

## **INSTRUCTIONS FOR COMPLETING THE FRANCHISE TAX BOARD EXEMPTION APPLICATION (FTB 3500)**

Beginning on or after January 1, 2010 a new requirement was instituted by the Franchise Tax Board that requires an organization with gross receipts of \$25,000 or less to file the 199N California e-postcard. For California chapters of the Women of the Moose (WOTM) this new requirement began after the year that ended on April 30, 2010. We have three years to file this postcard before our tax exempt status within the state of California becomes at risk as it has for many chapters throughout the fraternity that have not filed an IRS 990N postcard.

Several chapters of the WOTM in California have already been assigned an entity ID which is a required number for the filing of the 199N California e-postcard. If your chapter already has an entity ID then follow the provided instructions for filing the 199N California e-postcard that can be found on the CNMA website at [ca-nvmoose.org](http://ca-nvmoose.org), select LCL net. A listing of all CA chapters with an entity ID can also be found there.

Those chapters that do not have an assigned entity ID will need to request one by completing the Franchise Tax Board (FTB) 3500 Exemption Application. This procedure has been developed to assist chapters in completing this application.

### **Side 1**

FEIN – enter your assigned Federal Employer Identification Number. This was assigned to your chapter by the Internal Revenue Service and can be found in both LCL net and QuickBooks.

Name of Organization as shown in the organization’s creating document – This is Women of the Moose followed by the name of your chapter, the word Chapter and then the number assigned by WOTM Headquarters. (i.e., Women of the Moose Anytown Chapter 9999)

Address (suite, room, or PMB no.) – This is the address of the chapter which can be a post office box.

City – this is the city of the address of the chapter.

State – this is CA for California.

ZIP code – this is the zip code assigned to the address of the chapter and should include all nine digits.

Phone Number – this is the phone number for your chapter. If your chapter does not have a phone number use the phone number of the Recorder.

**Representative Information** – this is where you must identify the individual who will be contacted regarding the exemption application.

Name of Representative – this should be the Recorder

Email address – this is the email address assigned by Moose International (i.e., [chapter9999@mooseunits.org](mailto:chapter9999@mooseunits.org)).

Address (suite, room, or PMB no.) – This is the address of the chapter which can be a post office box.

City – this is the city of the address of the chapter.

State – this is CA for California.

ZIP code – this is the zip code assigned to the address of the chapter and should include all nine digits.

Phone Number – this is the phone number for your chapter. If your chapter does not have a phone number use the phone number of the Recorder.

### **General Questions – Part 1**

Check the box Unincorporated Association

Enter the date that you are submitting the application, sign under the Signature of Officer or Representative and enter the title of Recorder. If there is no Recorder then have it completed by the Senior Regent.

A check for \$25 must accompany the application and forwarded to FRANCHISE TAX BOARD, PO BOX 942857, SACRAMENTO, CA 94257-4041.

### **Side 2**

#### **Part II Narrative of Activities**

1. Enter the letter b after R&TC Section 23701
2. Enter the date that your chapter was instituted
3. Check the box No, leave the remaining items blank
4. Enter 0430 which is the last day of our fraternal unit year
5. Enter the statement: Bring women together in a closer fraternal relationship to assist in charitable activities of the Moose Fraternity, with special attention to Mooseheart and Moosehaven. Emulate and advance the virtues of Faith, Hope and Charity and to carry Mooseheart standards into our home and communities through community service. Promote the aims and purposes of the Loyal Order of Moose.
6. Check the box Yes, enter the date that the chapter was instituted

### **Side 3**

#### **Part II Narrative of Activities (continued)**

Type the following in the box under 7(c) inserting your chapter name, address, or lodge name address where the sample is indicated and include those charities that are applicable to your chapter:

1. Fund raising 50% - (a) Fund raising events for Mooseheart, Moosehaven, and community service organizations such as American Cancer Society, Arthritis Foundation, local sports groups, food share, etc. These fund raising activities include dinners, bake sales, dances, event nights, etc. This allows us to raise the funds necessary to donate to charitable organizations such as Moose Charities, American Cancer Society, Arthritis Foundation, etc. (b) Fund raising began

and has continued since we were instituted in (insert your year of institution). (c) Coworkers of *Anytown Women of the Moose* conduct these fund raising events at the *Anytown Moose Lodge, 1111 S Main St, Anytown, CA 93000*.

2. Meetings for the purposes of the fraternal order (50%) – Meetings are held twice per month at the *Anytown Moose Lodge*. Board meetings are held once per month at the *Anytown Moose Lodge*. Additional meetings are called for the purposes of organizing particular fund raising events. (a) These meetings are conducted in accordance with the general laws of the Women of the Moose using established meeting procedures and agendas. This allows the organization to have structure and carry out its objectives. (b) These meetings began and have continued since we were instituted in (insert your year of institution). (c) The meetings are held at the *Anytown Moose Lodge at 1111 S Main St, Anytown, CA 93000*. The meetings are conducted by the elected officers of the chapter.

#### **Side 4**

##### **Financial Data**

Receipts should be entered in their appropriate categories based on data retrieved from the chapter's QuickBooks database. A profit and loss statement will provide the required data. The current year (estimate) plus three preceding years must be included with the form. The Total column must then be calculated and populated based on the amounts entered.

Expenses should be entered in their appropriate categories based on data retrieved from the chapter's QuickBooks database. A profit and loss statement will provide the required data. The current year (estimate) plus three preceding years must be included with the form. The Total column must then be calculated and populated based on the amounts entered.

Excess of Receipts over Expenses – These figures must be calculated based on what is entered under Receipt and Expenses for each year.

#### **Side 5**

##### **Part III Continued**

Create a Balance Sheet for most recent ending fraternal unit year using the QuickBooks database. Enter the appropriate figures in the appropriate boxes based on the created balance sheet.

19. Check the box No

##### **Part IV Compensation of Officers, Directors and Trustees**

If the Recorder is not paid compensation then enter "NONE". If the Recorder receives compensation then enter the name, title and mailing address of the Recorder and enter the amount of compensation paid or expected to be paid.

#### **Side 6**

##### **Part IV Compensation of Officers, Directors and Trustees (continued)**

1. Check the box No
2. Check the box No
3. Check the box No

#### **Side 7**

##### **Part V History**

1. Check the None box
2. Check Yes, select the Granted, IRC Section 501(c) and enter 8 after 501(c), enter the Date: as 04-11-2008. You will be submitting a letter from Moose International along with the application that provides the requested federal exemption determination letter.
3. Check the No box
4. Check the Yes box

**Part VI Specific Activities**

1. Check the Yes box, check Mail Solicitations, Personal solicitations, Other and enter the following in the Describe each fundraising program. box: Fund raising events are restricted to the Moose home at *1111 S Main St, Anytown, CA 93000* in accordance with the general laws of the Women of the Moose. We only solicit from the membership of the Women of the Moose or Loyal Order of Moose. Sometimes we issue mailings to our members soliciting donations for fund raising projects.

