from which someone might think that such action was intended to influence you in the performance of your duties on behalf of the Corporation? *Note: This does not prohibit the acceptance of reasonable items of nominal value that are clearly tokens of respect or friendship and not related to any particular transaction or activity when the value of such entertainment or items does not exceed One Hundred Dollars (\$100.00).*

☐ No ☐ Yes – Explain below

- Have you or any Family Member accepted any gifts, favors or benefits valued in excess of One Hundred Dollars (\$100.00) from customers, suppliers or agents of the Corporation?

☐ No ☐ Yes – Explain below

5. OTHER

- In the space below, please disclose any other interest, activities, investments or involvement that you think might be relevant for full disclosure of all actual, apparent or possible conflicts of interest. If none, indicate “none.” **[Use additional pages as necessary.]**

AFFIRMATION

I acknowledge that:

1. I have received a copy of the Board's Conflict of Interest Policy and Code of Ethics;
2. I have read and understand the Policy;
3. I agree to comply with the Policy;
4. I understand that the Corporation is a charitable organization and that in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its tax-exempt purposes;
5. I agree to report to the appropriate person (a) any change in the responses to each of the foregoing questions that may result from changes in circumstances or (b) any further financial interest, situation, activity, interest or conduct that may develop before completion of my next annual Questionnaire, and
6. The information contained in this Questionnaire is true and accurate to the best of my knowledge and belief as of the date below.

Signed:

Director

Date

ACCEPTANCE OF NOTICE BY EMAIL

I agree to accept meeting notice and other Board materials via email at the email address listed below. I agree to meet electronically should the meeting notice include the electronic contact information.

Director' Email Address

Date

PART I. Identification of Applicant

7. The Ethician Foundation is represented by an authorized representative:

Mollie Cullinane, Attorney; Cullinane Law Group
9600 Escarpment Blvd. Ste. 745 – 208; Austin, Texas 78749
512.298.2898; Fax 512.582.8535
Form 2848, *Power of Attorney and Declaration of Representative* is attached.

PART IV. Narrative Description of Your Activities

The Ethician Foundation (“Foundation”) is a nonprofit corporation organized and operated exclusively for charitable and educational purposes. Specifically, this organization has been formed as a private operating foundation that supports (1) the advancement of education and science and (2) the erecting and maintaining of public buildings, monuments, or works.

The Foundation is organized as a private operating foundation, with assets donated primarily by George H. Russell and Suzanne B. Russell. The Foundation will be engaged directly in the active conduct of educational and charitable activities and will meet the required operating foundation “income” and “assets” test, as required by IRC 4942(j)(3), as set out by an affidavit of legal counsel, attached.

The Foundation is based on principles of The Universal Ethician Church (“Church”), the worldwide interfaith-ecumenical church tasked with protecting God’s Creation. The Foundation works with the Church to protect and promote ethical standards in all areas of life, including scientific ethics and educational ethics.

To accomplish its ethical mission, the Foundation will focus on two main activities: (1) Protection of the Earth by advancing and promoting educational and scientific studies and (2) Preservation of Texas heritage by preserving and maintaining public museums and historic buildings.

Activity 1: The Foundation plans to advance and promote education and scientific studies by preserving and conserving wildlife in San Jacinto County, Texas and by making such land available for public use. The Foundation plans to preserve and conserve wildlife sanctuaries and botanical preserves and make them available to the general public for education and

IRS Form 1023 Attachments**Name: The Ethician Foundation****EIN: 30-0736697**

scientific studies related to native forest ecosystems and plant communities. The Foundation also will offer tours of the land to promote education relating to the importance of protecting endangered and threatened species and endangered ecosystems.

