Form **1023**

(Rev. January 2020)

Department of the Treasury
Internal Revenue Service

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

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form1023 for instructions and the latest information.

OMB No. 1545-0047

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

Use the "?" buttons throughout this form for help in completing this application. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500.

If you cannot complete required responses within the textbox limits throughout this form, upload your additional narratives with the other required documents.

## Part I Identification of Applicant

| | |
|---|---|
| **1a** Full Name of Organization (exactly as it appears in your organizing document)<br>COLBYS CREW RESCUE | **b** Care of Name (if applicable) |

| | | |
|---|---|---|
| **c** Mailing Address (Number, street and room/suite)<br>988 PIPER WAY | **d** City<br>KESWICK | **e** Country<br>UNITED STATES |

| | | | |
|---|---|---|---|
| **f** State<br>VIRGINIA | **g** Zip Code + 4<br>22947 | **h** Foreign Province (or State) | **i** Foreign Postal Code |

| | | |
|---|---|---|
| **2** Employer Identification Number<br>86-2351417 | **3** Month Tax Year Ends<br>DECEMBER | **4** Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative)<br>CARINA L ROSELLI AUTHORIZED REP |

| | | |
|---|---|---|
| **5** Contact Telephone Number<br>202-599-5960 | **6** Fax Number (optional) | **7** User Fee Submitted<br>$600.00 |

**8** Organization's Website (if available): colbyscrewrescue.org

**9** List the names, titles, and mailing addresses of your officers, directors, and/or trustees.

| | | |
|---|---|---|
| First Name: ALLISON | Last Name: SMITH | Title: PRESIDENT |
| Mailing Address: 988 PIPER WAY | City: KESWICK | |
| State (or Province): VIRGINIA | Zip Code (or Foreign Postal Code): 22947 | |
| First Name: OLIVIA | Last Name: FULLER | Title: SECRETARY & TREASURER |
| Mailing Address: 988 PIPER WAY | City: KESWICK | |
| State (or Province): VIRGINIA | Zip Code (or Foreign Postal Code): 22947 | |
| First Name: | Last Name: | Title: |
| Mailing Address: | City: | |
| State (or Province): | Zip Code (or Foreign Postal Code): | |
| First Name: | Last Name: | Title: |
| Mailing Address: | City: | |
| State (or Province): | Zip Code (or Foreign Postal Code): | |
| First Name: | Last Name: | Title: |
| Mailing Address: | City: | |
| State (or Province): | Zip Code (or Foreign Postal Code): | |

☐ Check here to add more officers, directors, and/or trustees.

## Part II Organizational Structure

**1** You must be a corporation, limited liability company (LLC), unincorporated association, or trust to be tax exempt.

Select your type of organization.

- (●) Corporation

At the end of this form, you must upload a copy of your articles of incorporation (and any amendments) that shows proof of filing with the appropriate state agency.

- ( ) Limited Liability Company (LLC)

At the end of this form, you must upload a copy of your articles of organization (and any amendments) that shows proof of filing with the appropriate state agency. Also, if you adopted an operating agreement, upload a copy, along with any amendments.

- ( ) Unincorporated Association

At the end of this form, you must upload 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.

- ( ) Trust

At the end of this form, you must upload a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.

**2** Enter the date you formed. (MM/DD/YYYY) 07/11/2021

**3** Select your state (or U.S. territory) of incorporation or other formation. If you were formed under the laws of a foreign country, select Foreign Country. Virginia

**4** Have you adopted bylaws? If "Yes," at the end of this form, upload a current copy showing the date of adoption. If "No," explain how you select your officers, directors, or trustees. (●) Yes ( ) No

**5** Are you a successor to another organization? ( ) Yes (●) No

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 nonprofit status. If "Yes," complete Schedule G.

## Part III Required Provisions in Your Organizing Document

Part III helps ensure that, when you submit this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3).

If you cannot check "Yes" 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. Remember to upload your original and amended organizing documents at the end of this form.

**1** Section 501(c)(3) requires that your organizing document limit your purposes to one or more exempt purposes within section 501(c)(3), such as charitable, religious, educational, and/or scientific purposes.

*The following is an example of an acceptable purpose clause: The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.*

Does your organizing document meet this requirement? ◉ Yes ◯ No

**1a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph):

Page 1 Article II PURPOSES

**2** Section 501(c)(3) requires that your organizing document provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

*The following is an example of an acceptable dissolution clause: Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.*

Does your organizing document meet this requirement? ◉ Yes ◯ No

**2a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or indicate that you rely on state law.

Page 3 Article VIII DISSOLUTION

**Part IV** **Your Activities**

**1** Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document. For each past, present, or planned activity, include information that answers the following questions:

a. What is the activity?
b. Who conducts the activity?
c. Where is the activity conducted?
d. What percentage of your total time is allocated to the activity?
e. How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
f. How does the activity further your exempt purposes?

Colby's Crew Rescue is a new, public benefit nonprofit, nonstock corporation organized for the charitable purpose of preventing cruelty to horses that are in or at risk of entering the slaughter pipeline that delivers them to Canada or Mexico to be killed and processed for human and animal consumption. All of our activities outlined below are in furtherance of this purpose.

Horses enter into the slaughter pipeline through sale or forfeiture by private owners, horse auctions, and roundups by slaughter holding (kill pen) facilities. Horses are then purchased by kill buyers and trucked to Canada or Mexico without food or water. In transit, many horses die a terrible death by illness or injury.

Colby's Crew takes a two-pronged approach to mitigating the suffering of horses bound for slaughter. We (1) purchase horses from kill pens that are already sick or injured beyond rehabilitation and pay a veterinarian to humanely euthanize them, sparing them the terrible death by trampling that likely awaits them in transit to Canada and Mexico, and (2) purchase horses from kill pens that can be rehabilitated and retrained, rehabilitate and retrain them, and offer them to the public for permanent rehoming via adoption. We also accept surrenders and rescue neglected, abused, and injured horses directly from private owners to rehabilitate, retrain, and rehome those horses to prevent them from ever entering the slaughter pipeline.

Upon rescue, Colby's Crew works with professional quarantine facilities to house each horse before their integration into our herd. All rescued horses are examined by licensed veterinarians and board-certified journeyman farriers to identify and care for any illnesses or injuries. After quarantine is complete, each rescued horse is transferred to one of our two locations in either Warrenton or Keswick, Virginia where they continue to receive rehabilitative veterinary and farrier care as they are slowly integrated into our herd. At this time, we also begin each rescued horse's individualized physical and/or psychological rehabilitation. Retraining is also individualized, depending on the rescued horse's potential, which is based on age, temperament, and degree of infirmity. Some rescued horses will become pleasure riding horses, others will become show horses, while others will simply be retired as companion animals. Once the rescued horse is ready for adoption by a forever home, we market them through our website and popular TikTok account (Ohkaytacos). Potential adopters file an application and we evaluate their suitability for the rescued horse's age, temperament, infirmity, and usability, as well as the adopter's ability to provide proper care and a loving forever home.