**Side 8**

**Part VI Specific Activities (continued)**

2. Check the No box
3. Check the No box
4. Check the No box
5. Check the No box
6. Check the No box
7. Check the No box

**Side 9**

**Specific Section Questions**

**Section A – leave blank**

**Section B**

1. Check the No box
2. Check the Yes box
3. Check the Yes box
4. Check the No box
- 4b. Check the Yes box
5. Enter the following: The fraternal order has a benefits brochure that includes discounts on services such as internet service, prescription drugs, hotel/motel stays, car rentals, moving company services, etc.

THE REMAINING PORTION OF THE FORM IS INTENTIONALLY LEFT BLANK AS IT DOES NOT APPLY TO THE WOMEN OF THE MOOSE – DO NOT COMPLETE ANY OTHER PORTION OF THE FORM

Print the form and sign and date it. Write the check for \$25 to submit with the completed form. Don't forget to include the IRS letter provided as supporting documentation for Part V History item 2.

Send to FRANCHISE TAX BOARD, PO BOX 942857, SACRAMENTO, CA 94257-4041

The Family Fraternity  
**MOOSE**

**JOSEPH R. MECH, CPA**  
TREASURER  
OFFICE: (630) 859-2000 EXT. 6495  
FAX: (630) 859-6623  
EMAIL: JMECH@MOOSEINTL.ORG

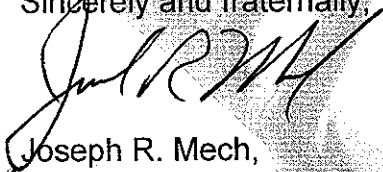
*Loyal Order of Moose  
Women of the Moose  
Moose Legion*

As per your recent request, I am enclosing a copy of our group exemption letter received from the Internal Revenue Service in 1940 and followed up by letter dated 1971.

This exemption still stands but please note that Section 101(3) was changed by the Internal Revenue Service in 1954 to 501 (c) (8).

Additionally, the Internal Revenue Service has included Moose International, Inc. (f/k/a Supreme Lodge of the World, Loyal Order of Moose) in its Publication 78, revised January 1986 (and thereafter), which contains a list of Organizations described in Section 170 (c) of the 1954 Code, as a Fraternal Organization.

Sincerely and fraternally,



Joseph R. Mech,  
Treasurer

JRM/ms  
Attachments

**MOOSE INTERNATIONAL, INC.**

155 S. INTERNATIONAL DR. — MOOSEHEART, IL 60539-1173 — WWW.MOOSEINTL.ORG

Internal Revenue Service  
Washington, DC 20224

Date:

In reply refer to:  
Form M-3442  
T:MS:EO:R

MAY 1 1941

- Supreme Lodge of the World, Loyal  
Order of Moose  
c/o George A. Pelton, Comptroller  
Mooseheart, Illinois 60539

Gentlemen:

Date of original group exemption letter: May 29, 1940

Based on the information supplied, we rule that the new subordinates you recently submitted for addition to your group exemption roster are exempt from Federal income tax under section 501(c)(8) of the Internal Revenue Code. This ruling supplements your original group exemption letter.

Each subordinate is required to file Form 990, Return of Organization Exempt From Income Tax, if its annual gross receipts are normally more than \$5,000. If filing is required, and if you do not include the subordinates in a group return, each must file the Form 990 by the 15th day of the fifth month after the end of its annual accounting period.

The new subordinates are not required to file a Form 1120 income tax return. However, if they are subject to tax on unrelated business income under section 511 of the Code, they must file Form 990-T.

The new subordinates are liable for social security taxes under the Federal Insurance Contributions Act and, if they employ four or more individuals, for the tax under the Federal Unemployment Tax Act.

Individuals may deduct contributions to your new subordinates, as provided in section 170 of the Code, if the contributions are for the charitable purposes specified in section 170(c)(4) of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of the new subordinates are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code if they are for the charitable purposes specified in sections 2055(a)(3), 2106(a)(2)(A)(iii), and 2522(a)(3) of the Code.

Supreme Lodge of the World, Loyal Order of Moose

Next year, within 45 days after your annual accounting period closes, please send us two copies of the following information about your subordinates:

1. A statement describing all changes during the year in the purposes, character, or method of operation of your subordinates.
2. A list showing the name, employer identification number (if the subordinate is required to file Form 990), and mailing address, including ZIP Code, of each subordinate on your group exemption roster that during the year:
  - a. changed its name or address;
  - b. was deleted from the roster; or
  - c. was added to the roster.

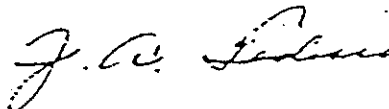
A directory of subordinates may be substituted for this list if it includes the required information and identifies the affected subordinates according to the three categories above.

3. For subordinates added to the roster, a letter signed by one of your principal officers containing or attaching:
  - a. a statement that the information upon which your present group exemption letter is based applies to the new subordinates;
  - b. a statement that each has given you written authorization to add its name to the roster; and
  - c. a list of those to which the Service previously issued separate rulings or determination letters relating to exemption.
4. If applicable, a statement that your group exemption roster did not change during the year.

Please be sure to enter your employer identification number on all your tax returns and in your correspondence with the Internal Revenue Service.

Thank you for your cooperation.

Sincerely yours,



Chief, Rulings Section  
Exempt Organizations Branch



TREASURY DEPARTMENT

WASHINGTON

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

IT:P:T:1

RFW

GEN: 0002

MAY 31 1940

MAY 29 1940

Supreme Lodge of the World, Loyal Order of Moose,

Mooseheart, Illinois.

Sirs:

Reference is made to the evidence submitted by you in order that the status of the various individual units of your organization which are known as Lodges, Legions and Chapters, may be determined for Federal income tax purposes prior to a determination of their status for employment tax purposes.

The records of this office disclose that under date of August 15, 1935, the Bureau held your organization to be entitled to exemption under the provisions of section 101(3) of the Revenue Act of 1934 and prior revenue acts, as a fraternal beneficiary society, operating under the lodge system, and providing for the payment of benefits to your members, or their dependents.

It appears that the activities of your organization are conducted through individual units which are known as Lodges, Legions and Chapters. Each of the local units are autonomous units operating under identical charters granted each unit by your corporation, which is the national headquarters of the fraternal system known in the aggregate as the Local Order of Moose. The individual units in active operation as of March 31, 1940, numbered 150 Legions, 810 Chapters and 1,335 Lodges.

In view of the foregoing, it is held that the Legions, Chapters and Lodges chartered by your organization are such organizations as come within the provisions of section 101(3) of the Internal Revenue Code (53 Stat., Part 1) and section 101(3) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts. Income tax returns will not, therefore, be required to be filed for 1939 and prior years and returns will not be required for subsequent years so long as there is no change in their organization, their purposes or their method of operation which would affect their exemption from income tax.



Supreme Lodge of the World, Loyal Order of Moose.

Any changes in the form of organization or method of operation of any one of the Legions, Chapters or Lodges chartered by your corporation must be immediately reported to the collector of internal revenue for its district in order that the effect of such changes upon its present exempt status may be determined.

