Form **1023** (Rev. June 2006) Department of the Treasury Internal Revenue Service

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**) ORPHANS AFRICA		**2** c/o Name (if applicable) Michele Torrey
3 **Mailing address** (Number and street) (see instructions) PO Box 1371	Room/Suite	**4** Employer Identification Number (EIN) 26-1494192
City or town, state or country, and ZIP + 4 South Bend, WA 98586-1371		**5** Month the annual accounting period ends (01 – 12) 12
6 Primary contact (officer, director, trustee, or **authorized representative**) **a** Name: Michele Torrey, Director, Secretary / Treasurer		**b** Phone: 360-875-9974 **c** Fax: (optional) 360-875-9974

7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, *Power of Attorney and Declaration of Representative,* with your application if you would like us to communicate with your representative. ☐ **Yes** ☑ **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. ☐ **Yes** ☑ **No**

9a Organization's website: www.orphansafrica.org

b Organization's email: (optional) info@orphansafrica.org or michele@orphansafrica.org

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. ☐ **Yes** ☑ **No**

11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY) 12 / 13 / 2007

12 Were you formed under the laws of a **foreign country?** If "Yes," state the country. ☐ **Yes** ☑ **No**

Part II Organizational Structure

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

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

Part III Required Provisions in Your Organizing Document

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

1	Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): pg 2, Article IV, para A-E	☑
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. page 3, Article V, paragraph 5	
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)
Carl Gann	President, Director	PO Box 1371 South Bend WA 98586-1371	None
Liza de Guzman	Vice President, Director	21305 Des Moines Memorial Dr Des Moines WA 98198	None
Michele Torrey	Secretary/Treasurer, Director	PO Box 1371 South Bend WA 98586-1371	None

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)
None			

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)
None			

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

- ☐ mail solicitations
- ☑ email solicitations
- ☑ personal solicitations
- ☑ vehicle, boat, plane, or similar donations
- ☑ foundation grant solicitations
- ☐ phone solicitations
- ☑ accept donations on your website
- ☑ receive donations from another organization's website
- ☑ government grant solicitations
- ☑ Other

Attach a description of each fundraising program.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VIII Your Specific Activities *(Continued)*

11 Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. ☑ **Yes** ☐ **No**

12a Do you or will you operate in a **foreign country** or **countries?** If "Yes," answer lines 12b through 12d. If "No," go to line 13a. ☑ **Yes** ☐ **No**

b Name the foreign countries and regions within the countries in which you operate.

c Describe your operations in each country and region in which you operate.

d Describe how your operations in each country and region further your exempt purposes.

13a Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. ☐ **Yes** ☑ **No**

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

c Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. ☐ **Yes** ☐ **No**

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

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

f Describe your selection process, including whether you do any of the following:

(i) Do you require an application form? If "Yes," attach a copy of the form. ☐ **Yes** ☐ **No**

(ii) Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. ☐ **Yes** ☐ **No**

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

14a Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. ☑ **Yes** ☐ **No**

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

c Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. ☑ **Yes** ☐ **No**

d Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. ☑ **Yes** ☐ **No**

e Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. ☑ **Yes** ☐ **No**

f Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. ☑ **Yes** ☐ **No**

Part VIII Your Specific Activities *(Continued)*

		Yes	No
15	Do you have a **close connection** with any organizations? If "Yes," explain.	☑ Yes	☐ No
16	Are you applying for exemption as a **cooperative hospital service organization** under section 501(e)? If "Yes," explain.	☐ Yes	☑ No
17	Are you applying for exemption as a **cooperative service organization of operating educational organizations** under section 501(f)? If "Yes," explain.	☐ Yes	☑ No
18	Are you applying for exemption as a **charitable risk pool** under section 501(n)? If "Yes," explain.	☐ Yes	☑ 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.	☐ Yes	☑ No
20	Is your main function to provide **hospital** or **medical care**? If "Yes," complete Schedule C.	☐ Yes	☑ No
21	Do you or will you provide **low-income housing** or housing for the **elderly** or **handicapped**? If "Yes," complete Schedule F.	☐ Yes	☑ 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.	☑ Yes	☐ 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			
		(a) From To 2008	(b) From To 2009	(c) From To 2010	(d) From To	(e) Provide Total for (a) through (d)
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	30,000	35,000	45,000		
	2 Membership fees received					
	3 Gross investment income					
	4 Net unrelated business income					
	5 Taxes levied for your benefit					
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
	7 Any revenue not otherwise listed above or in lines 9–12 below (attach an itemized list)					
	8 Total of lines 1 through 7	30,000	35,000	45,000		
	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	30,000	35,000	45,000		
	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	30,000	35,000	45,000		
Expenses	14 Fundraising expenses					
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	29,700	26,700	34,700		
	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		8,000	10,000		
	19 Interest expense					
	20 Occupancy (rent, utilities, etc.)					
	21 Depreciation and depletion					
	22 Professional fees	300	300	300		
	23 Any expense not otherwise classified, such as program services (attach itemized list)					
	24 Total Expenses Add lines 14 through 23	30,000	35,000	45,000		

Part IX Financial Data *(Continued)*

B. Balance Sheet (for your most recently completed tax year)		Year End:
Assets		(Whole dollars)
1 Cash	1	0
2 Accounts receivable, net	2	0
3 Inventories	3	0
4 Bonds and notes receivable (attach an itemized list)	4	0
5 Corporate stocks (attach an itemized list)	5	0
6 Loans receivable (attach an itemized list)	6	0
7 Other investments (attach an itemized list)	7	0
8 Depreciable and depletable assets (attach an itemized list)	8	0
9 Land	9	0
10 Other assets (attach an itemized list)	10	0
11 Total Assets (add lines 1 through 10)	11	0
Liabilities		
12 Accounts payable	12	0
13 Contributions, gifts, grants, etc. payable	13	0
14 Mortgages and notes payable (attach an itemized list)	14	0
15 Other liabilities (attach an itemized list)	15	0
16 Total Liabilities (add lines 12 through 15)	16	0
Fund Balances or Net Assets		
17 Total fund balances or net assets	17	0
18 Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18	0

19 Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. ☐ Yes ☑ No

Part X Public Charity Status

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

1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. ☐ Yes ☑ No

b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2. ☐

2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. ☐ Yes ☐ No

3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. ☐ Yes ☐ No

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? ☐ Yes ☐ No

5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

The organization is not a private foundation because it is:

a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A. ☐

b 509(a)(1) and 170(b)(1)(A)(ii)—a **school**. Complete and attach Schedule B. ☐

c 509(a)(1) and 170(b)(1)(A)(iii)—a **hospital**, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C. ☐

d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D. ☐

Part X **Public Charity Status** *(Continued)*

e 509(a)(4)—an organization organized and operated exclusively for testing for public safety. ☐

f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐

g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. ☑

h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross **investment income** and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). ☐

i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status. ☐

6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period,* provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at *www.irs.gov* or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling. ☑

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

For Organization

	Michele E. Torrey	February 20, 2008
(Signature of Officer, Director, Trustee, or other authorized official)	(Type or print name of signer)	(Date)
	Secretary / Treasurer, Director	
	(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? 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).	☐ Yes ☑ No
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)

Michele E. Torrey
(Type or print name of signer)

February 20, 2008
(Date)

Secretary / Treasurer, Director
(Type or print title or authority of signer)

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

Schedule A. Churches

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

Schedule B. Schools, Colleges, and Universities

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

Section I Operational Information

1a Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on? If "No," do not complete the remainder of Schedule B. ☐ **Yes** ☐ **No**

b Is the primary function of your school the presentation of formal instruction? If "Yes," describe your school in terms of whether it is an elementary, secondary, college, technical, or other type of school. If "No," do not complete the remainder of Schedule B. ☐ **Yes** ☐ **No**

2a Are you a public school because you are operated by a state or subdivision of a state? If "Yes," explain how you are operated by a state or subdivision of a state. Do not complete the remainder of Schedule B. ☐ **Yes** ☐ **No**

b Are you a public school because you are operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated wholly or predominantly from government funds or property. Submit a copy of your funding agreement regarding government funding. Do not complete the remainder of Schedule B. ☐ **Yes** ☐ **No**

3 In what public school district, county, and state are you located?

4 Were you formed or substantially expanded at the time of public school desegregation in the above school district or county? ☐ **Yes** ☐ **No**

5 Has a state or federal administrative agency or judicial body ever determined that you are racially discriminatory? If "Yes," explain. ☐ **Yes** ☐ **No**