Allison Smith, co-founder of Colby's Crew, as well as its uncompensated President and singular full-time paid employee, dedicates 75% of her time to the rescue organizing and overseeing each horse's physical rehabilitation, care, and management, and providing all psychological rehabilitation and retraining. Allison spends the remaining 25% of her time running her small business, Evermore Equestrian, LLC where she trains and sells a small number of non-rescue horses and provides riding lessons to individuals and small groups.

Olivia Fuller, co-founder of Colby's Crew, as well as its uncompensated Secretary and Treasurer, is a part-time paid employee who spends 50% of her time assisting Allison in organizing and overseeing each rescued horse's physical rehabilitation, care, and management. As Secretary and Treasurer, Olivia takes and maintains the minutes of each Board of Directors meeting and works with the rescue's CPA to account for and manage Colby's Crew's funds. Olivia spends the remaining 50% of her time as an independent contractor for Colby's Crew producing and managing the rescue's social media under her small business, Ohkaytacos Production Co., LLC.

Other members of Colby's Crew Rescue's team include one independent contractor who provides farm groundskeeping and maintenance services and three part-time employees who provide horse care and barn maintenance services.

Colby's Crew depends on donations from the public to provide 100% of the funding needed to acquire, rehabilitate, retrain, and care for rescued horses. We fundraise primarily via our TikTok account (Ohkaytacos) hosting live events promoting our work where the public can submit donations. We also fundraise through Patreon where we offer exclusive access to our behind-the-scenes operations and rescue-branded merchandise to the public in exchange for monthly donations. In 2022 and 2023, we plan to host on-farm fundraisers like horse shows and musical concerts, and we are in the process of securing the business licenses and permits required to hold such events. Also, upon recognition of exemption, we intend to apply for state and federal grants and fundraise via Facebook.

**Part IV** **Your Activities** *(continued)*

**2** Enter the 3-character NTEE Code that best describes your activities. D20

Or check here if you want the IRS to select the NTEE Code that best describes your activities. ☐

**3** 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

**4** 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? If "Yes," explain how these related individuals are eligible for goods, services, or funds. ○ Yes ◉ No

**5** Do you or will you support or oppose candidates in political campaigns in any way? If "Yes," explain. ○ Yes ◉ No

**6** Do you or will you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation. ○ Yes ◉ No

**Part IV** **Your Activities** *(continued)*

**6a** Did you or will you make an election to have your legislative activities measured by expenditures by filing Form 5768? 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

**7** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," 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

**8** Do you or will you provide educational information to the general public on budgeting, personal finance, financial literacy, saving and spending practices, the sound use of consumer credit, and/or assist individuals and families with financial problems such as credit card debt and foreclosure by providing them with counseling? If "Yes," explain. ◯ Yes ◉ No

**9** Do you or will you make grants, loans, or other distributions to organizations? If "Yes," describe the type and purpose of the grants, loans, or distributions, how you select your recipients including submission requirements (such as grant proposals or application forms), and the criteria you use or will use to select recipients. Also describe how you ensure the grants, loans, and other distributions are or will be used for their intended purposes (including whether you require periodic or final reports on the use of funds and any procedures you have if you identify that funds are not being used for their intended purposes). Finally, describe the records you keep with respect to grants, loans, or other distributions you make and identify any recipient organizations and any relationships between you and the recipients. If "No," continue to Line 10. ◯ Yes ◉ No

**Part IV** **Your Activities** *(continued)*

**9a** Do you or will you make grants, loans, or other distributions to organizations that are not recognized by the IRS as tax exempt under section 501(c)(3)? If "Yes," name and/or describe the non-section 501(c)(3) organizations to whom you do or will make distributions and explain how these distributions further your exempt purposes. ◯ Yes ◯ No

**9b** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization (if not already provided), the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 10. ◯ Yes ◯ No

**9c** 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

**9d** 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

**9e** 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 periodic reporting requirements, auditing grantees, site visits by your employees or compliance checks by impartial experts, etc., to verify that grant funds are being used appropriately. ◯ Yes ◯ No

**Part IV** **Your Activities** *(continued)*

**9f** Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships. ◯ Yes ◯ No

**9g** When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities. ◯ Yes ◯ No

**9h** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? ◯ Yes ◯ No

**9i** Will you acquire from OFAC the appropriate license and registration where necessary? ◯ Yes ◯ No

**10** Do you or will you operate in a foreign country or countries? If "Yes," name each foreign country and region within each country in which you do or will operate and describe your operations in each one. If "No," continue to Line 11. ◯ Yes ◉ No

**10a** When you conduct activities in foreign countries, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities. ◯ Yes ◯ No

**10b** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? ◯ Yes ◯ No

**10c** Will you acquire from OFAC the appropriate license and registration where necessary? ◯ Yes ◯ No

**Part IV** **Your Activities** *(continued)*

**11** Are you a sponsoring organization that maintains one or more donor advised funds? If yes, please provide a complete description of your program, including the specific advice that such donors may provide. Describe in detail the control you maintain (or will maintain) over the use of the funds.
○ Yes ◉ No

**12** Do you or will you operate a school?
If "Yes," complete Schedule B.
○ Yes ◉ No

**13** Is your principal purpose or function to provide hospital or medical care?
If "Yes," complete Schedule C.
○ Yes ◉ No

**14** Do you or will you provide low-income housing?
If "Yes," complete Schedule F.
○ Yes ◉ No

**15** 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 - Section I.
○ Yes ◉ No

**16** Check any of the following fundraising activities that you will undertake (check all that apply):

- ☒ Website, mail, email, personal, and/or phone solicitations
- ☒ Foundation grant solicitations
- ☐ Receive donations from another organization's website
- ☒ Government grant solicitations
- ☐ Bingo
- ☐ Other (non-bingo) gaming activities
- ☒ Other (describe) Social media
- ☐ We will not engage in fundraising activities.

**17** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements, including the names or descriptions of the organizations for which you raise funds.
○ Yes ◉ No

## Part V Compensation and Other Financial Arrangements

**1** Do you or will you compensate officers, directors, or trustees, or do or will you have highest compensated employees, or highest compensated independent contractors? If "No," continue to Line 2. ◉ Yes ○ No

In establishing compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors:

**1a** Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? ◉ Yes ○ No

**1b** Do or will you approve compensation arrangements in advance of paying compensation? ◉ Yes ○ No

**1c** Do or will you document in writing the date and terms of approved compensation arrangements? ◉ Yes ○ No

**1d** Do or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? ◉ Yes ○ No

**1e** Do 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? ◉ Yes ○ No

**1f** Do or will you record in writing both the information on which you relied to base your decision and its source? ◉ Yes ○ No

**1g** Do or will you have any other practices you use to set reasonable compensation? If "Yes," describe these practices. ○ Yes ◉ No

**2** Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If you are a hospital, answer "Yes" if your conflict of interest policy includes provisions consistent with the additional healthcare related provisions in the sample document. If "No," describe the procedures you will follow to ensure that persons who have a conflict of interest will not have influence over setting their own compensation or regarding business deals with themselves. ◉ Yes ○ No

**3** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors 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. ○ Yes ◉ No

**Part V** **Compensation and Other Financial Arrangements** *(continued)*

**4** Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations 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; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any such transactions that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value.

