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)
THE FIRST AMENDMENT PROJECT

b Care of Name (if applicable)
TINA R BRUNO

c Mailing Address (Number, street and room/suite)
23618 STAR VIEW

d City
SAN ANTONIO

e Country
UNITED STATES

f State
TEXAS

g Zip Code + 4
78260

h Foreign Province (or State)

i Foreign Postal Code

2 Employer Identification Number
87-3621279

3 Month Tax Year Ends
DECEMBER

4 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative)
TINA BRUNO

5 Contact Telephone Number
210-559-5277

6 Fax Number (optional)

7 User Fee Submitted
$600.00

8 Organization's Website (if available):

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

First Name: DUSTIN	Last Name: WHITTENBURG	Title: CHAIR OF THE BOARD
Mailing Address: 845 PROTON ROAD	City: SAN ANTONIO	
State (or Province): TEXAS	Zip Code (or Foreign Postal Code): 78258	
First Name: ROBERT	Last Name: ROE	Title: TREASURER
Mailing Address: 219 BLACK WOLF RUN	City: AUSTIN	
State (or Province): TEXAS	Zip Code (or Foreign Postal Code): 78738	
First Name: TINA	Last Name: BRUNO	Title: SECRETARY
Mailing Address: 23618 STAR VIEW	City: SAN ANTONIO	
State (or Province): TEXAS	Zip Code (or Foreign Postal Code): 78260	
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.

(minimum 10 / maximum 1000 characters)

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Application for Recognition of Exemption
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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) 11/22/2021

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. Texas

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.

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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):

Article 2.01

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.

Article 2.03 (c)

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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?

(minimum 100 / maximum 5000 characters)

The First Amendment Project (ORGANIZATION) is dedicated to upholding the 1st Amendment rights as reflected in the Bill of Rights and the case law interpreting those rights since the founding of our country approximately 250 years ago. Many times, the 1st Amendment is a victim of too much success by legacy entities that previously defended it or too little resources of the person who is having their rights restrained. These tragedies are compounded because many Americans do not fully understand the 1st Amendment and subsequently, neither understand their rights nor respect others' rights under it or why defending freedom of speech is of the utmost importance. The defense of free speech is most critical when one may not agree with the speech in question. The Organization intends to change that by funding litigation to defend the rights contained in the 1st Amendment and educating the public about the intent, value, and continued importance of the 1st Amendment.

As of the date of this filing the Organization has not taken on any activity other than researching the need and discussing the idea with others to gauge support. Shortly after filing this application the Organization will begin taking steps to fulfill its purpose.

PLEASE SEE THE ATTACHMENT, 1023 NARRATIVE, FOR FURTHER INFORMATION.

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

2 Enter the 3-character NTEE Code that best describes your activities. R60

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

(minimum 10 / maximum 500 characters)

Legal fees and representation will only be provided to individuals dealing with 1st Amendment issues. Not all cases will be funded, it will be based on merit and a vote of the board.

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

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

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

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

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

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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): At some point we may host a fundraising event, such as a speaker, a comedy night, or a gala. We also plan to sell merchandise such as shirts, hats, mugs and similar items.
- ☐ 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

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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. — (X) 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? — (X) Yes ( ) No

1b Do or will you approve compensation arrangements in advance of paying compensation? — (X) Yes ( ) No

1c Do or will you document in writing the date and terms of approved compensation arrangements? — (X) Yes ( ) No

1d Do or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? — (X) 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? — (X) Yes ( ) No

1f Do or will you record in writing both the information on which you relied to base your decision and its source? — (X) Yes ( ) No

1g Do or will you have any other practices you use to set reasonable compensation? If "Yes," describe these practices. — (X) Yes ( ) No

(minimum 10 / maximum 500 characters)

We will consider data from the Nonprofit Compensation Report offered annually by GuideStar and check market rates for other compensation.

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. — (X) 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 (X) No

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 (X) No

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

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

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

7 Does or will someone other than your own employees or volunteers manage your activities or facilities? 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.

○ Yes ◉ No

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

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Part VI **Financial Data**

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

- (selected) 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.

A. Statement of Revenues and Expenses

Type of revenue	Current tax year	4 prior tax years or 2 succeeding tax years			
	From: 11/17/2021 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)	$15,000	$300,000	$500,000		
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)	$0	$0	$0		
8 Total of lines 1 through 7	$15,000	$300,000	$500,000	$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 in the text box that follows this table)	$0	$10,000	$15,000		
10 Total of lines 8 and 9	$15,000	$310,000	$515,000	$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)	$15,000	$310,000	$515,000	$0	$0
Type of expense	**Current tax year**	**4 prior tax years or 2 succeeding tax years**			
14 Fundraising expenses	$0	$5,000	$10,000		
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	$0	$0	$0		
19 Interest expense	$0	$0	$0		
20 Occupancy (rent, utilities, etc.)	$0	$0	$0		
21 Depreciation and depletion	$0	$0	$0		
22 Professional fees	$0	$300,000	$500,000		
23 Any expense not otherwise classified, such as program services (provide an itemized list below)					
24 Total Expenses (add lines 14 through 23)	$0	$305,000	$510,000	$0	$0

25 Itemized financial data (minimum 25 / maximum 950 characters)

Line 9 - We anticipate selling branded merchandise such as water bottles, notepads, and clothing with the organization name and logo.