6 Has your right to receive financial aid or assistance from a governmental agency ever been revoked or suspended? If "Yes," explain. ☐ **Yes** ☐ **No**

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

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

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

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

Section II Establishment of Racially Nondiscriminatory Policy

Information required by **Revenue Procedure 75-50.**

1 Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body? If "Yes," state where the policy can be found or supply a copy of the policy. If "No," you must adopt a nondiscriminatory policy as to students before submitting this application. See Publication 557. ☐ **Yes** ☐ **No**

2 Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? ☐ **Yes** ☐ **No**

a If "Yes," attach a representative sample of each document.

b If "No," by checking the box to the right you agree that all future printed materials, including website content, will contain the required nondiscriminatory policy statement. ▶ ☐

3 Have you published a notice of your nondiscriminatory policy in a newspaper of general circulation that serves all racial segments of the community? (See the instructions for specific requirements.) If "No," explain. ☐ **Yes** ☐ **No**

4 Does or will the organization (or any department or division within it) discriminate in any way on the basis of race with respect to admissions; use of facilities or exercise of student privileges; faculty or administrative staff; or scholarship or loan programs? If "Yes," for any of the above, explain fully. ☐ **Yes** ☐ **No**

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

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

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

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

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

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

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

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

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

Schedule C. Hospitals and Medical Research Organizations

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

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

Section I Hospitals

1a Are all the doctors in the community eligible for staff privileges? If “No,” give the reasons why and explain how the medical staff is selected. ☐ **Yes** ☐ **No**

2a Do you or will you provide medical services to all individuals in your community who can pay for themselves or have private health insurance? If “No,” explain. ☐ **Yes** ☐ **No**

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

c Do you or will you provide medical services to all individuals in your community who participate in Medicaid? If “No,” explain. ☐ **Yes** ☐ **No**

3a Do you or will you require persons covered by Medicare or Medicaid to pay a deposit before receiving services? If “Yes,” explain. ☐ **Yes** ☐ **No**

b Does the same deposit requirement, if any, apply to all other patients? If “No,” explain. ☐ **Yes** ☐ **No**

4a Do you or will you maintain a full-time emergency room? If “No,” explain why you do not maintain a full-time emergency room. Also, describe any emergency services that you provide. ☐ **Yes** ☐ **No**

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

c Do you have any arrangements with police, fire, and voluntary ambulance services for the delivery or admission of emergency cases? If “Yes,” describe the arrangements, including whether they are written or oral agreements. If written, submit copies of all such agreements. ☐ **Yes** ☐ **No**

5a Do you provide for a portion of your services and facilities to be used for charity patients? If “Yes,” answer 5b through 5e. ☐ **Yes** ☐ **No**

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

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

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

e Do you provide services on a sliding fee schedule depending on financial ability to pay? If “Yes,” submit your sliding fee schedule. ☐ **Yes** ☐ **No**

6a Do you or will you carry on a formal program of medical training or medical research? If “Yes,” describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which you carry on the medical training or research programs. ☐ **Yes** ☐ **No**

b Do you or will you carry on a formal program of community education? If “Yes,” describe such programs, including the type of programs offered, the scope of such programs, and affiliation with other hospitals or medical care providers with which you offer community education programs. ☐ **Yes** ☐ **No**

7 Do you or will you provide office space to physicians carrying on their own medical practices? If “Yes,” describe the criteria for who may use the space, explain the means used to determine that you are paid at least fair market value, and submit representative lease agreements. ☐ **Yes** ☐ **No**

8 Is your board of directors comprised of a majority of individuals who are representative of the community you serve? Include a list of each board member’s name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. ☐ **Yes** ☐ **No**

9 Do you participate in any joint ventures? If “Yes,” state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. Also, submit copies of all agreements. ☐ **Yes** ☐ **No**
Note. Make sure your answer is consistent with the information provided in Part VIII, line 8.

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

Section I Hospitals *(Continued)*

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

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

11 Do you or will you offer recruitment incentives to physicians? If "Yes," describe your recruitment incentives and attach copies of all written recruitment incentive policies. ☐ **Yes** ☐ **No**

12 Do you or will you lease equipment, assets, or office space from physicians who have a financial or professional relationship with you? If "Yes," explain how you establish a fair market value for the lease. ☐ **Yes** ☐ **No**

13 Have you purchased medical practices, ambulatory surgery centers, or other business assets from physicians or other persons with whom you have a business relationship, aside from the purchase? If "Yes," submit a copy of each purchase and sales contract and describe how you arrived at fair market value, including copies of appraisals. ☐ **Yes** ☐ **No**

14 Have you adopted a **conflict of interest policy** consistent with the sample health care organization conflict of interest policy in Appendix A of the instructions? If "Yes," submit a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," explain how you will avoid any conflicts of interest in your business dealings. ☐ **Yes** ☐ **No**

Section II Medical Research Organizations

1 Name the hospitals with which you have a relationship and describe the relationship. Attach copies of written agreements with each hospital that demonstrate continuing relationships between you and the hospital(s).

2 Attach a schedule describing your present and proposed activities for the direct conduct of medical research; describe the nature of the activities, and the amount of money that has been or will be spent in carrying them out.

3 Attach a schedule of assets showing their fair market value and the portion of your assets directly devoted to medical research.

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

Section I Identifying Information About the Supported Organization(s)

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

Name	Address	EIN
		–
		–

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

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

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

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

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

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

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

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

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

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

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

4 Information to establish the alternative "operated in connection with" responsiveness test (Test 3)

a Do the officers, directors, trustees, or members of the supported organization(s) elect or appoint one or more of your officers, directors, or trustees? If "Yes," explain and provide documentation; go to line 4d, below. If "No," go to line 4b. ☐ Yes ☐ No

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

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

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

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

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

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

5 Information to establish the "operated in connection with" integral part test (Test 3)
Do you conduct activities that would otherwise be carried out by the supported organization(s)? If "Yes," explain and go to Section III. If "No," continue to line 6a. ☐ **Yes** ☐ **No**

6 Information to establish the alternative "operated in connection with" integral part test (Test 3)

a Do you distribute at least 85% of your annual **net income** to the supported organization(s)? If "Yes," go to line 6b. (See instructions.) ☐ **Yes** ☐ **No**

If "No," state the percentage of your income that you distribute to each supported organization. Also explain how you ensure that the supported organization(s) are attentive to your operations.

b How much do you contribute annually to each supported organization? Attach a schedule.

c What is the total annual revenue of each supported organization? If you need additional space, attach a list.

d Do you or the supported organization(s) **earmark** your funds for support of a particular program or activity? If "Yes," explain. ☐ **Yes** ☐ **No**

7a Does your organizing document specify the supported organization(s) by name? If "Yes," state the article and paragraph number and go to Section III. If "No," answer line 7b. ☐ **Yes** ☐ **No**

b Attach a statement describing whether there has been an historic and continuing relationship between you and the supported organization(s).

Section III Organizational Test

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

b If you met relationship Test 3 in Section II, your organizing document must generally specify the supported organization(s) by name. If your organizing document complies with this requirement, answer "Yes," and go to Section IV. If your organizing document does not comply with this requirement, answer "No," and see the instructions. ☐ **Yes** ☐ **No**

Section IV Disqualified Person Test

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

1a Do any persons who are disqualified persons with respect to you, (except individuals who are disqualified persons only because they are foundation managers), appoint any of your foundation managers? If "Yes," (1) describe the process by which disqualified persons appoint any of your foundation managers, (2) provide the names of these disqualified persons and the foundation managers they appoint, and (3) explain how control is vested over your operations (including assets and activities) by persons other than disqualified persons. ☐ **Yes** ☐ **No**

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

c Do any persons who are disqualified persons, (except individuals who are disqualified persons only because they are foundation managers), have any influence regarding your operations, including your assets or activities? If "Yes," (1) provide the names of these disqualified persons, (2) explain how influence is exerted over your operations (including assets and activities), and (3) explain how control is vested over your operations (including assets and activities) by individuals other than disqualified persons. ☐ **Yes** ☐ **No**

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

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

1 Are you a church, association of churches, or integrated auxiliary of a church? If "Yes," complete Schedule A and stop here. Do not complete the remainder of Schedule E. ☐ **Yes** ☐ **No**