The exemption referred to in this letter does not apply to taxes levied under other titles or provisions of the Code, or of the respective revenue acts, except insofar as exemption is granted expressly under those provisions to organizations enumerated in section 101 of the Code, or section 101 of the Revenue Act of 1938 and the corresponding sections of prior revenue acts.

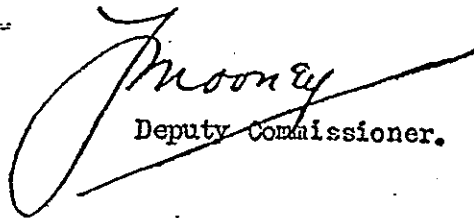
This Bureau should be advised immediately of any additional Legions, Chapters, or Lodges, chartered by your organization, as well as the cancellation of any charter issued by your organization on or after the date of this letter.

The question of the status of the respective Legions, Chapters, and Lodges chartered by your organization for employment tax purposes will be made the subject of a separate communication.

A copy of this letter is being transmitted to the collector of internal revenue for your district.

By direction of the Commissioner.

Respectfully,

  
Deputy Commissioner.

# Exemption Application

# 3500

## Organization Information

California Secretary of State corporation or file number		FEIN	
Name of Organization as shown in the organization's creating document		Web Address	
Address (suite, room, or PMB no.)			
City		State	ZIP code
Phone number ( )	Second phone number ( )	Fax ( )	

## Representative Information

Name of Representative		Email address	
Address (suite, room, or PMB no.)			
City		State	ZIP code
Phone number ( )	Second phone number ( )	Fax ( )	

**Failure to provide requested information or documents may delay the determination as to whether the organization qualifies for exemption or result in a denial of the application.**

## General Questions

### Part I Organizational Structure

Check the box for the type of organization and provide the listed documents. Copies are acceptable.

- California Corporation** – incorporated through the California Secretary of State (SOS). Refer to General Information E, Incorporated Organizations.  
Articles of incorporation, including any amendments stamped by the SOS, and the corporation's bylaws or other code of regulations.

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- Foreign Corporation** – Refer to General Information F, Foreign Corporations.  
If the corporation **qualified** through the SOS: Statement and Designation by Foreign Corporation, stamped articles of incorporation including all amendments from the state of incorporation, the corporation's bylaws or other code of regulations, the federal exemption determination letter, and the last three years of federal information returns (990 series).  
If the organization is **not qualified** through the SOS: Letter of good standing from the state of incorporation, the endorsed articles of incorporation and all amendments from the state of incorporation, the corporation's bylaws or other code of regulations, the federal exemption determination letter, and the last three years of federal information returns (990 series).

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- Unincorporated Association** – not incorporated through the SOS. Refer to General Information G, Unincorporated Associations.  
Constitution, articles of association, bylaws or other code of regulations with specific language, signed by the board of directors or other governing body.

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- Trust** – Refer to General Information H, Trusts.  
Trust instrument, any amendments and the trust's federal exemption determination letter.

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- Limited Liability Company** – Refer to General Information I, Limited Liability Companies.  
If the LLC is registered in California: Articles of organization (LLC-1), and any amendments stamped by the SOS, and the operating agreement.  
If the LLC is a foreign LLC registered in California: Application to Register a Foreign Limited Liability Company (Form LLC-5), letter of good standing from the state of incorporation, articles of organization from the state of incorporation including any amendments, and the operating agreement.

**Be sure to include the \$25 application fee.** Using black or blue ink, make a check or money order payable to the "Franchise Tax Board." Do not send cash. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. Mail form FTB 3500 to: FRANCHISE TAX BOARD, PO BOX 942857, SACRAMENTO CA 94257-4041.

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.		
DATE	SIGNATURE OF OFFICER OR REPRESENTATIVE	TITLE

Organization Name: \_\_\_\_\_

Corp Number/SOS file number: \_\_\_\_\_

**Part II Narrative of Activities**

**1** Enter the California Revenue and Taxation Code (R&TC) section that best fits the organization's purpose/activity. See the Exemption Classification Table on page 5. . . . . **1** **R&TC Section 23701**\_\_\_\_\_

**2** Enter the date the organization formed . . . . . **2**  M M / D D / Y Y Y Y

**3** Was the organization formed in another state? . . . . . **3**  **Yes**  **No**

If "Yes," answer question 3a and question 3b.

**a** List the state where the organization was formed . . . . . **3a** \_\_\_\_\_

**b** Is the organization qualified through the California SOS? . . . . . **3b**  **Yes**  **No**

If "Yes," enter the date qualified . . . . .  M M / D D / Y Y Y Y

**4** What is the organization's annual accounting period ending (APE)? (must end on the last day of the calendar or fiscal year). . . . . **4**  M M / D D

**5** Why was the organization formed?

**6** Is the organization currently conducting, or plan to conduct activities? . . . . . **6**  **Yes**  **No**

If "Yes," enter the date the activities began, or will begin . . . . .  M M / D D / Y Y Y Y

If "No," explain why the organization is not planning any activities.

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**Part II Narrative of Activities (continued)**

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**7** Describe the organization's past, present, and planned activities below. Do not merely refer to or repeat the language in the organizational document. List each activity separately, in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include:

- (a)** a detailed description of the activity, including its purpose and how each activity furthers the organization's exempt purpose.
- (b)** when the activity was or will be initiated.
- (c)** where and by whom the activity will be conducted.

Organization Name: \_\_\_\_\_

Corp Number/SOS file number: \_\_\_\_\_

**Part III Financial Data**

Provide the financial information requested in the statement below. The organization may use its own gross receipts and expenses statement(s), but the details must be completed as indicated below.

- If the organization has had financial activities for less than one year, provide a financial statement for the period of activities, and a projected budget for the entire first year.
- If the organization has no gross receipts and expenses to report for any operational or projected year, attach a detailed statement explaining any operations and why no money has been received for each year.

**Foreign Corporations:** In lieu of completing Part III, attach the last three years of federal information returns (990 series).

**Federal 990N e-Postcard filers:** Complete Part III, or attach a detailed statement.

	Current Tax Year/Proposed Budget				Total
	Three preceding years for each year in existence				
	From To	From To	From To	From To	
<b>RECEIPTS</b>					
Gifts, grants, and contributions received					
Fundraising					
Membership income					
Membership dues and assessments (R&TC Section 23701t)					
Nonmembership income					
Nonmembership income (R&TC Section 23701g or R&TC 23701t)					
Gross amounts derived from activities not related to exempt purposes					
Gross receipts from admissions					
Gross receipts from commissions					
Gross receipts from advertising					
Gross receipts from sale of merchandise					
Gross receipts from services provided					
Gross investment income					
Gross receipts from furnishing of facilities					
Gross royalty income					
Gross rental income					
Gain or loss from sale of capital assets					
Other income (attach sheet itemizing each type)					
<b>TOTAL RECEIPTS</b> .....					