◉ Yes ◯ No

Colby's Crew Rescue purchases services from Ohkaytacos Production, Co., LLC owned by Colby's Crew Rescue's director, Olivia Fuller, for social media content production and management. The terms of the contract for services were negotiated in accordance with Colby's Crew Rescue's Conflict of Interest Policy and under the supervision and review of Colby's Crew Rescue's independent attorney. Fair market value for Ohkaytacos Production Co., LLC's services was determined through comparison to other similarly situated media companies and adjusted for the cost of living in Colby's Crew's demographic and geographic location.

**5** Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations 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; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value.

◉ Yes ◯ No

Colby's Crew Rescue has contracted with Ohkaytacos Production Co., LLC, owned by Colby's Crew Rescue's director, Olivia Fuller, to provide social media content production and management. The terms of the contract for services were negotiated in accordance with Colby's Crew Rescue's Conflict of Interest Policy and under the supervision and review of Colby's Crew Rescue's independent attorney. Fair market value for Ohkaytacos Production Co., LLC's services was determined through comparison to other similarly situated media companies and adjusted for the cost of living in Colby's Crew's demographic and geographic location.

**6** Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," describe each facility, the role of the other organization, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how that entity is selected, how the terms of any contract(s) are negotiated at arm's length, and how you determine you will pay no more than fair market value for services.

◯ Yes ◉ No

**Part V** **Compensation and Other Financial Arrangements** *(continued)*

**7** Does or will someone other than your own employees or volunteers manage your activities or facilities? ◯ Yes ◉ No
If "Yes," describe the activities or facilities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how these managers were or will be selected, how the terms of any contracts or other agreements were or will be negotiated, and how you determine you will pay no more than fair market value for services.

**8** Do you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? 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. ◯ Yes ◉ No

**Part VI** **Financial Data**

**1** Select the option that best describes you to determine the years of revenues and expenses you need to provide.

◉ You completed less than one tax year.

Provide a total of three years of financial information (including the current year and two future years of reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.

◯ You completed at least one tax year but fewer than five.

Provide a total of four years financial information (including the current year and three years of actual financial information or reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.

◯ You completed five or more tax years.

Provide financial information for your five most recent tax years (including the current year) in the following Statement of Revenues and Expenses.

**Part VI** **Financial Data** *(continued)*

**A. Statement of Revenues and Expenses**

| | Type of revenue | Current tax year | 4 prior tax years or 2 succeeding tax years | | | |
|---|---|---|---|---|---|---|
| | | From: 07/11/2021 To: 12/31/2021 | From: 01/01/2022 To: 12/31/2022 | From: 01/01/2023 To: 12/31/2023 | From: To: | From: To: |
| 1 | Gifts, grants, and contributions received (do not include unusual grants) | $417,050 | $858,144 | $1,029,774 | | |
| 2 | Membership fees received | $0 | $0 | $0 | | |
| 3 | Gross investment income | $0 | $0 | $0 | | |
| 4 | Net unrelated business income | $0 | $0 | $0 | | |
| 5 | Taxes levied for your benefit | $0 | $0 | $0 | | |
| 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) | $0 | $0 | $0 | | |
| 7 | Any revenue not otherwise listed above or in lines 9 - 12 below (provide an itemized list below) | $28,674 | $68,817 | $82,580 | | |
| 8 | Total of lines 1 through 7 | $445,724 | $926,961 | $1,112,354 | $0 | $0 |
| 9 | Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (provide an itemized list below) | $0 | $12,500 | $25,000 | | |
| 10 | Total of lines 8 and 9 | $445,724 | $939,461 | $1,137,354 | $0 | $0 |
| 11 | Net gain or loss on sale of capital assets (provide an itemized list below) | $0 | $0 | $0 | | |
| 12 | Unusual grants (provide an itemized list below) | $0 | $0 | $0 | | |
| 13 | Total Revenue (add lines 10 through 12) | $445,724 | $939,461 | $1,137,354 | $0 | $0 |
| | **Type of expense** | **Current tax year** | **4 prior tax years or 2 succeeding tax years** | | | |
| 14 | Fundraising expenses | $340 | $816 | $979 | | |
| 15 | Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below) | $0 | $0 | $0 | | |
| 16 | Disbursements to or for the benefit of members (provide an itemized list below) | $0 | $0 | $0 | | |
| 17 | Compensation of officers, directors, and trustees | $0 | $0 | $0 | | |
| 18 | Other salaries and wages | $62,704 | $150,490 | $180,588 | | |
| 19 | Interest expense | $0 | $1,000 | $1,000 | | |
| 20 | Occupancy (rent, utilities, etc.) | $64,925 | $64,138 | $66,955 | | |
| 21 | Depreciation and depletion | $0 | $0 | $0 | | |
| 22 | Professional fees | $33,358 | $72,058 | $84,470 | | |
| 23 | Any expense not otherwise classified, such as program services (provide an itemized list below) | $209,655 | $496,428 | $595,383 | | |
| 24 | Total Expenses (add lines 14 through 23) | $370,982 | $784,930 | $929,375 | $0 | $0 |

**25** Itemized financial data

7. Patreon donations 2021 ($28,673) 2022 ($68,817) 2022 ($82,580). 9. Event admissions 2021 ($0) 2022 ($10,000) 2023 ($20,000)/Merchandise sold 2021 ($0) 2022 ($2,500) 2023 ($5,000). 23. Feed 2021 ($7,395) 2022 ($17,748) 2023 ($21,298)/Hay 2021 ($20,944) 2022 ($50,386) 2023 ($60,464)/ Sawdust 2021 ($2,920) 2022 ($7,008) 2023 ($8410)/Supplies 2021 ($10,070) 2022 ($24,168) 2023 ($29,002)/Maintenance & Services 2021 ($15,067) 2022 ($36,161) 2023 ($42,973)/Tack 2021 ($12,172) 2022 ($29,214) 2023 ($35,056)/Equipment 2021 ($18,015) 2022 (43,236) 2023 ($51,883)/Horses 2021 ($74,094) 2022 ($177,827) 2023 ($213,392)/Trailering 2021 ($1,985) 2022 ($4,764) 2023 ($5,717)/Quarantine 2021 ($33,245) 2022 ($79,788) 2023 ($95,746)/Horse Disposal 2021 ($5,240) 2022 ($12,576) 2023 ($15,091)/Tack 2021 ($12,172) 2022 ($29,214) 2023 ($35,056)/Fuel 2021 ($2,709) 2022 ($6,502) 2023 ($7,802)/Insurance 2021,22,23 ($1,650)/Moving expenses 2021 ($4,597).