2a Are you a public charity with annual **gross receipts** that are normally $5,000 or less? If "Yes," stop here. Answer "No" if you are a private foundation, regardless of your gross receipts. ☐ **Yes** ☐ **No**

b If your gross receipts were normally more than $5,000, are you filing this application within 90 days from the end of the tax year in which your gross receipts were normally more than $5,000? If "Yes," stop here. ☐ **Yes** ☐ **No**

3a Were you included as a subordinate in a group exemption application or letter? If "No," go to line 4. ☐ **Yes** ☐ **No**

b If you were included as a subordinate in a group exemption letter, are you filing this application within 27 months from the date you were notified by the organization holding the group exemption letter or the Internal Revenue Service that you cease to be covered by the group exemption letter? If "Yes," stop here. ☐ **Yes** ☐ **No**

c If you were included as a subordinate in a timely filed group exemption request that was denied, are you filing this application within 27 months from the postmark date of the Internal Revenue Service final adverse ruling letter? If "Yes," stop here. ☐ **Yes** ☐ **No**

4 Were you created on or before October 9, 1969? If "Yes," stop here. Do not complete the remainder of this schedule. ☐ **Yes** ☐ **No**

5 If you answered "No" to lines 1 through 4, we cannot recognize you as tax exempt from your date of formation unless you qualify for an extension of time to apply for exemption. Do you wish to request an extension of time to apply to be recognized as exempt from the date you were formed? If "Yes," attach a statement explaining why you did not file this application within the 27-month period. Do not answer lines 6, 7, or 8. If "No," go to line 6a. ☐ **Yes** ☐ **No**

6a If you answered "No" to line 5, you can only be exempt under section 501(c)(3) from the postmark date of this application. Therefore, do you want us to treat this application as a request for tax exemption from the postmark date? If "Yes," you are eligible for an advance ruling. Complete Part X, line 6a. If "No," you will be treated as a private foundation. ☐ **Yes** ☐ **No**

Note. Be sure your ruling eligibility agrees with your answer to Part X, line 6.

b Do you anticipate significant changes in your sources of support in the future? If "Yes," complete line 7 below. ☐ **Yes** ☐ **No**

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

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

Type of Revenue	Projected revenue for 2 years following current tax year		
	(a) From .... To	**(b)** From .... To	**(c)** Total
1 Gifts, grants, and contributions received (do not include unusual grants)			
2 Membership fees received			
3 Gross investment income			
4 Net unrelated business income			
5 Taxes levied for your benefit			
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)			
7 Any revenue not otherwise listed above or in lines 9–12 below (attach an itemized list)			
8 Total of lines 1 through 7			
9 Gross receipts from admissions, merchandise sold, or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)			
10 Total of lines 8 and 9			
11 Net gain or loss on sale of capital assets (attach an itemized list)			
12 Unusual grants			
13 Total revenue. Add lines 10 through 12			

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

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

Schedule F. Homes for the Elderly or Handicapped and Low-Income Housing

Section I General Information About Your Housing

1 Describe the type of housing you provide.

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

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

4a Provide a description of each facility.
b What is the total number of residents each facility can accommodate?
c What is your current number of residents in each facility?
d Describe each facility in terms of whether residents rent or purchase housing from you.

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

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

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

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

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

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

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

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

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

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

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

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

Section II Homes for the Elderly or Handicapped

1a Do you provide housing for the elderly? If “Yes,” describe who qualifies for your housing in terms of age, infirmity, or other criteria and explain how you select persons for your housing. ☐ **Yes** ☐ **No**

b Do you provide housing for the handicapped? If “Yes,” describe who qualifies for your housing in terms of disability, income levels, or other criteria and explain how you select persons for your housing. ☐ **Yes** ☐ **No**

2a Do you charge an entrance or founder’s fee? If “Yes,” describe what this charge covers, whether it is a one-time fee, how the fee is determined, whether it is payable in a lump sum or on an installment basis, whether it is refundable, and the circumstances, if any, under which it may be waived. ☐ **Yes** ☐ **No**

b Do you charge periodic fees or maintenance charges? If “Yes,” describe what these charges cover and how they are determined. ☐ **Yes** ☐ **No**

c Is your housing affordable to a significant segment of the elderly or handicapped persons in the community? Identify your **community**. Also, if “Yes,” explain how you determine your housing is affordable. ☐ **Yes** ☐ **No**

3a Do you have an established policy concerning residents who become unable to pay their regular charges? If “Yes,” describe your established policy. ☐ **Yes** ☐ **No**

b Do you have any arrangements with government welfare agencies or others to absorb all or part of the cost of maintaining residents who become unable to pay their regular charges? If “Yes,” describe these arrangements. ☐ **Yes** ☐ **No**

4 Do you have arrangements for the healthcare needs of your residents? If “Yes,” describe these arrangements. ☐ **Yes** ☐ **No**

5 Are your facilities designed to meet the physical, emotional, recreational, social, religious, and/or other similar needs of the elderly or handicapped? If “Yes,” describe these design features. ☐ **Yes** ☐ **No**

Section III Low-Income Housing

1 Do you provide low-income housing? If “Yes,” describe who qualifies for your housing in terms of income levels or other criteria, and describe how you select persons for your housing. ☐ **Yes** ☐ **No**

2 In addition to rent or mortgage payments, do residents pay periodic fees or maintenance charges? If “Yes,” describe what these charges cover and how they are determined. ☐ **Yes** ☐ **No**

3a Is your housing affordable to low income residents? If “Yes,” describe how your housing is made affordable to low-income residents. ☐ **Yes** ☐ **No**

Note. Revenue Procedure 96-32, 1996-1 C.B. 717, provides guidelines for providing low-income housing that will be treated as charitable. (At least 75% of the units are occupied by low-income tenants or 40% are occupied by tenants earning not more than 120% of the very low-income levels for the area.)

b Do you impose any restrictions to make sure that your housing remains affordable to low-income residents? If “Yes,” describe these restrictions. ☐ **Yes** ☐ **No**

4 Do you provide social services to residents? If “Yes,” describe these services. ☐ **Yes** ☐ **No**

Schedule G. Successors to Other Organizations

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

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

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

b Provide the tax status of the predecessor organization.

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

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

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

3 Provide the name, last address, and EIN of the predecessor organization and describe its activities.

Name: ______________________ **EIN:** ______ – ______

Address: ______________________

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

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

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

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

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

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

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

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

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

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

Section I ***Names of individual recipients are not required to be listed in Schedule H.***
Public charities and private foundations complete lines 1a through 7 of this section. See the instructions to Part X if you are not sure whether you are a public charity or a private foundation.

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

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

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

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

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

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

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

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

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

1a If we determine that you are a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? ☐ **Yes** ☐ **No** ☐ **N/A**
b For which section(s) do you wish to be considered?
- 4945(g)(1)—Scholarship or fellowship grant to an individual for study at an educational institution ☐
- 4945(g)(3)—Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product ☐

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

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

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

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

4a Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an *employee of a particular employer?* If "Yes," complete lines 4b through 4f. ☐ **Yes** ☐ **No**

b Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? (See lines 4c, 4d, and 4e, regarding the percentage tests.) ☐ **Yes** ☐ **No**

c Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? ☐ **Yes** ☐ **No** ☐ **N/A**

If "Yes," will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? ☐ **Yes** ☐ **No**

d Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? ☐ **Yes** ☐ **No** ☐ **N/A**

If "Yes," will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? If "No," go to line 4e. ☐ **Yes** ☐ **No**

e If you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer, will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? ☐ **Yes** ☐ **No** ☐ **N/A**

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

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

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

Form 1023 Checklist

(Revised June 2006)

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

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

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

☑ Assemble the application and materials in this order:

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

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

☑ Employer Identification Number (EIN)

☑ Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.

- You must provide specific details about your past, present, and planned activities.
- Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
- Describe your purposes and proposed activities in specific easily understood terms.
- Financial information should correspond with proposed activities.

☑ Schedules. Submit only those schedules that apply to you and check either “Yes” or “No” below.

Schedule A	Yes ☐	No ✔	Schedule E	Yes ☐	No ✔
Schedule B	Yes ☐	No ✔	Schedule F	Yes ☐	No ✔
Schedule C	Yes ☐	No ✔	Schedule G	Yes ☐	No ✔
Schedule D	Yes ☐	No ✔	Schedule H	Yes ✔	No ☐

- [x] 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) Pg 2, Article IV, A-E
  - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law Pg 3, Article V, 5

- [x] Signature of an officer, director, trustee, or other official who is authorized to sign the application.
  - Signature at Part XI of Form 1023.