**EXPENSES**

Expenses directly related to the organization's exempt purposes					
Expenses not related to the organization's exempt purposes activities					
Contributions, gifts, grants, and similar amounts paid (attach schedule)					
Disbursements to or for member benefit (attach schedule)					
Compensation of officers					
Compensation of directors					
Compensation of trustees					
Professional fees/private contractors					
Other salaries and wages					
Rental expenses (occupancy)					
Fundraising expenses					
Advertising expenses					
Other (including all operational and administrative expenses – attach sheet)					
<b>TOTAL EXPENSES</b> .....					

<b>EXCESS OF RECEIPTS OVER EXPENSES</b> .....					
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Organization Name: \_\_\_\_\_

Corp Number/SOS file number: \_\_\_\_\_

**Part III Continued**

**Balance Sheet (for the organization's most recently completed tax year)**

		Year End:
<b>Assets</b>		
<b>1</b> Cash	.....	<b>1</b>
<b>2</b> Accounts receivable, net	.....	<b>2</b>
<b>3</b> Inventories	.....	<b>3</b>
<b>4</b> Bonds and notes receivable	.....	<b>4</b>
<b>5</b> Corporate stocks	.....	<b>5</b>
<b>6</b> Loans receivable	.....	<b>6</b>
<b>7</b> Other investments	.....	<b>7</b>
<b>8</b> Depreciable and depletable assets	.....	<b>8</b>
<b>9</b> Land	.....	<b>9</b>
<b>10</b> Other assets (attach an itemized list)	.....	<b>10</b>
<b>11</b> Total assets (add line 1 through line 10)	.....	<b>11</b>
<b>Liabilities</b>		
<b>12</b> Accounts payable	.....	<b>12</b>
<b>13</b> Contributions, gifts, grants, etc., payable	.....	<b>13</b>
<b>14</b> Mortgages and notes payable	.....	<b>14</b>
<b>15</b> Other liabilities	.....	<b>15</b>
<b>16</b> Total liabilities (add line 12 through line 15)	.....	<b>16</b>
<b>Fund Balances or Net Assets</b>		
<b>17</b> Total fund balances or net assets	.....	<b>17</b>
<b>18</b> Total liabilities and fund balances or net assets (add line 16 and line 17)	.....	<b>18</b>

**19** Has there been any substantial change in the organization's assets or liabilities since the end of the period shown above? If "Yes," explain . . . . . **19**  Yes  No

**Part IV Compensation of Officers, Directors and Trustees**

List names, titles, and mailing addresses of all 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.

Name	Title	Mailing Address	Compensation Amount (annual actual or estimated)

Organization Name: \_\_\_\_\_

Corp Number/SOS file number: \_\_\_\_\_

**Part IV Compensation of Officers, Directors and Trustees (continued)**

**Will any incorporator, founder, board member or other person(s) or entity:**

**1** Share any facilities with the organization? ..... **1**  Yes  No

If "Yes," describe the facility and state any rents charged.

Name	Title	Facility Description	Address	Rent charged
			-----	
			-----	
			-----	
			-----	

**2** Rent, sell, or transfer property to this organization? ..... **2**  Yes  No

If "Yes," explain the parties involved and each transaction in detail.

Name	Title	Property Description	Value of Property	Type of Transaction

**3** Be compensated for services other than performing as a board member or employee? ..... **3**  Yes  No

If "Yes," explain services performed and monies received. Also list the name of other directors, indicating their blood or marriage/RDP relationship, if any, to the compensated directors.

Name	Title	Services Performed	Compensation	Relationship

**Part V History**

**1** List any previous California entity ID numbers assigned to the organization. . . . . **1**  None

**2** Was this organization previously granted, denied, or revoked exemption by the Internal Revenue Service? . . . . **2**  Yes  No

If "Yes," complete the information below and provide a copy of any federal exemption determination letters received.

<input type="checkbox"/> Granted, IRC Section 501(c)_____	<input type="checkbox"/> Denied	<input type="checkbox"/> Revoked
Date: _____	Date: _____	Date: _____

**3** Was this organization previously granted, denied, or revoked exemption by California? . . . . . **3**  Yes  No

If "Yes," complete the information below and provide a copy of any state determination letters received.

<input type="checkbox"/> Granted, R&TC Section 23701_____	<input type="checkbox"/> Denied	<input type="checkbox"/> Revoked
Date: _____	Date: _____	Date: _____

**4** Has the organization filed any federal returns? . . . . . **4**  Yes  No

If "Yes," state the type of return (990 or 1120 series) and years filed.

**Part VI Specific Activities**

**1** Does, or will the organization fundraise? . . . . . **1**  Yes  No

If "Yes," check all the fundraising programs the organization conducts, or will conduct.

- |   |  |
|---|--|
| <input type="checkbox"/> Mail solicitations                         | <input type="checkbox"/> Phone solicitations                                   |
| <input type="checkbox"/> Email solicitations                        | <input type="checkbox"/> Accept donations on the organization's website        |
| <input type="checkbox"/> Personal solicitations                     | <input type="checkbox"/> Receive donations from another organization's website |
| <input type="checkbox"/> Vehicle, boat, plane, or similar donations | <input type="checkbox"/> Government grant solicitations                        |
| <input type="checkbox"/> Foundation grant solicitations             | <input type="checkbox"/> Other   |

Describe each fundraising program.



**Part VI Specific Activities (continued)**

**2 a** Does the organization conduct any gaming activities (bingo, raffles, etc)? ..... **2a**  Yes  No

If "Yes," describe the gaming activities.

**b** Is gaming the organization's only activity? ..... **2b**  Yes  No

**3** Does the organization now lease or does it plan to lease any property? ..... **3**  Yes  No

If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement.

**4** Does, or will the organization publish, sell, or distribute any literature? ..... **4**  Yes  No

If "Yes," describe the literature or attach samples. Include any internet sites.

**5** Does, or will the organization publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? ..... **5**  Yes  No

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.

**6** Does, or will the organization 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? ..... **6**  Yes  No

If "Yes," describe each type of contribution, any conditions imposed by the donor in the contribution, and any agreements with the donor regarding the contribution.

**7** Does, or will the organization operate outside of the United States? ..... **7**  Yes  No

If "Yes," **(a)** name the countries and regions within the countries in which the organization operates, **(b)** describe the operations in each country and region in which the organization operates, **(c)** describe how the operations in each country and region further the organization's exempt purpose.

# Specific Section Questions

The following are questions for the specific type of exemption requested. Complete only the specific section that the organization requests tax-exempt status under. Refer to the Exempt Classification Chart on page 5 for a list of the various exemptions and comparable federal codes.

**Additional Questions:** Churches, credit counseling organizations, and hospitals applying for tax-exempt status under R&TC Section 23701d or Section 23701f must also complete an additional schedule. See Section D, Religious, charitable, scientific, literary, or educational organization, or Section F, Civic league, social welfare organization, and local association of employees for more information.

## Section A R&TC Section 23701a – Labor, agricultural, or horticultural organization

**1** Are any services to be performed for members? ..... **1**  Yes  No

If "Yes," explain.