**Part VI** **Financial Data** *(continued)*

| B. Balance Sheet (for your most recently completed tax year) | | Year End: 12/31/2021 |
|---|---|---|
| | **Assets** | |
| **1** | Cash | $61,870 |
| **2** | Accounts receivable, net | $0 |
| **3** | Inventories | $0 |
| **4** | Bonds and notes receivable (provide an itemized list below) | $0 |
| **5** | Corporate stocks (provide an itemized list below) | $0 |
| **6** | Loans receivable (provide an itemized list below) | $0 |
| **7** | Other investments (provide an itemized list below) | $0 |
| **8** | Depreciable assets (provide an itemized list below) | $50,800 |
| **9** | Land | $0 |
| **10** | Other assets (provide an itemized list below) | $0 |
| **11** | Total Assets (add lines 1 through 10) | $112,670 |
| | **Liabilities** | |
| **12** | Accounts payable | $0 |
| **13** | Contributions, gifts, grants, etc. payable | $0 |
| **14** | Mortgages and notes payable (provide an itemized list below) | $37,928 |
| **15** | Other liabilities (provide an itemized list below) | $0 |
| **16** | Total Liabilities (add lines 12 through 15) | $37,928 |
| | **Fund Balances or Net Assets** | |
| **17** | Total fund balances or net assets | $74,742 |
| **18** | Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17) | $112,670 |

**19** Itemized financial data

8. Horse trailers (3) valued at $50,800, $13,000, $3,500/Golf cart valued at $$5,000/Manure spreader valued at $3,000. 14. Amount owed on (1) horse trailer $37,928

## Part VII Foundation Classification

Part VII is designed to classify you as an organization that is either a private foundation or a public charity. Public charity classification is a more favorable tax status than private foundation classification. If you are a private foundation, this part will further determine whether you are a private operating foundation.

**1** Select the foundation classification you are requesting from the list below.

- (●) You are described in 509(a)(1) and 170(b)(1)(A)(vi) as 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.
- ( ) You are described in 509(a)(2) as 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).
- ( ) You are described in 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. Complete Schedule A.
- ( ) You are described in 509(a)(1) and 170(b)(1)(A)(ii) as a school. Complete Schedule B.
- ( ) You are described in 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete Schedule C.
- ( ) You are described in 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- ( ) You are described in 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- ( ) You are described in 509(a)(3) as an organization supporting either one or more organizations described in 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. Complete Schedule D.
- ( ) You are described in 509(a)(4) as an organization organized and operated exclusively for testing for public safety.
- ( ) You are a publicly supported organization and would like the IRS to decide your correct classification.
- ( ) You are a private foundation.

**1a** 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 this box to confirm that your organizing document includes these provisions or you rely on state law. ☐

State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or state that you rely on state law.

**1b** 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? ( ) Yes ( ) No
If "Yes," complete Schedule H - Section II.

**1c** Are you a private operating foundation? ( ) Yes ( ) No

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.

**Part VII** **Foundation Classification** *(continued)*

**1d** Describe how you meet the requirements for private operating foundation status, including how you meet the income test and either the assets test, the endowment test, or the support test. If you've been in existence for less than one year, describe how you are likely to satisfy the requirements for private operating foundation status.

**2** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(1) and 170(b)(1)(A)(vi) in existence for five or more tax years, you must have received one-third or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities; or 10% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities and the facts and circumstances indicate you are a publicly supported organization. Calculate whether you meet this support test for your most recent five-year period.

**i.** Did you receive contributions from any person, company, or organization whose gifts totaled more than the 2% amount of line 8 in Part VI-A? ○ Yes ◉ No

If "Yes," identify each person, company, or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

**ii.** Based on your calculations, did you receive at least one-third of your support from public sources or did you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization? ○ Yes ◉ No

**2a** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(2) in existence for five or more tax years, you must have normally received more than one-third of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, or a combination of these sources, and not more than one-third of your support from gross investment income and net unrelated business income. Calculate whether you meet this support test for your most recent five-year period.

**i.** Did you receive amounts from any disqualified persons? ○ Yes ○ No

If "Yes," identify each disqualified person by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

**ii.** Did you receive amounts from individuals or organizations other than disqualified persons that exceeded the greater of $5,000 or 1% of the amount on line 10 of Part VI-A Statement of Revenues and Expenses? ○ Yes ○ No

If "Yes," identify each individual or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

**iii.** Based on your calculations, did you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income? ○ Yes ○ No

## Part VIII Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

**1** Are you submitting this application within 27 months of the end of the month in which you were legally formed? (●) Yes ( ) No

If "No," complete Schedule E.

## Part IX Annual Filing Requirements

***If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.***

**1** Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N? ( ) Yes (●) No

If "Yes," are you claiming you are excepted from filing because you are:

( ) A church or association of churches

( ) An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)

( ) A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577

( ) A school below college level affiliated with a church or operated by a religious order

( ) A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries

( ) An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)

( ) Other (describe)

## Part X Signature

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

Allison Smith
(Type name of signer)

PRESIDENT
(Type title or authority of signer)

12/03/2021
(Date)

**Upload checklist:**

- [x] Organizing document (and any amendments)
- [x] Bylaws, if adopted
- [x] Form 2848, Power of Attorney and Declaration of Representative (if applicable)
- [ ] Form 8821, Tax Information Authorization (if applicable)
- [ ] Supplemental responses (if applicable)
- [ ] Expedited handling request (if applicable)

Check Form for Common Errors & Reminders

Form **2848** (Rev. January 2021) Department of the Treasury Internal Revenue Service

# Power of Attorney and Declaration of Representative

► Go to *www.irs.gov/Form2848* for instructions and the latest information.