- [x] 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

FORM 1023 ATTACHMENT A

Part IV

Narrative Description of Our Activities:

Past Activities:
Carl Gann, Liza de Guzman, and Michele Torrey (hereafter known as the OA directors) traveled to Tanzania in September and October 2007, for the charitable purpose of meeting with the Board members of the Marilynn Orphans Projects (MOP), located in Dar es Salaam, Tanzania. MOP is an NGO established by Zambians and Tanzanians specifically to address the vast needs of the millions of orphans and widows currently living in Tanzania. Most have been orphaned and widowed due to the AIDS epidemic, but also due to other diseases such as TB and malaria. The OA directors first came in contact with MOP through their website at: http://hometown.aol.com/moptanzaniauk/myhomepage/index.html. The content of this website has been printed and can be found as Attachment B. A copy of the MOP Certificate of Registration as an NGO with the Tanzanian government is enclosed as Attachment C. Contact information for MOP is included as Attachment D.

During the two weeks that the OA directors met with MOP members, they toured the MOP school in the Majohe district, assessing its needs and evaluating its effectiveness. The OA directors also taught classes. There are 120 students attending, ages 3-13. Approximately 40 of those 120 students are orphans. The school fees from the 80 non-orphan students pay for the uniforms, food, shoes, etc., for the orphans. At the time of the visit, the school needed the following:

- Completion of lavatories (at present, 120 students and staff share one toilet in the headmaster's house)
- Roof for dormitories, plus furniture
- Electricity
- Pump for the water well (Water is brought from a neighbor's well, which they must boil.)
- School supplies
- Textbooks
- Desks
- Certified teachers (current teachers are not certified, nor would they be able to pass the certification requirements at present)

In addition to the Majohe school, there are several other schools the MOP organization is currently trying to build, one in Mbeya Province in Western Tanzania, and others in Zambia. The OA directors only visited the school in Majohe. According to Raphael Mwaji, the Founder and Executive Director of MOP, the Majohe school is the farthest along and is the only one with a roof. He has requested that the Majohe school be completed first before moving onto the needs of the other schools.

The MOP organization currently feeds, clothes, and houses over 600 of the 2.5 million orphans in Tanzania. Instead of housing them in orphanages, MOP places the children with widows, each widow paying a small fee for membership in the MOP organization. Due to the cost of uniforms, books, school supplies, and transportation, only a fraction of the 600 orphans are able to even attend public school. Most sit at home. It is the goal of MOP to eventually build enough schools to educate all 600 orphans, plus many more. (Tanzania is one of the poorest countries in the world, according to the U.S. CIA website. The public school system in Tanzania is extremely poor. Teachers are poorly paid, undereducated, the schools lack basic resources, and the government has no long-term solution to address the problem of either the vast numbers of orphans or the lack of educational opportunities.)

MOP also is dedicated to the empowerment of widows. They have identified approximately 300 widows. These widows have taken in the orphans and have expressed their desire to receive occupational / vocational training or funds to begin their own businesses so they can be self-supporting. At the time of the visit, MOP had no funds to lend to the widows, nor did it have any loan officers in place. MOP struggles to get its microlending project into operation.

At the time of the visit of the OA directors, MOP was functioning with virtually no funds. None of the MOP Board of Directors receive a salary for their work with MOP; few of them have other jobs. MOP pays their teachers only 25% of what teachers earn at a private school, and consequently, cannot attract certified teachers. They have managed to accomplish what they have through voluntary efforts in surrounding communities and through the occasional Western volunteer. An introductory essay titled, "Children Beg For Your Concern and Support," written by Wilfred Batakanwa, the Project Coordinator for the schools and a member of the MOP Board of Directors, is included as Attachment E. At this time the essay is somewhat dated, but it gives an idea of the obstacles that MOP faces, and the goals they are trying to achieve.

It was clear to the OA directors that MOP needed a partner organization in the West, an organization dedicated to helping MOP achieve their goals of building schools, educating orphans, and empowering widows. Beginning in mid-October, Carl Gann, Liza de Guzman, and Michele Torrey founded Orphans Africa for this purpose. Since returning from Africa in October they have conducted the following activities:

- Torrey filed for and received the Certificate of Incorporation from the State of Washington. Orphans Africa was officially incorporated as a nonprofit on 12/13/07, based in South Bend, WA.
- Gann, de Guzman, and Torrey set up the structure of the organization, held the first organizational meeting, elected officers, and developed a mission statement, in South Bend, WA on Dec. 23, 2007.
- Torrey and Gann opened a checking account for Orphans Africa with Bank of America in Raymond, WA, on February 8, 2008.
- Torrey began the process of filing for tax-exempt status with the IRS.

- Gann inaugurated a website: www.orphansafrica.org in November 2007. The contents of that website, including photos, are enclosed as Attachment F.
- Gann, de Guzman, and Torrey have been in continuous contact with MOP directors. Gann, especially, is the contact liaison. This continuous communication with MOP and with the MOP coordinator in the UK takes 75% of his time.
- On November 1, 2007, Gann was appointed a member of the Marilynn Orphans Projects Board of Directors, and was specifically named the International Coordinator. The MOP letter of appointment is enclosed as Attachment G.
- Gann, de Guzman, and Torrey have sent over $6,800.00 to MOP to use for the completion of the Majohe school, not including another $1,000 donated while they were on-site. The $6,800.00 was sent in various increments via MoneyGram from Federal Way, WA, on the following dates: 10/29/07, 11/20/07, 12/13/07, 1/7/08, and 2/12/08, as donations were collected. Approximately 50% of these funds were given directly by Gann, de Guzman, and Torrey from their personal funds. The other 50% was given by friends, and by generous individuals from their church congregations. Copies of the MoneyGram receipts are enclosed as Attachment H.
- Torrey collected and shipped a pallet of school supplies, books, clothing, shoes, and a computer printer, the total weighing over 1,000 pounds from Seattle, WA, to Dar es Salaam, Tanzania, on 12/17/07. The shipment is due to arrive by freighter in late February, or early March, 2008. Most of the supplies as well as the shipping costs were donated by Gann, de Guzman, and Torrey. Torrey spent approximately 80% of her time on this project, and has since passed the project to de Guzman, freeing Torrey to act as secretary and treasurer of OA. Documents pertaining to this shipment are included under Item VI, 1b. This activity was conducted in South Bend, WA, but will now be conducted in Des Moines, WA.
- Gann, de Guzman, and Torrey presented the needs of MOP to a church group and various individuals on 2/10/08, in Puyallup, WA, raising $826.00 that has yet to be disbursed to MOP.
- In February 2008, De Guzman listed our organization with www.volunteermatch.org to aid in recruiting volunteers.

Present Activities:

- Gann, de Guzman, and Torrey currently are meeting in South Bend, WA to develop a variety of presentations appropriate for presenting to Foundations, Trusts, church groups, civic organizations, and secular audiences. This activity takes approximately 15% of their time.
- As opportunities present, the OA directors will present and fundraise at various organizations. Most recently Gann and Torrey presented at the Puyallup, WA Community of Christ on February 10, 2008. On March 1, 2008, the OA directors will present to the directors of the Andrew Foundation in Olympia, WA. Presentations take approximately 10% of their time.
- Gann continues to further develop the www.orphansafrica.org website to better answer questions and recruit volunteers.

- As the international coordinator, Gann will continue an ongoing relationship with the MOP directors. Communication takes 75% of his time. Specifically, Gann will be aiding MOP to:
  - Prioritize projects.
  - Create a more viable, comprehensive volunteer program that best utilizes each volunteer's expertise and interests.
  - Establish a method of accounting so that the funds are transparent to Western donors.
- Based in Des Moines, WA, De Guzman continues to collect school supplies, computers, printers, paper, books, clothing, shoes, and toiletries for additional shipments to Tanzania. This project takes approximately 50% of her time. Unlike before when the need was so pressing that the OA directors funded 90% of the shipment, including contents, now de Guzman coordinates the donations of supplies by individuals, families, and church congregations, and asks them to additionally donate $10.00 per cubic foot to cover shipping costs.
- Gann is attempting to identify a field partner organization that is willing to coordinate and oversee a microlending program for the widows in partnership with MOP, rather than for OA to administer the microlending program directly. Such efforts have not yet been successful. This takes approximately 3% of his time.