**2** Cooperative Organizations:

Provide a copy of the federal exemption letter showing exemption under IRC Section 501(c)(5).

## Section B R&TC Section 23701b – Fraternal societies, orders, or associations, etc. (Lodge system with benefits)

Operating under the lodge system means carrying on activities under a form of organization that comprises local branches called lodges, chapters, or the like, that are largely self-governing and chartered by a parent organization.

**1** Is the organization a college fraternity or sorority or a chapter of a college fraternity or sorority? ..... **1**  Yes  No

If "Yes," college fraternities and sororities generally qualify as organizations described in R&TC Section 23701g.

For more information, get FTB Pub 1077, Guidelines for Social and Recreational Organizations. If R&TC Section 23701g appears to apply, **do not** complete Section B. Go to Section G, Social and recreational organization.

**2** Does the organization operate, or plan to operate under the lodge system or for the exclusive benefit of the members of the lodge system? ..... **2**  Yes  No

If "No," explain.

**3** Is the organization a subordinate or local lodge, etc? ..... **3**  Yes  No

If "Yes," attach a certificate signed by the secretary of the parent organization certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.

**4** Is the organization a parent or grand lodge? ..... **4**  Yes  No

If "Yes," answer question 4a and question 4b.

**a** What is the number of subordinate lodges in active operation? ..... **4a** \_\_\_\_\_

**b** Are periodic meetings held? ..... **4b**  Yes  No

If periodic meetings are not held, explain.

**5** Describe the types of benefits (life, sick, accident, or other benefits) paid, or to be paid, to members.

**Section C R&TC Section 23701c Cemeteries, crematoria, and like corporations**

**1** Does the organization currently own or plan to purchase cemetery property? ..... **1**  Yes  No

If "Yes," explain.

**2** What is the location of property?

**3** Who owns title to the property?

Name	ITIN/FEIN	Address

**4** Cost or estimated current value of property owned. .... **4** \$ \_\_\_\_\_

**5** Does the organization have a perpetual care fund? ..... **5**  Yes  No

If "Yes," provide a copy of the federal exemption letter and a copy of the fund agreement and answer question 5a through question 5d.

**a** What are the contents of the fund (cash, securities, unsold land, etc.)?

**b** How is, or will, the fund be administered?

**c** Explain the specific purposes of the fund.

**d** What are the names of the persons administering the fund?

**6** If the organization is claiming exemption as a perpetual care fund for an organization described in IRC Section 501(c)(13), has the cemetery organization, for which funds are held, established exemption under that section? ..... **6**  Yes  No

If "No," explain.

**Section D R&TC Section 23701d – Religious, charitable, scientific, literary, or educational organization**

**1** Check the box(es) below that best describe the organization.

- Charitable
- Educational
- Prevent cruelty to children or animals
- Religious
- Church\*
- School
- Hospital, Medical Center
- Scientific
- Credit Counseling
- Other type of organization \_\_\_\_\_

\*A church is subject to California franchise or income tax until the organization applies for and receives California tax-exempt status.

Describe how the organization qualifies for tax-exempt status as the type of organization checked above.

**2** Has the organization received or does it expect to receive 10% or more of its assets from any organization or group of affiliated organizations (affiliated through stockholding, common ownership, or otherwise), any individuals, or members of a family group (brother or sister whether whole or half blood, spouse/RDP, ancestor or lineal descendant)? ..... **2**  Yes  No

If "Yes," explain.

**3** Does the organization attempt to influence legislation? ..... **3**  Yes  No

If "Yes," explain how the organization attempts to influence legislation.

**4** Does the organization support or oppose candidates in political campaigns in any way? ..... **4**  Yes  No

If "Yes," explain.

**5** Does the organization hold, or plan to hold, 10% or more of any class of stock or 10% or more of the total combined voting power of stock in any corporation? ..... **5**  Yes  No

If "Yes," explain.

**6 a** Does the organization operate as a church? ..... **6a**  Yes  No  
If "Yes," complete Schedule A, Churches, on side 21.

**b** Is the organization's main function to provide hospital or medical care? ..... **6b**  Yes  No  
If "Yes," complete Schedule B, Hospitals, on side 23.

**c** Is the organization a credit counseling organization? ..... **6c**  Yes  No  
If "Yes," complete Schedule C, Credit Counseling Organizations, on side 25.

**Section E R&TC Section 23701e – Business league, chamber of commerce, professional association, or society.**

- 1 Has the organization performed, or does it plan to perform, particular services for members, shareholders, or others such as furnishing credit reports or collection accounts, inspecting products, conducting advertising, purchasing merchandise, or other similar undertakings? . . . . . 1  Yes  No

If "Yes," describe the types of services provided including income realized and expenses incurred in such activities.  
If engaged in advertising attach samples of materials.

**Section F R&TC Section 23701f – Civic league, social welfare organization, or local association of employees**

- 1 How will the organization promote the common good or welfare of an entire community?

- 2 Is the organization a credit counseling organization? . . . . . 2  Yes  No

If "Yes," complete Schedule C, Credit Counseling Organization, on side 25.

**Section G R&TC Section 23701g – Social and recreational organization**

To be exempt under R&TC Section 23701g, income from a combination of investment income and receipts from the general public should not exceed 35% of gross receipts. However, general public income is not to represent more than 15% of total receipts (Public Law 94-568). For more information, get FTB Pub 1077, Guidelines for Social and Recreational Organizations, at [ftb.ca.gov](http://ftb.ca.gov).

- 1 What is the focus of the organization's activities? (cars, golf, quilts, etc). How many members? Explain.

- 2 Does a percentage of this organization's income come from the general public's use of club facilities or in participation in club activities? . . . . . 2  Yes  No

If "Yes," explain and list the percentage.

- 3 Has the organization rented, leased, or sold, or does it plan to rent, lease, or sell any part of the club's property to others? . . . . . 3  Yes  No

If "Yes," explain.

- 4 Has the organization derived, or will it derive, any income from nonmembers not explained above? . . . . . 4  Yes  No

If "Yes," provide a schedule showing member and nonmember income for the past three years and a proposed budget separating member and nonmember income for the next period of operation.

*Section G continued*

**Section G R&TC Section 23701g – Social and recreational organization (continued)**

**5** Does the organization have different classes of membership? . . . . . **5**  Yes  No

If "Yes," describe the dues and privileges of each class.

**6** Is the organization's income from investments and gross receipts from the general public 35% or more? . . . . . **6**  Yes  No

**7** Is the income from the general public greater than 15% of total receipts? . . . . . **7**  Yes  No

**Section H R&TC Section 23701h – Title holding organization**

R&TC Section 23701h requires turning over net income to a parent organization periodically. Organizations with members, incorporating as a nonprofit corporation under the California Corporations Code, are precluded from exempt status under R&TC Section 23701h. California Corporations Code Sections 5410 and 7411 prohibit any distribution to members of nonprofit public benefit corporations or nonprofit mutual benefit corporations unless the organization dissolves.