OMB No. 1545-0150

**For IRS Use Only**
Received by:
Name
Telephone
Function
Date / /

## Part I Power of Attorney

**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

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

| Taxpayer name and address | Taxpayer identification number(s) | |
|---|---|---|
| Colby's Crew Rescue | 86-2351417 | |
| 988 Piper Way, Keswick, VA 22947 | Daytime telephone number: 703-400-1480 | Plan number (if applicable) |

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

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

| Name and address | |
|---|---|
| Carina L. Roselli<br>P.O. Box 1460, Middleburg, VA 20117<br>**Check if to be sent copies of notices and communications** ☑ | CAF No. NONE<br>PTIN<br>Telephone No. 202-599-5960<br>Fax No.<br>Check if new: Address ☐ Telephone No. ☐ Fax No. ☐ |
| Name and address<br>**Check if to be sent copies of notices and communications** ☐ | CAF No.<br>PTIN<br>Telephone No.<br>Fax No.<br>Check if new: Address ☐ Telephone No. ☐ Fax No. ☐ |
| Name and address<br>(**Note:** IRS sends notices and communications to only two representatives.) | CAF No.<br>PTIN<br>Telephone No.<br>Fax No.<br>Check if new: Address ☐ Telephone No. ☐ Fax No. ☐ |
| Name and address<br>(**Note:** IRS sends notices and communications to only two representatives.) | CAF No.<br>PTIN<br>Telephone No.<br>Fax No.<br>Check if new: Address ☐ Telephone No. ☐ Fax No. ☐ |

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 **Acts authorized (you are required to complete line 3).** Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

| Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions) | Tax Form Number (1040, 941, 720, etc.) (if applicable) | Year(s) or Period(s) (if applicable) (see instructions) |
|---|---|---|
| Application for Recognition of Exemption Under Section 501(c)(3) | 1023 | 2021-2022 |
| | | |
| | | |

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

5a **Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;
☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; ______

☐ Other acts authorized: ______

b **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): ____________

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you do not want to revoke a prior power of attorney, check here . . . . . ▶ ☐

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 **Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

**▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

| Signature | Date | Title (if applicable) |
|---|---|---|
| [signature] | 11-5-21 | PRESIDENT |

| Print name | Print name of taxpayer from line 1 if other than individual |
|---|---|
| ALLISON SMITH | COLBY'S CREW RESCUE |

## Part II Declaration of Representative

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

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.

b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.

c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.

d Officer—a bona fide officer of the taxpayer organization.

e Full-Time Employee—a full-time employee of the taxpayer.

f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).

g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).

h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). ***See Special Rules and Requirements for Unenrolled Return Preparers** in the instructions for additional information.*

k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.

r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

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

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

| Designation—Insert above letter (a–r). | Licensing jurisdiction (State) or other licensing authority (if applicable) | Bar, license, certification, registration, or enrollment number (if applicable) | Signature | Date |
|---|---|---|---|---|
| a | VA | 88536 | [signature] | 11/05/2021 |
| | | | | |
| | | | | |
| | | | | |

**ARTICLES OF INCORPORATION**

**OF**

**COLBY'S CREW RESCUE**

The undersigned, intending to form a Virginia nonstock corporation pursuant to Chapter 10 of Title 13.1 of the Code of Virginia, state(s) as follows:

**ARTICLE I**
**CORPORATE NAME**

The name of the corporation is Colby's Crew Rescue.

**ARTICLE II**
**PURPOSES**

The nonprofit corporation is organized and will be operated exclusively for charitable purposes as set forth in Internal Revenue Code Section 501(c)(3) including, for these purposes, making distributions to organizations that qualify as exempt organizations under Internal Revenue Code Section 501(c)(3) or the corresponding section of any future federal tax code.

**ARTICLE III**
**MEMBERS**

The corporation shall have members.

**ARTICLE IV**
**DIRECTORS**

The directors shall elect their successors.

**ARTICLE V**
**REGISTERED AGENT AND OFFICE**

The name of the corporation's initial registered agent is Allison Smith, who is a resident of Virginia and an initial director of the corporation.

The address of the corporation's initial registered office, which is identical to the business office of the initial registered agent, is 988 Piper Way, Keswick, VA 22947. The registered office is located in the County of Albemarle.

## ARTICLE VI
## INITIAL DIRECTORS

The number of directors to constitute the first Board of Directors is two. After this initial Board of Directors is organized, it may change the number of directors in the manner provided in the By-Laws and consistent with the laws of the Commonwealth of Virginia.

The initial members of the Board of Directors are:

Allison Smith
988 Piper Way
Keswick, Virginia 22947

Olivia Fuller
988 Piper Way
Keswick, Virginia 22947

## ARTICLE VII
## LIMITATIONS AND RESTRICTIONS

No part of the net earnings or assets of the nonprofit corporation will inure to the benefit of, or be distributable to, its directors, officers, or any other private persons. But the nonprofit corporation may pay reasonable compensation for services provided and make payments and distributions in furtherance of the purposes set forth in the Articles of Incorporation.

No substantial part of the activities of the nonprofit corporation may include propagandizing or influencing legislation as defined in Internal Revenue Code Section 4945. The nonprofit corporation may not participate in or intervene in (including the publishing or distributions of statements) any political campaign on behalf of any candidate for public office.

Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on

(a) by a corporation exempt from federal income tax under section 501 (c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code,

or

(b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code,

or

as a nonprofit corporation organized under the laws of Commonwealth of Virginia.

Notwithstanding any other provision of these articles, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that aren't in furtherance of the purposes of this corporation.

**ARTICLE VIII**
**DISSOLUTION**

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

Signed by the Incorporator(s) as of the month of July on the 8 day, in the year 2021.

Allison Smith

988 Piper Way
Keswick, Virginia 22947

Olivia Fuller

988 Piper Way
Keswick, Virginia 22947

# Commonwealth of Virginia

## STATE CORPORATION COMMISSION

Richmond, July 11, 2021

This is to certify that the certificate of incorporation of

**Colby's Crew Rescue**

was this day issued and admitted to record in this office and that the said corporation is authorized to transact its business subject to all Virginia laws applicable to the corporation and its business.

Effective date: July 11, 2021

STATE CORPORATION COMMISSION
Attest:

Clerk of the Commission

**ARTICLES OF RESTATEMENT**

**OF**

**COLBY'S CREW RESCUE**

The undersigned, intending to form a Virginia nonstock corporation pursuant to Chapter 10 of Title 13.1 of the Code of Virginia, state(s) as follows:

1. The name of the corporation immediately before the restatement is Colby's Crew Rescue. The corporation's name shall remain Colby's Crew Rescue.
2. The restatement contains an amendment to the articles of incorporation.
3. The text of the amended and restated articles of incorporation is attached hereto.
4. The restatement was adopted by the corporation on October 20, 2021.
5. The restatement was adopted at a meeting of the board of directors by a vote of at least two-thirds of the directors in office. Member approval of the restatement was not required because: The corporation HAS NO MEMBERS WITH VOTING RIGHTS. (required by 13.1-889).

Executed in the name of the corporation by:

| | |
|---|---|
| /S/ Allison Smith | 10/26/2021 |
| Allison Smith | President |
| 112531115 | (703) 400-1480 |

# THE AMENDED AND RESTATED ARTICLES OF INCORPORATION

# OF

# COLBY'S CREW RESCUE

The undersigned, intending to form a Virginia nonstock corporation pursuant to Chapter 10 of Title 13.1 of the Code of Virginia, state(s) as follows:

## ARTICLE I
## CORPORATE NAME

The name of the corporation is Colby's Crew Rescue.

## ARTICLE II
## PURPOSES

The nonprofit corporation is organized and will be operated exclusively for charitable purposes as set forth in Internal Revenue Code Section 501(c)(3) including, for these purposes, making distributions to organizations that qualify as exempt organizations under Internal Revenue Code Section 501(c)(3) or the corresponding section of any future federal tax code.