Future Activities:

- The OA directors plan periodic visits to MOP sites to assess progress and continued needs in terms of school development and the education of orphans.
- OA will continue to support MOP financially, for the purpose of building schools, educating orphans, and providing for the orphans' basic needs, such as food and clothing.
- Gann will continue in his attempts to identify a field partner organization that is willing to coordinate and oversee a microlending program for the widows in partnership with MOP. However, current failures to identify such an organization not already overburdened and willing to partner with MOP may lead OA to manage that microlending program directly, either through an on-site employee or other such means as may be necessary. It may be that this particular project is too much for OA, but that has yet to be determined. Whether managed directly or indirectly in the future, OA will financially support microloans to widows, but only if OA has the confidence that those loans will be repaid through competent management.
- Gann will continue to work closely with MOP directors to prioritize projects and develop a transparent accounting system.
- The OA directors, in coordination with MOP, would like to create a dynamic volunteer program that could include, but not be limited to:
  - Teacher training and mentoring
  - Teaching English / French, as well as other subjects
  - Teaching computer skills

  - Providing periodic health clinics composed of volunteer doctors and nurses, who would travel to the various schools and communities and provide health screening and immunizations.
  - Provide preventative health education, including AIDS/HIV awareness.
  - Help with construction of schools.
- De Guzman will continue to collect school supplies, books, clothing, etc. in coordination with MOP so as to determine their exact needs as the schools develop and needs change. De Guzman will coordinate the shipping of said supplies from Seattle, WA, to Dar es Salaam, Tanzania.
- The OA directors will investigate the possibilities of continuing to provide education to orphans beyond primary and secondary schooling, to include vocational / occupational training, and perhaps university.
- Torrey will develop a program of giving in which donors are able to sponsor an orphan to attend school through a continuous, periodic giving program.
- Torrey will write grants to government organizations, Trusts, and Foundations.
- The OA directors will continue to fundraise through presenting to groups and individuals, grant writing, a viable web presence, and other means perhaps not yet identified.

<u>Part V, 2a:</u>

Carl Gann and Michele Torrey are husband and wife.

Part V, 3a:

<table>
<tr><th>Name</th><th>Qualifications</th><th>Average hours worked</th><th>Duties</th></tr>
<tr><td>Carl Gann, President, Board of Directors</td><td>a. Bachelor of Science, Rehabilitation Psychology, University of Central Missouri, 1977, Warrensburg, MO
b. Master of Education, Rehabilitation Counseling, University of Missouri, 1978, Columbia, MO
c. Master of Arts, Religion, Graceland University, 2005, Lamoni, IA
d. Rehabilitation Counselor, 1978 to present.
e. Successful business owner, 1987-1998, and 2000 to present, Federal Way, WA.
f. Lay minister (Elder) in Community of Christ for 35 years.</td><td>Orphans Africa: 15 hours/week

Rehabilitation Counseling: 35 hours/week</td><td>For Orphans Africa:
a. Provide direction and management to the organization.
b. Preside over board meetings.
c. Direct goal-setting activities.
d. Engage in fund-raising activities, public information, education, and awareness.
e. Be the spokesperson for the organization.
f. Develop and maintain website.
g. Perform field site visits in East Africa to oversee and coordinate funded activities with the indigenous field partner, the Marilynn Orphans Projects (MOP) Foundation in Tanzania.
h. Function as the International Coordinator for MOP.
i. Coordinate international volunteers program. Volunteers will assist MOP by providing educational and technical expertise on site.
j. Evaluate the impact of donations and programs in relation to the vision and mission of the organization.</td></tr>
</table>

Part V, 3a: (cont.)

Liza de Guzman, VP, Board of Directors	a. Bachelor of Science in Nursing, Graceland University, Lamoni, IA b. Masters in Pastoral Studies, Seattle University, Seattle WA c. Registered Nurse: WA License: RN 00112290 d. Certified Critical Registered Nurse (Neonatal), Pediatric Advanced Life Support, Basic Life Support e. Neonatal Resuscitation Program, Advanced Cardiac Life Support, and Advanced Trauma Life Support f. Pediatric Flight Nurse, Staff Nurse, and ER Nurse from 1982 to present. g. Lay minister (Elder) since 1999 with Community of Christ	Orphans Africa: 8 hours/week Nursing: 40 hours/week	For Orphans Africa: a. Assist the President; preside over the Board of Directors' meetings in the absence of the President. b. Collect / Purchase school supplies and books for schools in East Africa, in partnership with MOP. c. Coordinate the shipment of said supplies to MOP via ocean-going cargo vessels. d. Coordinate local fundraising events, including securing venues, providing musicians, invitations to the public, and presentation of slide shows and videos. e. Provide public information and education about Orphans Africa. f. Perform field site visits in East Africa to oversee and coordinate funded activities with the indigenous field partner.

Part V, 3a: (cont.)

Michele Torrey, Secretary, Treasurer, Board of Directors	a. Bachelor of Science in Microbiology and Immunology, University of Washington, 1988, Seattle, WA b. Master of Arts, Religion, Graceland University, 2006, Lamoni, IA, with an emphasis on eco-justice. c. Lay minister (Elder) with Community of Christ from 2000 to present. d. Congregational Chief Financial Officer, Community of Christ, Montesano, WA, Jan 01, 2007 to present. e. Self-employed professional writer: 10 published books/novels for children and Young Adults with Random House and Penguin/Putnam. f. Professional speaker and presenter at writer's conferences and schools.	Orphans Africa: 15 hours/week Writing/Speaking: 50 hours/week	For Orphans Africa: a. Maintain the organization's records, records board meeting minutes, and distribute minutes and announcements of upcoming meetings to board members. b. Oversee the organization's financial aspects, including the filing of appropriate annual taxes and reports, and making regular financial reports to the board. c. Complete and file necessary applications with appropriate agencies for the purpose of creating / maintaining 501 (c) (3) status. d. Write and submit grants to appropriate foundations, government organizations, trusts, and individuals. e. Assist VP in collecting and/or purchasing school supplies and books for schools in East Africa, in partnership with MOP f. Engage in fund-raising activities, including writing and submitting press releases, public information, education, and awareness. g. Perform field site visits in East Africa to oversee and coordinate funded activities with the indigenous field partner.

Part V, 3b:

Liza de Guzman and Michele Torrey are Elders with Community of Christ, headquartered in Independence, MO.

De Guzman and Torrey are also "Volunteer Congregational Support Ministers" in an extended program with Community of Christ. For each congregation they support with time, ministry, counseling, and related activities, they receive $1,000 compensation per year to offset travel costs, postage and stationery costs, etc. De Guzman volunteers at two congregations, while Torrey volunteers at one.

Part VI, 1a:

FUNDS:
As stated earlier in Part IV, Raphael Mawaji, the founder and Executive Director of MOP, does not receive a salary for his services. He devotes his time fully to MOP, and therefore does not have another job. The OA Directors have, when necessary, provided for Raphael and his family with the occasional gift of money, medicines (Raphael is diabetic), charcoal, food, and water. Subsequent to their visit in October 2007, the OA Directors have, in coordination with MOP and the MOP representative in the UK, restructured the MOP volunteer fees so as to be more self-sustaining for Raphael and for the MOP Board of Directors. Formerly, the fees for visiting volunteers were $200.00 per person, with no stipulation for room & board. This $200.00 went directly into the MOP program to benefit the orphans and widows, and some volunteers weren't aware that additional monies would be needed for room and board, and therefore paid nothing more during their stay, creating a huge burden upon Mr. Mwaji and his family, whose job it is to house, feed, and transport the volunteers. The new structure is $450.00 for the first two weeks, $100.00 for the third week, and $50.00 for each week thereafter, plus $12.00 per day room and board (see Attachment F, page 11). It is the hope of the OA Directors that this new fee structure will enable the MOP Board of Directors to eventually earn an equitable, commensurate salary that will cover their costs of daily living plus the costs of housing and feeding the volunteers who visit. Until such time, OA will continue to support the basic needs of the MOP directors, especially Mr. Mwaji and his family, as circumstances dictate.

GOODS:
As stated immediately above under "FUNDS," the OA directors have provided medicines, charcoal, food, and water to Raphael Mawaji and his family during their visit to MOP in Sept-Oct, 2007.