Incorporated organizations seeking exemption under R&TC 23701h that have members must incorporate under the for-profit provisions of the California Corporations Code.

**1** Is the organization currently holding title to property or does the organization plan to hold title to property? . . . **1**  Yes  No

If "No," explain. If "Yes," answer question 1a and question 1b.

**a** List the name, FEIN, address, and number of shares held by each shareholder or parent organization.  
Attach another sheet if necessary.

Name	FEIN	Address	Number of Shares
		-----	
		-----	
		-----	
		-----	

**b** Describe the property being held, including cost or approximate value, and address.

**2** Attach a copy of the exemption letter (federal or California) for each organization for which property will be held. If property will be held for organizations located in California, the organization must furnish a California exempt determination or acknowledgement letter.

**3** Does the organization turn over net income to a parent organization? . . . . . **3**  Yes  No

If "Yes," what is the amount? If "No," explain.

**Section I R&TC Section 23701i – Voluntary employees’ beneficiary organization**

1 Describe the voluntary employees’ beneficiary organization.

2 Furnish a copy of the federal exemption determination letter under IRC Section 501(c)(9).

**Section L R&TC Section 23701l - Fraternal beneficiary societies, orders, or associations, etc. (Lodge system with no benefits)**

Operating under the lodge system means carrying on activities under a form of organization that comprises local branches (called lodges, chapters, or the like) that are largely self-governing and chartered by a parent organization.

1 Is the organization a college fraternity or sorority, or a chapter of a college fraternity or sorority? . . . . . 1  Yes  No

If “Yes,” college fraternities and sororities generally qualify as organizations described in R&TC Section 23701g.  
For more information, get FTB Pub 1077, Guidelines for Social and Recreational Organizations.  
If R&TC Section 23701g appears to apply, do **not** complete Section L. Go to Section G, Social and recreational organization.

2 Does the organization operate or plan to operate under the lodge system or for the exclusive benefit of the members of a lodge system? . . . . . 2  Yes  No

If “No,” explain.

3 Is the organization a subordinate, chapter or local lodge, etc? . . . . . 3  Yes  No

If “Yes,” attach a certificate signed by the secretary of the parent organization certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.

4 Is the organization a parent or grand lodge? . . . . . 4  Yes  No

If “Yes,” answer question 4a and question 4b.

a What is the number of subordinate lodges in active operation? . . . . . 4a \_\_\_\_\_

b Are periodic meetings held? . . . . . 4b  Yes  No

If periodic meetings are not held, explain.

**Section N R&TC Section 23701n – Supplemental unemployment compensation trust**

Attach a copy of the supplemental unemployment benefit plan. Include any pertinent agreements. Also, attach a copy of the federal exemption determination letter.

**Section T R&TC Section 23701t – Homeowners’ association**

**1** Furnish a copy of the recorded Declaration of Covenants, Conditions, and Restrictions.

**2** Is the purpose of this organization to manage and maintain residential association property of members? . . . . **2**  **Yes**  **No**

If “No,” explain.

**3** Describe the types of units/lots in the association (single dwelling, condominium, condominium conversion, live/work, timeshare, or other.)

**4** Have any units/lots been sold? . . . . . **4**  **Yes**  **No**

If “No,” when will the first unit be available for sale? . . . . .  M M / D D / Y Y Y Y

If “Yes,” when was the first unit sold? . . . . .  M M / D D / Y Y Y Y

**5** When were, or will dues first be collected? . . . . . **5**  M M / D D / Y Y Y Y

**6** Will any of the units be rented by a person or series of persons, for periods of less than 30 days that, when added together, equal more than half of the association’s taxable year? . . . . . **6**  **Yes**  **No**

**7 a** Will any of the individual units/lots owned by the organization or its members be used for nonresidential purposes? . . . . . **7a**  **Yes**  **No**

**b** What is the percentage of the units/lots that will be used for nonresidential purposes? . . . . . **7b** \_\_\_\_\_ %

**8** Condominium management associations only:

**a** What is the square footage of residential units? . . . . . **8a** \_\_\_\_\_

**b** What is the square footage of all units? . . . . . **8b** \_\_\_\_\_

**9** Residential real estate management associations only:

**a** What is the total number of lots? . . . . . **9a** \_\_\_\_\_

**b** What is the number of lots zoned residential? . . . . . **9b** \_\_\_\_\_

**10 a** What is the association’s total gross income? . . . . . **10a** \$ \_\_\_\_\_

**b** What is the total gross income from nonresidential sources? . . . . . **10b** \$ \_\_\_\_\_

**11 a** What are the association’s total expenditures? . . . . . **11a** \$ \_\_\_\_\_

**b** What are the total expenditures for nonresidential purposes? . . . . . **11b** \$ \_\_\_\_\_

**12** Will this organization own, maintain, or operate a mutual water company, well, electrical generating facility, or other utility? . . . . . **12**  **Yes**  **No**

If “Yes,” describe in detail and answer question 13 through question 16.

*Section T continued*



Organization Name: \_\_\_\_\_

Corp Number/SOS file number: \_\_\_\_\_

**Section T R&TC Section 23701t – Homeowners’ association (continued)**

**13** Are the members/shareholders the actual users of the utility or simply investors? ..... **13**  **Actual Users**  
 **Investors**

**14** Is this organization furnishing utilities to (check applicable boxes)? ..... **14**  **Residential homes**  
 **Commercial businesses (including agricultural enterprises)**

If both, what percent of this organization’s total income will be derived from the sale of utilities for nonresidential usage? ..... \_\_\_\_\_%

**15** Are the members/shareholders assessed equally on the basis of square footage/acreage? ..... **15**  **Yes**  **No**

If “No,” explain how members are assessed.

**16** Are meters utilized to determine charges to members/stockholders? ..... **16**  **Yes**  **No**

If “Yes,” provide a detailed breakdown on how rates are determined and the amount of revenue received.

**Section U R&TC Section 23701u – Public facility financial corporation**

1 Attach samples of all certificates of participation or other securities to be issued.

2 Describe all leases, contracts, trust agreements, or other agreements that have been, or will be, entered into by this corporation.

**Section V R&TC Section 23701v – Mobile home park acquisition organization**

1 Are all members of the organization owners of manufactured homes, mobile homes, or mobile home tenants of the mobile home park? ..... 1  Yes  No

If "No," explain the circumstances under which other individuals can become members of the organization.

2 Describe the mobile home park in which owner/tenant members reside.

3 Will the organization carry on activities other than purchasing or preparing to purchase the mobile home park in which members reside? ..... 3  Yes  No

If "Yes," describe in detail the other activities.

4 Are all the lots within the park rented or leased to mobile home or manufactured home owners? ..... 4  Yes  No

If "No," explain.

5 Does the rent paid by each owner include rental for the lot occupied by the mobile home or manufactured home? ..... 5  Yes  No

If "No," explain.