## ARTICLE III
## MEMBERS

The corporation shall have no members.

## ARTICLE IV
## DIRECTORS

The directors shall elect their successors.

## ARTICLE V
## REGISTERED AGENT AND OFFICE

The name of the corporation's initial registered agent is Allison Smith, who is a resident of Virginia and an initial director of the corporation.

The address of the corporation's initial registered office, which is identical to the business office of the initial registered agent, is 988 Piper Way, Keswick, VA 22947. The registered office is located in the County of Albemarle.

## ARTICLE VI
## INITIAL DIRECTORS

The number of directors to constitute the first Board of Directors is two. After this initial Board of Directors is organized, it may change the number of directors in the manner provided in the By-Laws and consistent with the laws of the Commonwealth of Virginia.

The initial members of the Board of Directors are:

Allison Smith
988 Piper Way
Keswick, Virginia 22947

Olivia Fuller
988 Piper Way
Keswick, Virginia 22947

## ARTICLE VII
## LIMITATIONS AND RESTRICTIONS

No part of the net earnings or assets of the nonprofit corporation will inure to the benefit of, or be distributable to, its directors, officers, or any other private persons. But the nonprofit corporation may pay reasonable compensation for services provided and make payments and distributions in furtherance of the purposes set forth in the Articles of Incorporation.

No substantial part of the activities of the nonprofit corporation may include propagandizing or influencing legislation as defined in Internal Revenue Code Section 4945. The nonprofit corporation may not participate in or intervene in (including the publishing or distributions of statements) any political campaign on behalf of any candidate for public office.

Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on

(a) by a corporation exempt from federal income tax under section 501 (c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code,

or

(b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code,

or

as a nonprofit corporation organized under the laws of Commonwealth of Virginia.

Notwithstanding any other provision of these articles, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that aren't in furtherance of the purposes of this corporation.

## ARTICLE VIII
## DISSOLUTION

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

**COMMONWEALTH OF VIRGINIA**
**STATE CORPORATION COMMISSION**

AT RICHMOND, NOVEMBER 3, 2021

The State Corporation Commission has found the accompanying articles of restatement submitted on behalf of

Colby's Crew Rescue

to comply with the requirements of law, and confirms payment of all required fees. Therefore, it is ORDERED that this

CERTIFICATE OF RESTATEMENT

be issued and admitted to record with the articles of restatement in the Office of the Clerk of the Commission, effective November 3, 2021.

The corporation is granted the authority conferred on it by law in accordance with the articles of restatement, subject to the conditions and restrictions imposed by law.

STATE CORPORATION COMMISSION

By

Angela L. Navarro
Commissioner

# By-Laws

# Colby's Crew Rescue
# A Non-Profit Corporation

## Article One
## Offices

### Section 1.01 Principal Office

The nonprofit corporation's principal office in the Commonwealth of Virginia is:

988 Piper Way

Keswick, Virginia 22947

The Board of Directors may change the principal office in the Commonwealth of Virginia from time to time.

### Section 1.02 Other Offices

The Board of Directors may establish branch offices where the nonprofit corporation is qualified to conduct its activities.

## Article Two
## Members

The nonprofit corporation will not have stock or members. Approval by the Board of Directors is sufficient for any action that would otherwise require approval by a majority or all members. All rights that would otherwise vest in the members will instead vest in the Directors.

## Article Three
## Directors

### Section 3.01 General Power

The Board of Directors will manage the nonprofit corporation's property and business affairs. The Board of Directors must act consistently with federal law, state law, these Articles of Incorporation, and the By-Laws.

### Section 3.02 Number

The nonprofit corporation's authorized number of Directors is at least 2 but not more than 5 Directors until changed by an amendment to these By-Laws by the Board of Directors.

The Board of Directors will fix the number of directors; this number will comprise the entire Board of Directors.

### Section 3.03 Selection and Term of Office

The Board of Directors will elect its Directors at each annual meeting of the Board of Directors. If no election is held at the annual meeting, the election will be held as soon as conveniently possible after the scheduled meeting date. Each Director will serve until his or her successor has been elected or until his or her death, resignation, or removal.

### Section 3.04 Filling of Vacancies

Subject to the provisions of Section 3.03, if any vacancy is caused by death, resignation, or removal of a Director, the remaining Directors, by majority vote, will elect a successor to hold office for the remaining term of the Director whose place is vacant. The successor will serve as a Director until the next regular election of Directors.

If the number of Directors is increased as provided in the By-Laws, the current Directors, by majority vote, will elect the appropriate number of additional Directors to hold office until the next regular election of Directors.

No reduction in the authorized number of Directors will have the effect of removing any Director before the expiration of his or her term.

### Section 3.05 Resignation

Subject to the provisions of Virginia law, any Director may resign by giving written notice to the nonprofit corporation's Secretary. The resignation will be effective when the Secretary receives the notice unless the notice specifies that the resignation will be effective on a later date. If the resignation is effective at a later date, a successor may be elected before that date but he or she will not take office until the resignation becomes effective.

### Section 3.06 Removal

A Director may be removed for cause by two-thirds vote of all Directors then in office. The action will be taken at a regular meeting of the Board of Directors or at a special meeting called for that purpose. The proposed removal must be announced in the notice and sent to the Directors at least 10 days before the meeting.

### Section 3.07 Compensation of Directors

No stated salaries will be paid to the Directors for their services, but each Director is entitled to receive reimbursement from the nonprofit corporation for any expenses incurred for attending any annual, regular, or special meeting of the Board of Directors.

A fixed sum, established by resolution of the Board of Directors, may be allowed for attendance at each annual, regular, or special meeting of the Board of Directors and the nonprofit corporation will pay this fixed sum whether or not a meeting is adjourned because the meeting lacks a quorum.

Nothing in this Section precludes any Director from serving the nonprofit corporation in any other capacity and receiving compensation for his or her service in that capacity.

# Article Four
# Meetings

### Section 4.01 Place of Meeting

The Board of Directors will hold its meetings at the nonprofit corporation's principal office or at any place the Board of Directors may from time to time select by a majority vote or written consent of all the Directors.

### Section 4.02 Annual Meeting

The Board of Directors will hold its annual meeting on the first day of October commencing in 2022 (if that date is a legal holiday, then the next succeeding day if not a legal holiday, or at another date designated by the Board of Directors) for electing Directors for the ensuing year and to transact other business that may be brought properly before the Board of Directors.

### Section 4.03 Regular Meetings

The Board of Directors may hold regular meetings as determined by majority resolution of the Board of Directors. The resolution may authorize the President to fix the specific date and place of each regular meeting, in which case notice of the meeting date and place must be given in the manner provided in these By-Laws. The notice need not specify the business to be transacted, nor the purpose of the meeting unless specifically required by Virginia law or these By-Laws.