Part VI, 1b:

FUNDS:
As stated in detail in Part IV, it is the intention of Orphans Africa to be the fundraising arm of the Marilynn Orphans Projects (MOP) in Tanzania. To this end the OA Directors will actively be involved in fundraising activities to include, but not be limited to: presenting to church and civic audiences, to Trusts and Foundations, grant-writing, developing a "Sponsor an Orphan" program of giving, and developing a strong website presence which can legally solicit funds. At the present time, 100% of funds collected are forwarded to MOP, but it is the intention of the OA Directors to eventually use a portion of the funds to cover OA administrative costs, including, but not limited to: salaries for future employees, taxes, travel costs, secretarial costs, banking fees, lease or mortgage payments and utilities, shipping fees, insurance, printing costs, and software.

Funds forwarded from Orphans Africa to MOP will be used in the following manner (see also Part IV for additional information):

- To build primary and secondary schools to educate and house both orphans and non-orphans.
- To provide school uniforms, meals, water, and electricity, for attending students.
- To purchase and ship needed supplies (see "GOODS" below).
- To pay associated school fees and costs, including teachers' salaries.
- To feed, clothe, and house orphans.
- To provide funding for the training of loan officers, and to possibly further provide microloans to qualifying widows for business development.
- To possibly provide further funding for graduates of secondary schools to receive vocational training or a university education.
- To pay commensurate salaries to MOP Board of Directors.

These funds will be augmented with fees collected through the volunteer program (See Part VI, 1a, "FUNDS"), tuition fees collected from the non-orphan students, and MOP membership fees collected in the indigenous communities.

GOODS:
OA will periodically ship school supplies, clothing, shoes, books (including textbooks), computers, printers, copy machines, paper, hygiene items, medical supplies, and other supplies as necessary and as requested to MOP, within reason and as circumstances dictate.

As stated in Part IV, a shipment from Seattle, WA to MOP in Dar es Salaam, Tanzania was shipped on 12/17/07, and is expected to arrive in late February, to early March, 2008. Documents and letters substantiating this shipment are enclosed as follows:

Attachment I: Bill of Lading, dated 1/16/08
Attachment J: Master Inventory List (list of contents per each box)
Attachment K: Letter to MOP informing them regarding shipment
Attachment L: Photo of shipment; 13 boxes shrink-wrapped on pallet

Part VI, 2:

At the present time, any goods, services, or funds provided will be for the benefit of the MOP organization and its members. However, OA reserves the right to partner with additional indigenous and/or international NGOs in the future, if such a situation warrants.

Part VI, 3:

On November 1, 2007, the MOP Board of Directors appointed Carl Gann as the "International Project Coordinator" for MOP. Besides this position, there is no business or family relationship between MOP and the OA directors, other than what has been established through the said partnership for the purpose of aiding the widows and orphans. (See letter of appointment, Attachment G.) See Part VI, 1a for additional information regarding the providing of funds and goods specifically to Mr. Mwaji, the founder and Executive Director of MOP.

Part VIII, 4a:

Email Solicitations: At present, OA is not involved in email solicitations, but it is the intention of OA to develop a targeted database of current and prospective donors, and to solicit via email.

Personal Solicitations: OA has already been, continues to be, and anticipates being involved in personally soliciting funds from friends, family, acquaintances, and other interested individuals. Activity would range from a friendly chat, to a one-on-one formal presentation with video and slide show.

Vehicle, Boat, Plane, or Similar Donations: OA will write requests to major auto manufacturers, asking for donation of vehicle(s) to MOP.

Foundation Grant Solicitations: OA is currently developing a formal presentation composed of video, photos, and relevant information, suitable for presenting to Director(s) of Foundations and Trusts. OA will also aggressively pursue such funds through grant writing.

Accept Donations on Our Website: At this time, OA does not accept donations directly from the website, although OA encourages visitors to send money directly to MOP. It is the intention of OA that upon receiving tax-exempt status, to solicit and accept donations directly from the website, either via mail-in check or money order, or via PayPal.

Receive Donations from Another Organization's Website: At this time, OA has not pursued this avenue, however, OA will continue to pursue ways to fund the goals of OA and MOP. Examples of possible organizations that may be helpful in the future are: The Mango Tree (UK organization, which sends 12,000 + orphans to school in Tanzania), and KIVA (a San Francisco-based company that provides microloans to individuals in third-world countries; see www.kiva.org). Such donations may go directly to MOP, or may come via OA.

Government Grant Solicitations: At this time, OA has not applied for government grants, however, it is the intention of OA to pursue this in the future.

Other:
- Fundraise through presentations to church groups, civic organizations, and other targeted audiences
- Write newspaper/magazine articles that describe our organization and the progress of projects, directing readers to our website

Part VIII, 4c:

As stated in detail in Part IV, and Part VI, 1b, Orphans Africa is currently, and will continue to fundraise on behalf of the Marilynn Orphans Projects (MOP), based in Dar es Salaam, Tanzania. At this time OA has no contract so stating from MOP, merely a verbal agreement stating that the OA Directors would help MOP to the best of their ability. As intentioned by the OA directors, no specific promises have been made. It is possible in the future that OA might partner with additional NGOs with a similar or identical purpose as MOP.

Part VIII, 4d:

At present, OA fundraises in Washington State. But it is the intention of OA to not limit their fundraising to Washington, but to expand first to Oregon, and then to other states as opportunity dictates. Fundraising via the Internet will possibly result in funds collected from around the world. We are fundraising specifically for Orphans Africa, with the intention of benefiting the MOP organization in Tanzania, a partnership that is clarified for donors so that the donors know exactly where and how their money is utilized. At this time, no organization fundraises for OA.

Part VIII, 6a and 6b:

OA will provide economic development indirectly through the empowerment of widows involved in the microlending program. Widows benefiting from such a program would receive a small loan for the purpose of vocational or occupational training and business development. While the focus of OA would be on the widows, the surrounding communities and economy would benefit from the influx of new businesses and from former poverty-stricken individuals who can become self-sustaining. OA would in no way benefit financially from this enterprise, making it a charitable act of economic development. Any monies received in interest from loan repayment would be funneled back into the program. (For more information on the microlending program, and OA's involvement, see Part IV, present and future activities.)

On 3/13/07, Marisa Mikami, a volunteer from Japan who visited MOP in Tanzania, compiled a listing of nine out of the eleven groups of widows that MOP has currently identified. Included in the listing is the geographical name of each group, plus their current activities, desires, and future goals. This is enclosed as Attachment M.

Part VIII, 11:

Although at this time OA has not accepted contributions other than cash, in the future it is possible that OA will solicit automobile manufacturers for the donation of one or more vehicles to the MOP program in Tanzania. If such a contribution were to occur, it is not foreseen at this time the possible condition(s) that might be imposed by the donor on OA or MOP, however, any such condition(s) would be considered if such condition(s) did not contradict the expressed purpose and mission of OA.

It is not the intention of OA, either now or in the future, to actively solicit any other types of contributions such as real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; boats, planes, or other vehicles (except automobiles, vans, or buses).

Part VIII, 12b:

At this time, OA will operate in partnership with the Marilynn Orphans Projects in the provinces of Dar es Salaam, Mbeya, and Tanga, Tanzania (a map of Tanzania is enclosed as Attachment N). It is the intention of OA that as schools are built and other needs identified, that operations will expand to include other Tanzanian provinces not targeted at this time. It is possible in the long-term, depending upon the support structure and ability, that OA will expand into the countries of Malawi and Zambia (specifically the Solwezi district in northwestern Zambia, which is the home territory for Raphael Mawaji, the founder and Executive Director of MOP).

Part VIII, 12c:

Activities with Schools and Orphans:

At present, OA operates through its field partner, the Marilynn Orphans Projects (MOP), located in Dar es Salaam, Tanzania. OA's current focus is to complete the school in Majohe, located in the Dar es Salaam Province. OA also anticipates sponsoring many of the orphans in the Dar es Salaam area—providing uniforms, books, supplies, tuition, clothing, shoes, meals, and possibly housing, so they can attend school.

In the future, OA anticipates completing the school located in the Mbeya Province of Tanzania and it is likely that OA will also sponsor children in that area to receive their education.

It is possible that OA will someday be active in other Tanzanian provinces (it currently has identified orphans in the Tanga Province), as well as in Malawi and Zambia. Activity in these areas would be similar to the projects now underway in Dar es Salaam, and those anticipated in Mbeya. Regardless, all projects will be in keeping with the vision and mission of OA.

Activities with Widows and Microlending:

It is OA's intention to identify a field partner organization that is willing to coordinate and oversee a microlending program for the widows in partnership with MOP, rather than for OA to administer the microlending program directly. However, current failures to identify such an organization not already overburdened and willing to partner with MOP may lead OA to manage that microlending program directly, either through an on-site employee or other such means as may be necessary. It may be that this particular project is too much for OA, but that has yet to be determined.