The Foundation currently owns no land, but expects to own and manage certain public land once the IRS grants tax-exempt status to the Ethician Foundation. Currently, George H. Russell and Suzanne B. Russell own and manage the Russell Grasslands and Forest Preserve ("Preserve"), located in San Jacinto County, Texas near Huntsville, Texas; the Preserve has a permanent conservation easement held by the Native Prairies Association of Texas (a tax-exempt organization). The permanent conservation easement means that there will never be any financial or commercial value on the land; it cannot have any type of commercial activity on it and there are no buildings on it. When tax-exempt status is granted to the Foundation, Mr. Russell plans to donate the Russell Grasslands and Forest Preserve to the Ethician Foundation, so that the land is permanently protected for the general public. At all times, the Native Prairies Association of Texas will retain the conservation easement to the Preserve.

This Preserve is important land for educational and scientific study, as it contains several ecotypes found throughout East Texas, including pocket prairies and Catahoula barrens surrounded by pine, hardwood, and bottomland forest. This lush forest and grassland region on the banks of Lake Livingston will not only be conserved in perpetuity. This is an important geographic area for studies of threatened lands, and should be held by the general public.

Many organizations currently use this Preserve land for scientific and educational studies, including The Audobon Society, The Nature Conservancy, Rice University, The University of Tennessee, The Tall Timbers Research Stations, The Longleaf Alliance/Auburn University, Sam Houston State University, Lamar University, Texas Parks and Wildlife, and others. The land is used to study rare plant and animal communities.

The Foundation, managed and run by volunteers, will work to preserve and conserve wildlife, to provide upkeep and maintenance of the Preserve land, including the development of trails, as appropriate, to enhance learning and science.

This activity will compromise approximately 50% of the Foundation's time and resources. The activity will be run and organized by volunteers. Tours and oversight will be provided free of charge to the general public.

2. Activity 2: The creation and maintenance of public museums.

The Foundation will preserve Texas heritage by maintaining public museums and historic buildings in Huntsville, Walker County, Texas for the use of the general public.

George H. Russell and Suzanne B. Russell currently own historic buildings located on University Avenue in Huntsville, Walker County, Texas. The Russells plan to donate certain historic buildings to the Foundation so that they can be used as permanent museums, should the Ethician Foundation be granted tax-exempt status.

Currently, the buildings are made available to students, teachers, historians, and members of the public interested in Texas history at no cost, as the buildings are historical in nature. In order to preserve these properties and to make them available to the general public in perpetuity, Mr. and Mrs. Russell plan to donate them to the Ethician Foundation. Moreover, Mr. and Mrs. Russell plan on donating an extensive collection of early Texas antiques and art to the Foundation, for the general public's education. These buildings and their historic furnishings will be made available to the general public during normal business hours.

Over a three-year period, this activity will compromise approximately 50% of the Foundation's time, activities, and resources. The public museums will be run and organized by volunteers. Individuals will learn about this activity through a variety of media sources and word-of-mouth. This activity will be led by the Foundation's volunteers and board of directors.

How is the Foundation Organized and Operated?

The Foundation is managed by a board of directors, who are not paid for their role as directors (see Part V, 1a.). Individuals may be hired to assist the governing board in the work.

As described above, for the purposes of this application, over a three-year period, the

IRS Form 1023 Attachments**Name: The Ethician Foundation****EIN: 30-0736697**

Foundation activities are summarized below, with estimated percentages of resource allocation:

- 50% - Advancement of education and science
- 50% - Erecting and maintaining public buildings, monuments, or works.

Funding for the Foundation will be provided donations from the Russell Family, as set out above. All funds will be used for the Foundation's charitable and educational purposes.

Tax-Exempt Status under §501(c)(3) of the Internal Revenue Code

Section 501(c)(3) of the Internal Revenue Code provides tax exemption for nonprofit corporations organized and operated exclusively for charitable, religious, and/or educational purposes. By offering programs the support the advancement of education and science and by erecting and maintaining public museums, the Foundation is engaging in educational and charitable activities and seeks tax exemption under Section 501(c)(3) of the Code.