### Section 4.04 Special Meetings

Special meetings of the Board of Directors may be called by the President or called by the President at the direction of not less than two Directors, or as otherwise provided by law. The Board of Directors may only transact the specific corporate business announced in the notice for the special meeting.

### Section 4.05 Notice of Meetings

Except as may be otherwise specifically provided in these By-Laws, the Secretary must give at least 10 days written notice of each regular or special meeting to all Directors at their post office address as shown on the nonprofit corporation's records. Any person entitled to notice of a meeting may waive notice in writing either before or after the time of the meeting.

The attendance of a Director at any meeting constitutes a waiver of notice, except if a Director attends a meeting for the express purpose of objecting to the transaction of business at the meeting because the meeting is not lawfully called or convened.

### Section 4.06 Quorum

The presence of a majority of the Directors then in office constitutes a quorum to transact business at all meetings of the Board of Directors. But if at any meeting less than a quorum is present, a majority of those present may adjourn the meeting to a different place and time.

### Section 4.07 Meetings of Directors

If all of the Directors entitled to vote meet at any place and consent to hold a meeting, the meeting will be valid without call or notice, and any corporate action may be taken at the meeting.

### Section 4.08 Meetings by Telephone or Video Conference

Any annual, regular, or special meeting may be held by conference telephone or video communication equipment, if all Directors participating in the meeting can hear one another. All participating Directors will be considered present in person at the meeting for all purposes.

### Section 4.09 Action without Meeting by Written Consents

If all of the Directors severally or collectively consent in writing to any action taken by the nonprofit corporation, whether before or after the action is taken, those consents will have the same force and effect as the unanimous vote of the Board of Directors at a duly called meeting. The Secretary shall file the consents with the minutes of the Board of Directors.

### Section 4.10 Required Vote

Except as may be provided otherwise in these By-Laws or the Articles of Incorporation, the action of a majority of the Directors at a meeting at which a quorum is present is the action of the Board of Directors.

## Article Five
## Officers

### Section 5.01 Election, Tenure, and Compensation

The officers of the nonprofit corporation are the President, the Secretary, the Treasurer, and one or more Vice Presidents and one or more assistants to these officers as the Board of Directors may consider necessary.

The Board of Directors will elect the officers at each annual meeting of the Board of Directors. If no election is held at the annual meeting, the election will be held as soon as conveniently possible after the scheduled meeting date. Each officer will serve until his or her successor has been elected or until his or her death, resignation or removal.

The President must be a Director and the other officers may, but need not be, Directors. The same person may hold any two or more of the offices except the offices of President and Secretary. But no officer may sign, acknowledge or verify any instrument in more than one capacity if the law or these By-Laws require the instrument be signed, acknowledged or verified by any two or more officers. The Board of Directors will fix the compensation or salary paid to all corporate officers by majority resolution.

If any office (other than an office required by law) is not be filled by the Board of Directors, or, once filled, later becomes vacant, the office and all references to the office in these By-Laws will be treated as inoperative until the office is filled as provided in these By-Laws.

All corporate officers and agents are subject to removal at any time by the majority vote of the Board of Directors, except employees whose term is defined by written contract between the employee and the Board of Directors, in which case the removal is governed by the employment contract.

### Section 5.02 Powers and Duties of the President

The President is the nonprofit corporation's principal executive officer and has general charge and control over all of the nonprofit corporation's business affairs and properties. The President shall preside at all meetings of the Board of Directors.

The President may execute all authorized bonds, contracts or other obligations in the name of the nonprofit corporation. Unless otherwise specifically limited by the Articles of Incorporation and these By-Laws, the President has all powers and authority otherwise permitted the president of a nonprofit corporation under Virginia law. The President is an *ex-officio* member of all the standing committees and will perform any other duties assigned from time to time by the Board of Directors.

If the office of Treasurer is vacant and no successor is designated, the President will also have the duties and powers of the Treasurer as provided in Section 5.04.

### Section 5.03 Powers and Duties of the Secretary

The Secretary shall:

give notice of all meetings of the Board of Directors and all other notices required by law, the Articles of Incorporation or by these By-Laws;

keep minutes of the meetings of the Board of Directors in books provided for that purpose;

perform all other duties that may be assigned to him or her from time to time by the Directors or the President.

Unless otherwise specifically limited by the Articles of Incorporation or these By-Laws, the Secretary has all powers and authority otherwise permitted the secretary of a nonprofit corporation under Virginia law.

### Section 5.04 Powers and Duties of the Treasurer

The Treasurer shall:

have custody of all the funds and securities of the nonprofit corporation;

keep full and accurate account of receipts and disbursements in books belonging to the nonprofit corporation;

deposit all moneys and other valuables in the nonprofit corporation's name and credit in those depositories as the Board of Directors may designate from time to time;

disburse the funds of the nonprofit corporation as ordered by the Board of Directors after taking proper vouchers for such disbursements;

furnish to the President and the Board of Directors, whenever either of them requests, an account of transactions as Treasurer and of the nonprofit corporation's financial condition; and

furnish to the Board of Directors and to the donors of the nonprofit corporation within 60 days from the date that the nonprofit corporation's 990-PF is filed a written report of the nonprofit corporation's activities, receipts and disbursements during the tax year for which the 990-PF was filed.

Unless otherwise specifically limited by the Articles of Incorporation and these By-Laws, the Treasurer has all powers and authority otherwise permitted the treasurer of a nonprofit corporation under Virginia law.

### Section 5.05 Agents

The Board of Directors may designate agents of the nonprofit corporation as it considers necessary or advisable to receive, deposit, and otherwise handle contributions to the nonprofit corporation.

## Article Six
## Committees

### Section 6.01 Committees of the Board of Directors

The Board of Directors may, by majority vote, designate one or more committees. Each committee must consist of at least two Directors and, to the extent provided in the majority resolution, may exercise the powers of the Board of Directors.

The designation of committees and delegation of authority to the committees will not operate to relieve the Board of Directors, or any individual Director of any responsibility imposed on the Board of Directors or any individual members by law.

### Section 6.02 Term of Office

Each committee member will serve until his or her successor is appointed unless the committee is terminated sooner by the Board of Directors, or the member is removed or resigns from the committee. Unless otherwise provided in the resolution of the Board of Directors designating a committee, each committee member will serve at the pleasure of the Board of Directors.

### Section 6.03 Chair

Unless otherwise provided in the resolution of the Board of Directors designating a committee, each committee shall appoint a chairperson by majority vote of the committee.

### Section 6.04 Vacancies

Vacancies in the membership of any committee may be filled by appointments in the same manner as the original appointments were made.

### Section 6.05 Quorum

Unless otherwise provided in the resolution of the Board of Directors designating a committee, a majority of committee members constitutes a quorum to transact business at all committee meetings.

### Section 6.06 Rules

Each committee may adopt rules for its own governance consistent with the Articles of Incorporation and these By-Laws.