Whether OA is directly or indirectly involved with the microlending project, there are eleven groups of widows that MOP has currently identified (see Attachment M). Future microlending activities of OA could possibly expand into some or all of these groups. Included in the listing is the geographical name of each group, plus their current activities, desires, and future goals. Currently, all groups are located in one of three provinces in Tanzania: Dar es Salaam, Mbeya, and Tanga. As with the schools, it is possible that, should OA undertake this project, it could expand into other provinces of Tanzania, possibly also into Zambia and Malawi.

Part VIII, 12d:

Regardless of which province in Tanzania OA operates, and regardless of whether OA expands into the countries of Malawi and Zambia, the fundamental mission, vision, and projects remain the same. OA will act as the fundraising arm and volunteer coordinator for MOP, whose mission is to clothe, feed, and educate orphans who would otherwise have no opportunity for education, plus to provide microloans for widows to engage in vocational / occupational training and business development so they can become self-sustaining.

Part VIII, 14b:

Orphans Africa was formed with the expressed purpose of partnering with the Marilynn Orphans Projects (MOP), located in Dar es Salaam, Tanzania. MOP is an NGO established by Zambians and Tanzanians specifically to address the vast needs of the millions of orphans and widows currently living in Tanzania. Most have been orphaned and widowed due to the AIDS epidemic, but also due to other diseases such as TB and malaria. A copy of the MOP Certificate of Registration as an NGO with the Tanzanian government is attached as Attachment C. Contact information for MOP is included as Attachment D.

At this time, MOP operates in the provinces of Dar es Salaam, and Mbeya, Tanzania. Raphael Mawaji, the Founder and Executive Director of MOP, also founded two schools in the Solwezi district in northwestern Zambia prior to his association with MOP. At this time, the MOP Board of Directors would like to eventually expand their operations to include the Solwezi district of Zambia. Operations in these three districts: Dar, Mbeya, and Solwezi, does not preclude MOP from expanding its operations into other districts or surrounding countries in the future. However, expansion by MOP does not necessarily mean that OA will financially support that expansion, especially if the expansion happens so rapidly as to negatively affect those projects already underway.

On November 1, 2007, the MOP Board of Directors appointed Carl Gann as the "International Project Coordinator" for MOP. Besides this position, there is no business or family relationship between MOP and the OA directors, other than what has been established through the said partnership for the purpose of aiding the widows and orphans. (See letter of appointment, Attachment G.)

Part VIII, 14c:

At this time, contributions give to MOP by OA are specifically earmarked to finish the Majohe school, located in the Dar es Salaam Province, Tanzania.

Part VIII, 14d:

Before contributing, donors are informed in general terms how their monies will be used, for example, to "help fund the school at Majohe." Also, the OA website www.orphansafrica.org communicates current project needs and recent accomplishments. Receipts for monies received include the following phrase: "These funds will go toward the purchase and shipment of much-needed school supplies, finishing construction on the school buildings, and providing fresh drinking water for the children at the Majohe school in Tanzania. Your compassion and dedication toward human rights will enable us to do our part to provide basic needs and to educate as many of the 2.5 million Tanzanian orphans as we are able."

Part VIII, 14e:

When the directors of OA visited the MOP organization in Sept / Oct 2007, they had extensive conversations regarding MOP's history, current projects, future hopes, financial status, and method of accounting. They received a copy of MOP's Certificate of Registration as an NGO, issued by the United Republic of Tanzania (see Attachment C). OA directors also assessed MOP's continued ability and desire to finish the schools at Majohe and Mbeya, to identify and address the needs of orphans in the community, to successfully manage and utilize future volunteers, and to manage the microlending program for widows. In the future OA will continue to perform ongoing assessments.

For resume of Raphael Filli Mwaji, MOP Executive Director and Founder, see Attachment O.

For *curriculum vitae* of Dr. Rose Marco Ntambuto, MOP Director, Physician, and Coordinator of the Women's Groups, see Attachment P.

For details on MOP's financial status, see Part IV.

Part VIII, 14f:

OA has determined that regular on-site visits are necessary either by the OA directors or by other qualified individual(s). A highly qualified volunteer with extensive experience with NGOs and orphans will be visiting MOP for two weeks in July 2008. OA will be in discussion with her regarding the need for assessment of the various MOP projects, finances, and overall progress. Carl Gann, President of OA, has another on-site visit scheduled for August 2008, with the goal of working with MOP on establishing priorities, an accounting system that is transparent, and helping them to comprehend the legalities and responsibilities OA has as a nonprofit tax-exempt organization operating in the USA. The three OA directors plan another visit together in Summer/Fall 2009. Besides on-site visits, OA is in frequent communication via telephone and email with Raphael Mwaji, the Executive Director and Founder of MOP, Dr. Rose Marco Ntambuto, MOP Director and Coordinator of the Women's Groups, and Wilfred Batakanwa, MOP Director and the National Schools Manager. If, at any time, OA feels that the donated funds are being misappropriated, or are unaccounted for, OA will arrange for a compliance check by an impartial expert.

Part VIII, 15:

On November 1, 2007, MOP Directors appointed Carl Gann as the "International Project Coordinator" for MOP. Besides this position, there is no business or family relationship between MOP and the OA directors, other than what has been established through the said partnership for the purpose of aiding the widows and orphans. (See letter of appointment, Attachment G.)

In addition to this common officer between the two organizations, MOP operates as the field partner for OA, as expressed in detail in Part IV.

Part IX:

All information provided in this part is projected financials for 2008, 2009, and 2010, in good faith and to the best of our ability.

SCHEDULE H

Section I, 1a:

At this time, Orphans Africa has not engaged in providing scholarships to youth within the Marilynn Orphans Projects, based in Tanzania. However, it is the intention of OA to provide funds for at least one specific individual to attend university should he pass his entrance examinations. This scholarship would fund his entire university education, including tuition, books, supplies, room and board, field internship, and extra spending money.

Beyond this one scholarship, OA has not yet determined whether it will continue granting scholarships to individuals, whether to university or to a vocational / technical training program. Future determination as to a scholarship program will depend upon success at fundraising, the ongoing partnership with MOP, and whether such a program satisfies the vision and mission of Orphans Africa.

Section I, 1b:

The purpose of this scholarship is to allow this particular and deserving individual the opportunity to receive a university education, with the stipulation that he in turn devote a minimum of two years to teaching at one of the MOP schools for orphans. An orphan himself, it is his ambition to alleviate the suffering and to contribute to the education of other orphans.

From information received by Dr. Rose Marco Ntambuto, one of the MOP directors, a full three-year university education in Tanzania costs approximately $6,675.00.

Section I, 1d:

This program is not publicized. If ever OA decides to undertake a scholarship program, likely candidates will be chosen with the assistance and advice of MOP directors. No publication would be necessary, nor would it be prudent as the need is overwhelming.

Section I, 1e:

No solicitation or announcement materials are or will be used.

Section I, 1f:

At this time, there is no application, although one might be developed in the future.

Section I, 3:

At this time, there is only very general criteria for selection of a person to receive scholarship funds, whether for a university education or for vocational / technical training:

- Recipient must be an orphan.
- Recipient must be associated with MOP in some way, or with another partner organization should OA create a liaison with another field partner in the future.
- Recipient must be without the means to otherwise attend university or vocational / technical school.
- If scholarship is for university, recipient must be eligible for university by passing the entrance examinations.
- University graduates must be willing to teach in the MOP orphan schools for a minimum of two years in return for their education.
- If there are numerous orphans who would be eligible to receive such educational assistance and OA is unable to accommodate all of them, then selection will be based primarily on academic achievement, and secondarily on need, with the intention that there be an equal number of male and female recipients.

Section I, 4a:

Presently, the specific criteria used to select future recipients, should OA decide to pursue such a venture, would be the same as in Section I, 3 above.

Section I, 4b:

The number of grants awarded annually, should OA decide to pursue such a venture, would be based upon the contributions received, and the needs and success of the other concurrent programs, such as the completion of schools, the sponsoring of orphans to attend primary and secondary schools, and the microlending program for widows. Because of these factors, the number of grants awarded annually could fluctuate greatly.

Section I, 4c:

The amount of the grant will be determined by the costs needed for a student to complete either a university education, or training at a vocational / technical school, whichever the child qualifies for and whichever OA determines is a viable choice. It is OA's goal that once a student begins to receive an education beyond secondary school, OA will continue to fund that child until the child either graduates or ceases to attend.