**Section W R&TC Section 23701w – War veterans organization**

**Complete if a post or organization of past or present members of the Armed Forces of the United States.**

- 1** What is the total membership of the post or organization? . . . . . **1** \_\_\_\_\_

---

- 2 a** How many members are present or former members of the Armed Forces of the United States? . . . . . **2a** \_\_\_\_\_
- b** How many members are cadets (include students in college, university, or armed services academies)? . . . **2b** \_\_\_\_\_
- c** How many are spouses/RDPs, widow, or widowers of cadets, or of past or present members of the Armed Forces of the United States? . . . . . **2c** \_\_\_\_\_

---

- 3** Does the organization have any other membership category? . . . . . **3**  **Yes**  **No**
- a** If “Yes,” how many members? . . . . . **3a** \_\_\_\_\_
- b** Explain in detail.

**Complete if an auxiliary unit, society, post, or organization of past or present members of the Armed Forces of the United States.**

- 4** Is the organization affiliated with and organized according to the bylaws and regulations formulated by such an exempt post or organization? . . . . . **4**  **Yes**  **No**

---

- 5** How many members does the organization have? . . . . . **5** \_\_\_\_\_

---

- 6** How many members are past or present members of the Armed Forces of the United States, or have spouses/RDPs or persons related to them within two degrees of blood relationship (grandparents, brothers, sisters, and grandchildren are the most distant relationships allowable) that are past or present members of the Armed Forces of the United States (enter total)? . . . . . **6** \_\_\_\_\_

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- 7** Are all of the members themselves members of a post or organization, past or present members of the Armed Forces of the United States, or spouses/RDPs of members of such a post or organization, or related to members of such a post or organization within two degrees of blood relationship? . . . . . **7**  **Yes**  **No**

If “No,” explain in detail.

Organization Name: \_\_\_\_\_

Corp Number/SOS file number: \_\_\_\_\_

**Section X R&TC Section 23701x – Title holding organization**

R&TC Section 23701x requires turning over net income to specified parent organizations periodically. Organizations with members incorporating as a nonprofit corporation under the California Corporations Code are precluded from exempt status under R&TC Section 23701x. California Corporations Code Sections 5410 and 7411 prohibit any distribution to members of nonprofit public benefit corporations or nonprofit mutual benefit corporations unless the organization dissolves.

Incorporated organizations seeking exemption under R&TC Section 23701x that have members must incorporate under the for-profit provisions of the California Corporations Code.

**1** Is the organization currently holding title to property or does the organization plan to hold title to property? . . . **1**  **Yes**  **No**

If "Yes," answer question 1a and question 1b.

If "No," explain.

**a** List the name, FEIN, address, and the number of shares of capital stock held by each parent organization.

Attach another sheet if necessary.

Name	FEIN	Address	Number of Shares
		-----	
		-----	
		-----	
		-----	

**b** Describe the property being held, including cost or approximate value and address.

**2** Provide a copy of each parent organization's federal exemption determination letter or federal plan letter.

**3** For those parent organizations that the organization holds property for and which do not have a federal exemption determination letter, provide detailed information to show that each shareholder is:

- (1) A governmental plan described in IRC Section 414(d).
- (2) The United States, any state or political subdivision thereof, or any agency or instrumentality of the foregoing.

**4** Does the organization turn over net income to a parent organization? . . . . . **4**  **Yes**  **No**

If "Yes," list the amounts given to each parent. If no, explain.

Organization Name: \_\_\_\_\_

Corp Number/SOS file number: \_\_\_\_\_

**Section Y R&TC Section 23701y – Credit union (state chartered effective on or after January 1, 1999)**

1 Provide a copy of the organization's license to operate as a credit union.

2 What is the total number of members of the organization? ..... 2 \_\_\_\_\_

3 Does the organization have a Federal charter? ..... 3  Yes  No

If "Yes," provide a copy.

4 Does the organization operate outside of California? ..... 4  Yes  No

If "Yes," explain.

**Section Z R&TC Section 23701z – Self-insurance pool for charitable organizations**

1 Provide a list of names, California corporation numbers, and FEIN for all participants in the pool.

2 Describe in detail the activities of each participating corporation.

3 Furnish a copy of the latest federal exemption determination letter showing exemption under IRC Section 501(c)(3) for each participating corporation.

4 Describe in detail all insurance services to be provided to members of the pool.

# Schedule A - Churches

Complete Schedule A only if the organization answered "Yes" to Specific Question Section D, Question 6a.

**1** Has a permanent place of worship been established? . . . . . **1**  **Yes**  **No**  
If "Yes," at what address? Who is the legal owner of the property? Other property use?

**2** Does the organization have a regular congregation or conduct religious services on a regular basis? . . . . . **2**  **Yes**  **No**  
If "Yes," how many usually attend the regular worship services? Where and how often are religious services held? Explain.

**3** Explain the background and training of the religious leaders.

**4** Will income be received from incorporators, ministers, officers, directors, or their families? . . . . . **4**  **Yes**  **No**  
If "Yes," explain, including dollar amounts received.

**5** Will any founder, member, or officer take a vow of poverty? . . . . . **5**  **Yes**  **No**  
If "Yes," explain.

**6** Will any founder, member, or officer transfer personal assets to this organization, like a home, automobile, furnishings, business, or recreational assets, etc., that will be made available for the personal use of the donors? . . . . . **6**  **Yes**  **No**  
If "Yes," explain.

*Schedule A Churches continued*

## Schedule A - Churches (continued)

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**7** Will any founder, member, or officer assign or donate income to the organization that will be used to pay their own personal salary, living allowance, or that will result in any other personal benefit (such as food, medical expenses, clothing, insurance, etc.)? ..... **7**  **Yes**  **No**  
If "Yes," explain.

---

**8** Does the organization have a written creed, statement of faith, or summary of beliefs? ..... **8**  **Yes**  **No**  
If "Yes," explain.

---

**9** Do the religious leaders conduct baptisms, weddings, funerals, etc? ..... **9**  **Yes**  **No**  
If "Yes," explain.

---

**10** Does the organization ordain, commission, or license ministers or religious leaders? ..... **10**  **Yes**  **No**  
If "Yes," describe.

# Schedule B - Hospitals

Complete Schedule B only if the organization answered "Yes" to Specific Section D, Question 6b. Attach a statement to explain any answers.