## Article Seven
## Liability and Indemnification

No Director or officer of the nonprofit corporation will be personally liable for the payment of the nonprofit corporation's debts and liabilities except as any Director or officer may be liable by reason of his or her own conduct or acts. However, relief from liability for the nonprofit corporation's debts will not apply in any instance where that relief is inconsistent with any provisions of the Internal Revenue Code applicable to organizations described in Section 501(c)(3).

Subject to the previous paragraph, the nonprofit corporation shall indemnify every Director or officer and his or her heirs, executors, and administrators, against expenses actually and reasonably incurred by him or her–as well as any amount paid upon judgment–in connection with any civil or criminal action, suit, or proceeding to which he or she may be made a party because of his or her role as a Director or officer of the nonprofit corporation.

This indemnification is being given since the Directors will be requested to act by the nonprofit corporation for the nonprofit corporation's benefit.

This indemnification is exclusive of all other rights to which a Director may be entitled.

## Article Eight
## Corporate Seal

The nonprofit corporation will not have a seal. If a seal is required for any corporate transactions, the words *Corporate Seal* followed by the signature of one or more officers on behalf of the nonprofit corporation shall constitute a proper affixing of the seal.

# Article Nine
# Financial Matters

### Section 9.01 Delegation by the Board of Directors

The Board of Directors may authorize any officer, employee or agent to enter into any contracts or to sign and deliver any instruments in the name of the nonprofit corporation. The authority granted by the Board of Directors may be general or confined to specific instances.

### Section 9.02 Authority over Certain Funds

If at any time the nonprofit corporation is a beneficiary of a charitable lead trust, a charitable remainder trust, or other similar trust (**Charitable Trust**), and the Charitable Trust was established by a Director, an officer, or a substantial contributor to the nonprofit corporation, the Director, officer, or substantial contributor who established the Charitable Trust is prohibited from acting on matters concerning funds coming to nonprofit corporation from the Charitable Trust.

The Director who establishes a Charitable Trust for the benefit of the nonprofit corporation may not be counted when establishing a quorum to vote on matters relating to those funds. The Director is prohibited from voting on any matters relating to the funds received or anticipated to be received from the Charitable Trust, including voting on any disbursements or grants of the funds.

Any funds received from a Charitable Trust must be segregated into a separate account in the nonprofit corporation's books as provided in Section 9.07.

For all purposes concerning any funds received from a Charitable Trust described above, the term *substantial contributor* has the same meaning as provided in Internal Revenue Code Section 507(d)(2)(A).

### Section 9.03 Deposits

All nonprofit corporation funds will be deposited to the credit of the nonprofit corporation at those banks, trust companies or other depositories selected by the Board of Directors. But the Board of Directors may authorize any officer, employee or agent to select the banks, trust companies or other depositories into which the funds of the nonprofit corporation will be deposited.

### Section 9.04 Checks and Drafts

All checks, drafts and other orders for payments of money, notes, or other evidences of indebtedness by the nonprofit corporation must be signed by those officers, agents or employees selected by the Board of Directors, and in the manner determined by majority resolution of the Board of Directors.

### Section 9.05 Loans

The nonprofit corporation is prohibited from making any loans or borrowing any funds unless specifically authorized by a resolution of the Board of Directors. The authority granted by the Board of Directors may be general or confined to specific instances. The nonprofit corporation will not make any loans to its Directors or officers.

### Section 9.06 Investments

The nonprofit corporation's funds may be in invested in any investments selected by the Board of Directors or any investment manager appointed by the Board of Directors for that purpose. In making any investments, the Board of Directors or investment manager (as the case may be) should give due regard to balancing the need to preserve principal, to produce income and capital gains, and to achieve long-term growth of the nonprofit corporation's assets.

### Section 9.07 Separate Account

The nonprofit corporation must segregate any funds received from a Charitable Trust into a separate account in the nonprofit corporation's books. The nonprofit corporation shall administer the separate account in such a manner as to allow tracing of the funds into and out of that account. The separate account must be administered and distributed by a separate fund committee, and the Director, the officer, or the substantial contributor who established the Charitable Trust from which the nonprofit corporation received the funds may not possess any power over this account or this separate fund committee.

### Section 9.08 Expenses

The Board of Directors will pay all expenses of the nonprofit corporation including, but not limited to, custodian, investment management fees, legal fees, and accounting fees and charges first from income and then from the principal assets of the nonprofit corporation.

## Article Ten
## Miscellaneous Provisions

### Section 10.01 Fiscal Year

The fiscal year of the nonprofit corporation shall end on the last day of December.

### Section 10.02 Singular and Plural; Gender

Unless the context requires otherwise, words denoting the singular may be construed as plural and words of the plural may be construed as denoting the singular. Words of one gender may be construed as denoting another gender as is appropriate within the context. The word *or* when used in a list of more than two items may function as both a conjunction and a disjunction as the context requires or permits.

### Section 10.03 Headings of Articles, Sections, and Subsections

The headings of Articles, Sections, and Subsections used within these By-Laws are included solely for the reader's convenience and reference. They have no significance in the interpretation or construction of these By-Laws.

### Section 10.04 Notices

Unless otherwise stated, whenever these By-Laws call for notice, the notice must be in writing and must be personally delivered with proof of delivery, or mailed postage prepaid by certified mail, return receipt requested, to the last known address of the party requiring notice. Notice is effective on the date personally delivered or on the date of the return receipt. If a party giving notice does not receive the return receipt but has proof that he or she mailed the notice, notice is effective on the date it would normally have been received via certified mail. If notice is required to be given to a minor or incapacitated individual, notice must be given to the parent or legal representative of the minor or incapacitated individual.

### Section 10.05 Waiver of Notices

Whenever any notice is required to be given under federal law, state law, the Articles of Incorporation, or these By-Laws, a written waiver of the notice signed by the person or persons entitled to the notice before or after the time stated in the notice, will be treated as the equivalent to receipt of the required notice.

### Section 10.06 Reference to Laws

All general or specific references to the Internal Revenue Code are to the Internal Revenue Code of 1986 as now in force or later amended, or the corresponding provision of any future United States revenue law. Similarly, any general or specific references to the laws of the Commonwealth of Virginia are to the laws of the Commonwealth of Virginia as now in force or later amended.

## Article Eleven
## Amendments

The Board of Directors may amend, alter, or repeal the By-Laws or any specific provision of the By-Laws, and may from time to time make additional By-Laws.

## CERTIFICATE OF SECRETARY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby certify that the undersigned is the Secretary of Colby's Crew Rescue, a nonprofit corporation duly organized and existing under and by virtue of the laws of the Commonwealth of Virginia; that the above and foregoing By-Laws of said nonprofit corporation were duly and regularly adopted as such by the Board of Directors of said nonprofit corporation; and that the above and foregoing By-Laws are now in full force and effect.

DATED: 11-20-21

Olivia Fuller, Secretary