Section I, 4d:

Students who want to receive a grant to attend university must agree to teach at a MOP school for orphans for a period of not less than two years. Other requirements would simply be that the students must continue to attend until they graduate. Failure to graduate or to complete studies would result in loss of future grant money.

Section I, 5:

The scholarship(s) will be administered directly by MOP Directors and monitored by OA. While the exact nature of MOP's administration has not yet been determined, it is likely that the grants would be paid directly to MOP, who would then coordinate the grants with the appropriate school and provide enrollment information and a receipt to OA. MOP would also provide OA with school reports and/or grade transcripts if and when appropriate.

Failure of a student to abide by the terms of the grant will result in the loss of future grant monies. It is acknowledged that it is highly unlikely that OA has any power to recoup grant money should a university graduate fail to teach for the agreed minimum two years at a MOP orphan school, nor is it likely that OA would begin any process of remuneration. Rather, should such a situation occur, OA would reevaluate its scholarship program for effectiveness.

Section I, 6:

Because OA is beginning with just one recipient with no immediate plans for additional recipients, the OA directors will serve as the selection committee, the OA directors being Carl Gann, Liza de Guzman, and Michele Torrey. If in the future more recipients are desired, the OA directors can continue as the selection committee, or can designate qualified individuals either as replacement or as additional members to the selection committee. Criteria for committee membership would be knowledge of the various individuals who qualify as recipients, and an understanding of and commitment to the mission and vision of OA. Replacement committee members will be by appointment by OA directors.

Attachment Extras

Part VIII, 4e:

It is the intention of OA to develop a program of giving in which donors can sponsor an orphan to attend school through a continuous, periodic giving program. When and if OA develops such a donor program, a separate account will be set up and dedicated for that purpose. Additionally, should OA become involved either directly or indirectly with the disbursement and/or management of microloans for the widows, any and all funds for that purpose will be managed through another separate account.

At this time, no donor is or will provide specific advice or set parameters as to the distribution of the various funds, rather, each donor would have the expectation that if, per se, they are involved in the monthly giving program to sponsor a child to attend school, that indeed, the funds are earmarked for exactly such a purpose. Concurrent with such expectation, OA retains the right to administer those separate funds as it sees fit, while at the same time honoring the donor's expectations. It may be, however, that in the future OA may choose to allow such advice or proviso from private donors, Foundations, organizations, or Trusts who donate large amounts of funds. While the nature of that advice or proviso is, at this time, unforeseen, such advice or proviso shall not in any way contradict the said purpose and mission of Orphans Africa.

At this time there is no written materials regarding a monthly giving program, as this is still in the conceptual stage.

Also, at this time it is the intention of OA to find an organization that specializes in microlending to partner with MOP, rather than to administer that program directly. However, once such a microlending program is securely in place, whether managed by OA or another organization, and once OA feels that donor interests and expectations are being honored and managed appropriately, then OA can commence with the solicitation, collection, and disbursement of funds specific to the microlending program.

Part VIII, 7a:

The MOP Board of Directors and MOP volunteers are responsible for developing and building schools for the orphans. OA will oversee this activity to the extent that donor interests are satisfied. On November 1, 2007, MOP Directors appointed Carl Gann as the "International Project Coordinator" for MOP. Besides this position, there is no business or family relationship between MOP and the OA directors, other than what has been established through the said partnership for the purpose of aiding the widows and orphans. (See letter of appointment, Attachment M.)

Part VIII, 7b:

The MOP Board of Directors will manage the activities at the schools located in Tanzania and Zambia. These activities include, but are not limited to:

- Enrolling children both orphan and non-orphan (managed by Wilfred Batakanwa)
- Feeding, clothing, and housing orphans (managed by MOP Board of directors)
- Employing teachers (managed by Wilfred Batakanwa)
- Applying for grants from the Tanzanian government (managed by Wilfred Batakanwa)
- Applying for certification of each school from the Tanzanian government and taking appropriate steps to qualify for that certification (managed by Wilfred Batakanwa)
- The equitable distribution and utilization of supplies and funds received from overseas donors (managed by Raphael Mawaji)
- Developing and maintaining a transparent accounting system (managed by Wilfred Batakanwa)
- Hosting and utilizing guest volunteers in various capacities (managed by Raphael Mawaji)
- Following-up with possible microlending field partners and helping to administer the microlending program. (Dr. Rose Marco Ntambuto -- Her resume is enclosed as Attachment N.)

Management by MOP of their own programs does not preclude OA from partnering with similar NGOs in the future. Also, OA still retains all authority with regards to its own internal management and facilities, and with regards to overseeing, and setting limits and parameters with MOP as to how donated funds are to be utilized, in keeping with OA's mission and tax-exempt purpose.

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c/o Michele Torrey
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IRS Case #60859012
Agent: Elizabeth Marquez
DATE: June 3, 2008

Response to Request for "ADDITIONAL INFORMATION"

1. The Articles of Incorporation already submitted with our 1023 application was a copy of the actual Articles of Incorporation filed with and accepted by WA State officials. There was no official State seal on the articles designating them as such.

2. The intended recipient for our sponsorship to university is named Mawazo Chaula. He was 20 years old at the time we met him in September 2007. In February 2008, Mawazo passed his university entrance examinations, required of all Tanzanians who wish to attend university.

   Mawazo is an orphan and is not blood-related with anyone at Orphans Africa (OA), or with anyone at the Marilynn Orphans Projects Foundation (MOP). However, since June 2005, he has formed a relationship with Raphael Mwaji, the Founder and Executive Director of MOP. Raphael refers to Mawazo as his "adopted son," although there has been no legal adoption. Mawazo had heard of the work of the Marilynn Orphans Projects, and had heard that Raphael would be visiting a nearby village. Mawazo walked to the village and introduced himself to Raphael, pleading for help with his secondary schooling. Raphael, a man with no monetary means himself, felt something special about this young man and vowed to help him. Since that time, Raphael arranged for Mawazo to complete his secondary education through funding supplied by a UK-based organization called, "The Mango Tree" (http://myweb.tiscali.co.uk/themangotree/index.htm). Now that Mawazo is ready for university, he is seeking sponsorship. It is possible that "The Mango Tree" will be able to further fund Mawazo's post-secondary education, however, if "Mango Tree" cannot, then the directors of OA desire to fund Mawazo's university education. He is an inspiration to other orphans for his commitment to obtain his education against all odds, in his advocacy of the education of his younger siblings and cousin (OA is currently sponsoring his siblings and cousin), and in his desire to commit his life to helping orphans.

   In the public school system in Tanzania, children progress through school only by passing a series of examinations. The first examination occurs when they are approximately in grade 4. They cannot proceed to the next level until they have passed a proficiency exam. The next examination occurs at approximately grade 7. There is one more examination during the secondary school years in order for the students to reach the upper levels of secondary school. Upon successful

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completion of secondary schooling, any student wishing to pursue a university education must then pass university entrance examinations. The reality is that many children are excluded from school long before they have reached a high school equivalency. Some are excluded before they even finish primary school. Public schools are understaffed, inadequate, and most orphans cannot afford to purchase the uniforms, books, and supplies required to attend year after year. This creates a vast population of orphans who are undereducated and lacking in self-sufficiency. (There are 2.5 million orphans in Tanzania; the average age is 17.8 years.) As of now, with the exception of Mawazo, all of the orphans OA is helping are of primary school age, or early secondary school age. While OA is currently not in a financial position to sponsor orphans other than Mawazo in pursuing a university education, we do desire to continue to fund the ongoing education of the orphans that fall under the OA umbrella as they progress through the years into secondary school and through the various levels of examinations. It is OA's vision that in the future we can support these children as they further progress into universities or into vocational/technical training programs so they can ultimately become self-sufficient.

For more information, I have attached the story of Mawazo's life, written by his own hand and edited only for grammar, spelling, and clarity.

Above all, OA wishes to obtain tax-exempt status to maximize our ability to help MOP and orphans like Mawazo. However, if our attempt at a scholarship program becomes an impediment to approval of tax-exempt status, then we will forego the scholarship program until a later date when we can pursue it more completely. We do ask though that you take into consideration all of the factors above and grant OA tax-exempt status, to include our scholarship program. Thank you again for your help and consideration.

Sincerely,

Michele E. Torrey
Secretary-Treasurer and Director, Orphans Africa
www.orphansafrica.org