PART V. Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors**1a.**

Name	Title	Address	Compensation
George H. Russell	Director	1401 19 th St. Huntsville, TX 77340	None
Sue Ann Delk	Director	1401 19 th St. Huntsville, TX 77340	None
Margaret Ann Shurgot	Director	1401 19 th St. Huntsville, TX 77340	None
Karen Lee Robinson	Director	1401 19 th St. Huntsville, TX 77340	None
George Andrew Russell	Director	1401 19 th St. Huntsville, TX 77340	None
Marjorie Jane McCulloch	Director	1401 19 th St. Huntsville, TX 77340	None
Suzanne Bennett Russell	Director	1401 19 th St. Huntsville, TX 77340	None

2a. Several directors are related to each other through a family relationship. Each individual

IRS Form 1023 Attachments**Name: The Ethician Foundation****EIN: 30-0736697**

serves on the board of directors of this organization because of their commitment to promote this organization's mission, instead of any financial incentive. And, since directors are not paid for their role as members of the board of directors, we do not expect any conflicts to arise. Moreover, as this is a private operating foundation set up with the family funds from this particular family. Family members include the following:

- George H. Russell and Suzanne B. Russell are married.
- George H. Russell and Suzanne B. Russell have four children: Margaret Ann Shurgot, Karen Lee Robinson, Marjorie Jane McCulloch, and George Andrew Russell.

3a. Directors.

George H. Russell, Director/President. Russell is CEO of Educational Video Network and a promoter of education, the arts, and environmental protection for over 50 years. Currently the Russell family has donated perpetual conservation easements to protect 25 contiguous or adjacent wildlife sanctuaries and botanical preserves on the shores of Lake Livingston in East Texas. As a member of the Board, Russell will provide guidance and input as the organization's mission, purpose, and goals are shaped. This includes helping the organization secure adequate resources, enhance its public standing, and ensuring legal and ethical integrity in its operations. Estimated hours/month: 20.

Sue Ann Delk, Director/Secretary. Delk volunteers her time to help in the oversight and management of the various philanthropic and spiritual and religious programs of the Universal Ethician Church. Delk will assist with the Ethician Foundation efforts to preserve historic buildings for public enjoyment, operate art museums for the net positive benefit of the public and coordinate with Texas Land Trusts to insure the perpetual protection of native plants and animals. As a member of the Board, Delk will provide guidance and input as the organization's mission, purpose, and goals are shaped. This includes helping the organization secure adequate resources, enhance its public standing, and ensuring legal and ethical integrity in its operations. Estimated hours/month: 20.

Margaret Ann Shurgot, Director. Shurgot is committed to the same philanthropic

goals as her parents. Her background includes the production of educational videos used in classrooms worldwide. She has an MBA from the University of Texas. Shurgot will help manage the Foundation as a volunteer. As a member of the Board, she will provide guidance and input as the organization's mission, purpose, and goals are shaped. This includes helping the organization secure adequate resources, enhance its public standing, and ensuring legal and ethical integrity in its operations. Estimated hours/month: 20.

Karen Lee Robinson, Director. Robinson resides in Huntsville. She will assist as a volunteer tour guide and curator of the art collections in various museum projects. As a member of the Board, she will provide guidance and input as the organization's mission, purpose, and goals are shaped. This includes helping the organization secure adequate resources, enhance its public standing, and ensuring legal and ethical integrity in its operations. Estimated hours/month: 20.

George Andrew Russell, Director. Russell helps produce educational videos around the world. He works as a geologist in Houston. Russell will help give tours of school children through the wildlife sanctuaries that will be donated to the foundation to insure their perpetual protection. As a member of the Board, he will provide guidance and input as the organization's mission, purpose, and goals are shaped. This includes helping the organization secure adequate resources, enhance its public standing, and ensuring legal and ethical integrity in its operations. Estimated hours/month: 20.