- 1** Are all the doctors in the community eligible for staff privileges? . . . . . **1**  Yes  No  
If "No," give the reasons why and explain how the medical staff is selected.
- 2 a** Does or will the organization provide medical services to all individuals in the community who can pay for themselves or have private health insurance? . . . . . **2a**  Yes  No  
If "No," explain.
- b** Does or will the organization provide medical services to all individuals in the community who participate in Medicare? . . . . . **2b**  Yes  No  
If "No," explain.
- 3 a** Does or will the organization require persons covered by Medicare or Medicaid to pay a deposit before receiving services? . . . . . **3a**  Yes  No  
If "Yes," explain.
- b** Does the same deposit requirement, if any, apply to all other patients? . . . . . **3b**  Yes  No  
If "No," explain.
- 4 a** Does or will the organization maintain a full-time emergency room? . . . . . **4a**  Yes  No  
If "No," explain why the organization does not maintain a full-time emergency room. Also, describe any emergency services provided.
- b** Does the organization have a policy on providing emergency services to persons without apparent means to pay? . . . . . **4b**  Yes  No  
If "Yes," provide a copy of the policy.
- c** Does the organization have any arrangements with police, fire, and voluntary ambulance services for the delivery or admission of emergency cases? . . . . . **4c**  Yes  No  
If "Yes," describe the arrangements, including whether they are written or oral agreements. If written, submit copies of all such agreements.
- 5 a** Does the organization provide for a portion of the organization's services and facilities to be used for charity patients? . . . . . **5a**  Yes  No  
If "Yes," answer question 5b through question 5e.
- b** Explain the organization's policy regarding charity cases, including how the organization distinguishes between charity care and bad debts. Submit a copy of the written policy.
- c** Provide data on the organization's past experience in admitting charity patients, including the amounts expended for treating charity care patients and types of services provided to charity care patients.
- d** Describe any arrangements 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** Does the organization provide services on a sliding fee schedule depending on financial ability to pay? . . . . . **5e**  Yes  No  
If "Yes," submit the sliding fee schedule.
- 6 a** Does or will the organization carry on a formal program of medical training or medical research? . . . . . **6a**  Yes  No  
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 the organization carry on the medical training or research programs.
- b** Does or will the organization carry on a formal program of community education? . . . . . **6b**  Yes  No  
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 the organization offers community education programs.

Schedule B Hospitals continued



### Schedule B - Hospitals (continued)

- 7** Does or will the organization provide office space to physicians carrying on their own medical practices? . . . . . **7**  **Yes**  **No**  
 If "Yes," describe the criteria for who may use the space, explain the means used to determine that the organization is paid at least fair market value, and submit representative lease agreements.
- 8** Is the board of directors comprised of a majority of individuals who are representative of the community served? . . . . . **8**  **Yes**  **No**  
 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.
- 9** Does the organization participate in any joint ventures? . . . . . **9**  **Yes**  **No**  
 If "Yes," state the ownership percentage in each joint venture, list the investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are IRC Section 501(c)(3) organizations, describe the activities of each joint venture, describe how the organization exercises control over the activities of each joint venture, and describe how each joint venture furthers the organization's exempt purposes. Also, submit copies of all agreements.
- 10** Does, or will the organization manage its activities or facilities through its employees or volunteers? . . . . . **10**  **Yes**  **No**  
 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 the 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 the activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how the organization will determine it pays no more than fair market value for services.
- 11** Does, or will the organization offer recruitment incentives to physicians? . . . . . **11**  **Yes**  **No**  
 If "Yes," describe the recruitment incentives and attach copies of all written recruitment incentive policies.
- 12** Does, or will the organization lease equipment, assets, or office space from physicians who have a financial or professional relationship with the organization? . . . . . **12**  **Yes**  **No**  
 If "Yes," explain how the organization establishes a fair market value for the lease.
- 13** Has the organization purchased medical practices, ambulatory surgery centers, or other business assets from physicians or other persons who have a business relationship with the organization, aside from the purchase? . . . . . **13**  **Yes**  **No**  
 If "Yes," submit a copy of each purchase and sales contract and describe how fair market value was determined, including copies of appraisals.
- 14** Has the organization adopted a conflict of interest policy? . . . . . **14**  **Yes**  **No**  
 If "Yes," submit a copy of the policy and explain how the policy has been adopted, such as by resolution of the governing board. If "No," explain how the organization will avoid any conflicts of interest in business dealings.

# Schedule C - Credit Counseling Organizations

Complete Schedule C only if the organization answered "Yes" to Specific Section D, Question 6c or Specific Section F, Question 2.

- 1** Are the services tailored to the specific needs and circumstances of consumers? . . . . . **1**  **Yes**  **No**
- 2** Does the organization make loans to debtors (other than loans with no fees or interest)? . . . . . **2**  **Yes**  **No**
- 3** Does the organization negotiate the making of loans on behalf of debtors? . . . . . **3**  **Yes**  **No**
- 4** Does the organization provide services for the purpose of improving a consumer's credit record, credit history, or credit rating? . . . . . **4**  **Yes**  **No**  
If "Yes," are such services incidental to credit counseling? . . . . .  **Yes**  **No**
- 5** Does the organization charge any separately stated fee for services for the purpose of improving any consumer's credit record, credit history, or credit rating? . . . . . **5**  **Yes**  **No**
- 6** Does the organization refuse to provide credit counseling services to a consumer due to the consumer's inability to pay, the ineligibility of the consumer for debt management plan enrollment, or the unwillingness of the consumer to enroll in a debt management plan? . . . . . **6**  **Yes**  **No**
- 7** Did the organization establish and implement a fee policy that requires any fees to be reasonable and allows for a waiver of fees if the consumer is unable to pay? . . . . . **7**  **Yes**  **No**
- 8** Did the organization establish and implement a fee policy that prohibits charging any fee based in whole or in part on a percentage of the consumer's debt, the consumer's payments to be made pursuant to a debt management plan, or the projected or actual savings to the consumer resulting from enrolling in a debt management plan? . . . . . **8**  **Yes**  **No**
- 9** At all times, is the organization's governing body controlled by persons who represent the broad interests of the public, persons having special knowledge or expertise in credit or financial education, and community leaders? . . . . . **9**  **Yes**  **No**
- 10** Is 20% or less of the organization's voting power vested in persons who are employed by the organization or who will benefit financially, directly or indirectly, from the organization's activities (other than through the receipt of reasonable directors' fees or repayment of consumer debt to creditors other than the credit counseling organization or its affiliates)? . **10**  **Yes**  **No**
- 11** Is 49% or less of the organization's voting power vested in persons who are employed by the organization or who will benefit financially, directly or indirectly, from the organization's activities (other than through the receipt of reasonable directors' fees)? . . . . . **11**  **Yes**  **No**
- 12** Does the organization own more than 35% of a corporation, partnership, trust, or estate that is in the trade or business of lending money, repairing credit, or providing debt management plan services, payment processing, or similar services? . . **12**  **Yes**  **No**
- 13** Does the organization receive any amounts for providing referrals to others for debt management plan services or pay any amount to others for obtaining referrals of consumers? . . . . . **13**  **Yes**  **No**
- 14** Does the organization solicit contributions from consumers during the initial counseling process or while the consumer is receiving services from the organization? . . . . . **14**  **Yes**  **No**
- 15** Do the aggregate revenues of the organization which are from payments of creditors of consumers of the organization and which are attributable to debt management plan services exceed 50% of the total revenues of the organization? . . . . **15**  **Yes**  **No**  
If the Transition rule in IRC Section 501(q)(2)(B)(ii) applies, please attach a statement of explanation.
- 16** If the organization is a credit counseling organization, did the organization receive federal exemption under IRC Section 501(c)(4)? . . . . . **16**  **Yes**  **No**  
If "No," explain.