Marjorie Jane McCulloch, Director. McCullochs live in Dallas. She will volunteer her time to the Foundation by giving tours and working with the art collections. As a member of the Board, she will provide guidance and input as the organization's mission, purpose, and goals are shaped. This includes helping the organization secure adequate resources, enhance its public standing, and ensuring legal and ethical integrity in its operations. Estimated hours/month: 20.

Suzanne Bennett Russell, Director. Russell has been a producer of educational videos since 1967 and has devoted her life to educational and philanthropic works. She has instilled into the minds of her four children that operating museums, restoring historic properties, and protecting the natural environment is extremely important to the future of our planet. As a

member of the Board, she will provide guidance and input as the organization's mission, purpose, and goals are shaped. This includes helping the organization secure adequate resources, enhance its public standing, and ensuring legal and ethical integrity in its operations. Estimated hours/month: 20.

5a. The Foundation has adopted a Conflict of Interest policy. This policy is an active document that the full board works on each year. Its purpose is to help the organization and its managers comply with the law and fulfill their fiduciary duty of loyalty, to facilitate effective governance and maintain public trust, to facilitate the involvement of the organization's board members in their communities, to codify a clear procedure for whether a conflict of interest exists and how to handle any such conflict of interest. The policy is attached.

7a.-b. In the future, should the Foundation purchase or sell any goods, services, or assets from any director, officer, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c, the terms of such arrangement will be made at arm's length and conducted no differently than it would have been for an arbitrary third party. It is important that each party will continuously use good faith and due diligence, and will place the interest of the organization before his or her own interest. Any such arrangement would be memorialized in contractual form, would be made at no more than fair market value, would be based on similar market prices, and would follow the organization's strict conflict of interest policy. Copies of all relevant information, including, as appropriate, salary surveys, job descriptions, résumés, prior salary history will be placed in the organization's minutes. And any such director, officer, trustee, employee, or insider will not vote on his or her own compensation or on the compensation of anyone related to him or her.

9b-e. Should the Foundation make any written or oral arrangements, leases, contracts, loans, or other agreements, it will be made after review by the full governing board, which is a group committed to high ethical standards. The terms of any such arrangement, contract, or lease will be negotiated at arms' length, with no interested parties involved, at no more than fair market value, based on similar market prices, and according to the organization's strict conflict of interest policy. The board will ensure that all parties in the deal are acting independently and are not subject to any pressure or duress from the other party. Any transaction will be conducted

no differently than it would have been for an arbitrary third party. Additionally, the Foundation will determine that it will pay no more than fair market value for the agreement by hiring a disinterested third party such as an appraiser or broker, who can offer a professional opinion that the sale price is appropriate and reflects the true value of the property.

PART VI. Your Members and Other Individuals and Organizations That Receive Benefits From You**1a. and 1b. Services to Individuals and Organizations**

In carrying out its exempt purpose, the Foundation will provide advancement of education and science and will erect and maintain public buildings and/or monuments, as set out in Part IV.

3. Individuals Who Receive Goods, Services, or Funds

The services will be provided without regard to the individual or organization receiving them. Some individuals who receive the funds listed in Part IV may have a family or business relationship with an officer, director, trustee, employee, or independent contractor of the organization, but this relationship will not warrant special discounts or eligibility to receive the services.

PART VIII. Your Specific Activities**4a. Description of Fundraising Activities**

The directors, employees, and volunteers of the Ethician Foundation will undertake fundraising activities to support its charitable efforts, including the following means:

- Mail: The Foundation may maintain a mailing list of potential supporters to whom it will periodically ask for support. This may include flyers, letters, brochures, and/or other material sent through the mail.
- Email: The Foundation may use email to fundraise from current and potential donors.

- Personal Solicitations: The Foundation may solicit donations from friends and acquaintances.
- Vehicle, boat, plane, or similar donations. Although The Foundation will not specifically solicit these donations, should a donor propose such a gift, The Foundation may consider it.
- Foundation Grant Solicitations: The Foundation may raise funds from local foundation granting organizations.
- Accept Donations on Website: As its website develops, the Foundation may include a mechanism for donors to make direct contributions.
- Government Grant Solicitations: The Foundation may consider raising funds by applying to grants offered by government agencies.
- Other: The Foundation may hold special fundraising events.

4d. Jurisdictions for Fundraising

The Foundation will conduct its own fundraising in each of the 50 states and the District of Columbia, and intends to comply with all applicable state and local fundraising laws and regulations. The Foundation does not intend to fundraise for other organizations or to use other organizations to fundraise for it.

10. Intellectual Property

Any intellectual property rights, including, but not limited to copyrights, trademarks, patents, or trade secrets created by the Foundation will be owned by the Foundation. Any future books or proprietary rights relative to any other items created by the Foundation will be owned by the Foundation.

11. Contributions

The Foundation does not anticipate accepting real property, easements, securities, intellectual property such as patents, trademarks, and copyrights, works of music or art, licenses,

IRS Form 1023 Attachments**Name: The Ethician Foundation****EIN: 30-0736697**

royalties, automobiles, boats, planes, or other vehicles. Any such item will be accepted only if there are no conditions or restrictions on the acceptance, disposition, or custody of the donation.

13a-g. Distributions to Other Organizations

The Foundation has no grant-making relationships. However, the Foundation may make distributions to organizations to further the organization's exempt purpose; all grants or distributions will be consistent with the purpose and mission of the Foundation.

Should the Foundation make distributions to other organizations in the future, any such distribution would be to further the organization's exempt purpose, and all grants or distributions will be consistent with the purpose and mission of the Foundation. The board of directors will determine grantees of funds, and, would retain expenditure control over the use of the funds and maintain records showing that the funds were used for exclusively for charitable purposes.

PART IX. Financial Data**A. Statement of Revenue and Expenses**

Revenue	2014	2015	2016	Total
Line 1 – Gifts, grants, donations, contributions	40,000	40,000	40,000	120,000
Total Revenue	40,000	40,000	40,000	120,000

Expenses

Line 23 – Other expenses related to program services

Educational offerings	5,000	5,000	5,000
Maintenances of lands and buildings of Foundation for benefit of general public	20,000	20,000	20,000
Postage, Printing	1,000	1,000	1,000
Supplies, Equipment	2,000	2,000	2,000
Travel, Training	2,000	2,000	2,000
Insurance	5,000	5,000	5,000

IRS Form 1023 Attachments**Name: The Ethician Foundation****EIN: 30-0736697**

Teleconference, communications, website	1,000	1,000	1,000
Professional services, legal, accounting	4,000	4,000	4,000
Other Expenses Subtotal	12,500	12,500	12,500
Total Expenses	40,000	40,000	40,000

PART X. Public Charity Status

1b. The Ethician Foundation's amended organizing document meets the special provisions, as set out in Section 508(e). See Certificate of Amendment with the Texas Secretary of State, dated April 3, 2014, which sets out on page 6:

"(4) Private Foundation: In addition, in the event that this Corporation shall become a private foundation within the meaning of Section 509 of the Internal Revenue Code of 1954, the Corporation shall distribute its income at such times and in such manners as to avoid tax for undistributed income under Section 4942 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws. The Corporation shall not:

(a) Engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

(b) Retain excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

(c) Make any investments in such a manner as to subject it to tax under Section 4944 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

(d) Make any taxable expenditures as defined in section 4945(e) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws."

IRS Form 1023 Attachments

Name: The Ethician Foundation

EIN: 30-0736697

2. The Ethician Foundation is a private operating foundation, as it is engaged directly in the active conduct of charitable, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. See Part IV.

4. Opinion of Legal Counsel, attached.

SCHEDULE H. SECTION 2

1a. Does not apply as the Foundation will not be granting scholarships.



Serving Nonprofits & Social Enterprises

April 18, 2014

To IRS Exemption Officer:

My law firm has been retained to review the activities of the Ethician Foundation to determine its public charity status. My firm works exclusively with tax-exempt organizations and has the necessary expertise regarding this tax law matter.

Based on the proposed activities and information that has been provided to us, I believe that the proposed operations of The Ethician Foundation would qualify as a private operating foundation, as the Ethician Foundation will mainly conduct direct charitable operations and will meet the IRS qualification tests.

Under IRC 4942(j)(3), an operating foundation must meet an "income" test and, in addition, one of three alternative tests: (a) an "assets" test, (b) an "endowment" test, or (c) a "support" test. The Ethician Foundation meets both the "income" test and the "assets" test.

First, the Ethician Foundation meets the "income" test. As set out in IRC 4942(j)(3)(A), to satisfy the income test, a private foundation must make qualifying distributions directly for the active conduct of the activities constituting the purpose or function for which it is organized and operated equal to substantially all of the lesser of its adjusted net income, or its minimum investment return. The Ethician Foundation will make such distributions for the active conduct of exempt activities, namely, the operation and management of land conservation and historic building preservation, as set on in IRS Form 1023 Part IV. These qualifying distributions will be made to accomplish specific exempt purposes within the operation of the Ethician Foundation itself. Funds will be used for operating and maintaining specific public conservation lands and specific historic buildings. It is my legal opinion that this is a direct exempt-function distribution.

Second, the Ethician Foundation will meet the "assets" test. The Ethician Foundation will meet this test because substantially more than half of the fair market value of its assets will be devoted directly to exempt functions, in accordance with IRC 4942(j)(3)(B)(i) and Reg. 53.4942(b)-2(a)(1), and as set out in IRS Form 1023 Part IV.



Serving Nonprofits & Social Enterprises

As such, I believe that the Ethician Foundation should be treated as a private operating foundation for this first year as it is likely to meet the tests for its first year and beyond.

Please feel free to contact me with questions.

Regards,

A handwritten signature in black ink that reads "M Cullinane". The signature is fluid and cursive, with the first letter "M" being particularly large and stylized.

Mollie Cullinane
Attorney at Law
Texas Bar #24033449

IRS DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

004222.202276.0012.001 1 MB 0.404 532



THE ETHICIAN FOUNDATION
% GEORGE H RUSSELL
1401 19TH ST
HUNTSVILLE TX 77340

Date of this notice: 05-16-2012

Employer Identification Number:
30-0736697

Form:

Number of this notice: CP 576 A

For assistance you may call us at
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

As we were processing your Form for tax period 012012, we found that your form didn't have a valid Employer Identification Number (EIN). Our records show that no EIN assigned to this business. Since an EIN is required by law, we assigned EIN 30-0736697 to this business. Please keep this notice for your records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Every taxpayer must figure taxable income on the basis of an annual accounting period, called a tax year. For trusts, your tax year generally must be a calendar year, unless you are a charitable trust or are exempt from tax under the law. For partnerships, your tax year must conform with either the tax year of the majority partners, the tax year of the principal owners, or a calendar year, in that order, unless you establish a business purpose for using a different tax year. A personal service corporation must use a calendar year as its tax year, unless you establish a business purpose for using a different tax year. For further information, see Publication 538, Accounting Periods and Methods, which is available at most IRS offices or from our Web site at www.irs.gov.

Please complete the Form SS-4, Application for Employer Identification Number, so we can complete our record of your account. Be sure to date the form and send it to us with the tear off stub from this notice. You can get Form SS-4, by calling 1-800-TAX-FORM (1-800-829-3676) or by downloading it from the IRS Web site at www.irs.gov.

If you already have an EIN for this business, please send a copy of the notice you received assigning you that EIN, along with the tear off stub from this notice, so we can update our records.

If you have questions about your EIN, you can call us at the phone number or write to us at the address shown at the top of this notice. If you write, please tear off the stub at the bottom of this notice and send it along with your letter. If you do not need to write us, do not complete and return this stub. Thank you for your cooperation.