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Part VI	Financial Data *(Continued)*	
	B. Balance Sheet (for your most recently completed tax year)	Year End: 12/31/2021
	Assets	
1	Cash	$15,000
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)	$0
9	Land	$0
10	Other assets (provide an itemized list below)	$0
11	Total Assets (add lines 1 through 10)	$15,000
	Liabilities	
12	Accounts payable	$0
13	Contributions, gifts, grants, etc. payable	$0
14	Mortgages and notes payable (provide an itemized list below)	$0
15	Other liabilities (provide an itemized list below)	$0
16	Total Liabilities (add lines 12 through 15)	$0
	Fund Balances or Net Assets	
17	Total fund balances or net assets	$0
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	$0

19 Itemized financial data

(minimum 25 / maximum 1000 characters)

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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.

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

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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

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.

Tina Bruno
(Type name of signer)

SECRETARY
(Type title or authority of signer)

04/21/2022
(Date)

Upload checklist:

☒ Organizing document (and any amendments)

☒ Bylaws, if adopted

☐ 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)

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Schedule A. Churches

1 Do you have a written creed, statement of faith, or summary of beliefs? If "Yes," describe your written creed, statement of faith, or summary of beliefs. ◯ Yes ◯ No

2 Do you have a literature of your own? If "Yes," describe your literature. ◯ Yes ◯ No

3 Do you have a formal code of doctrine and discipline? If "Yes," describe your code of doctrine and discipline. ◯ Yes ◯ No

4 Describe your religious hierarchy or ecclesiastical government.

(minimum 10 / maximum 500 characters)

5 Are you part of a group of churches with similar beliefs and structures? If "Yes," explain. ◯ Yes ◯ No

6 Do you have a form of worship? If "Yes," describe your form of worship. ◯ Yes ◯ No

7 Do you have regularly scheduled religious services? If "Yes," describe the nature of the services. ◯ Yes ◯ No

8 Do you have an established place of worship? If "Yes," describe your established place of worship or where you meet to hold regularly scheduled religious services. ◯ Yes ◯ No

9 Do you have an established congregation or other regular membership group? If "No," continue to Line 10. ◯ Yes ◯ No

(minimum 10 / maximum 500 characters)

10 Do you conduct baptisms, weddings, funerals, or other religious rites? ◯ Yes ◯ No

11 Do you have a school for the religious instruction of the young? ◯ Yes ◯ No

12 Do you have ministers or religious leaders? If "Yes," describe these roles and explain whether the ministers or religious leaders are ordained, commissioned, or licensed after a prescribed course of study. ◯ Yes ◯ No

(minimum 10 / maximum 500 characters)

13 Do you have schools for the preparation of your ordained ministers or religious leaders? ◯ Yes ◯ No

14 Do you ordain, commission, or license ministers or religious leaders? If "Yes," describe the requirements for ordination, commission, or licensure. ◯ Yes ◯ No

(minimum 10 / maximum 500 characters)

15 Do you have other information you believe should be considered regarding your status as a church? If "Yes," explain. ◯ Yes ◯ No

(minimum 25 / maximum 1000 characters)

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Schedule B. Schools, Colleges, and Universities

1	Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on?	◯ Yes	◯ No
2	Is the primary function of your school the presentation of formal instruction? If "No," continue to Line 3.	◯ Yes	◯ No
3	Are you a public school because you are operated by a state or subdivision of a state or operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated by a state or subdivision of a state. Do not complete the remainder of Schedule B.	◯ Yes	◯ No
4	Were you formed or substantially expanded at the time of public school desegregation in the school district or county in which you are located?	◯ Yes	◯ No
5	Has a state or federal administrative agency or judicial body ever determined that you are racially discriminatory? If "Yes," explain.	◯ Yes	◯ No
6	Has your right to receive financial aid or assistance from a governmental agency ever been revoked or suspended? If "Yes," explain.	◯ Yes	◯ No

Information Required by Revenue Procedure 75-50 as Modified by Revenue Procedure 2019-22

7	Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body?	◯ Yes	◯ No
8	Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? If "Yes," continue to Line 9.	◯ Yes	◯ No
9	Have you made your racially nondiscriminatory policy known to all segments of the general community you serve by: a) publishing a notice of your policy in a newspaper of general circulation that serves all racial segments of the community; b) publicizing your policy over broadcast media in a way that is reasonably expected to be effective; or c) displaying a notice of your policy at all times on your primary, publicly accessible internet home page in a manner reasonably expected to be noticed by visitors to the homepage? If "Yes," continue to Line 10.	◯ Yes	◯ No
10	Do or will you (or any department or division of your organization) discriminate in any way on the basis of race with respect to admissions, use of facilities or exercise of student privileges, faculty or administrative staff, or scholarship or loan programs? If "Yes," for any of the above, explain fully.	◯ Yes	◯ No

Continue

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

11 Complete the table below to show the racial composition for the current academic year and projected for the next academic year. If you are not operational, submit an estimate based on the best information available (such as the racial composition of the community you serve).

For each racial category, enter the number of (a) students, (b) faculty, and (c) administrative staff. Provide actual numbers rather than percentages for each racial category.

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

12 In the table below, enter the number and amount of loans and scholarships awarded to enrolled students by racial categories. Provide actual numbers rather than percentages for each racial category.

☐ Check here if you will not provide any loans or scholarships to students.

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

13 List your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.

(minimum 10 / maximum 500 characters)

14 Do any of your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations, have an objective to maintain segregated public or private school education? If "Yes," explain. ◯ Yes ◯ No

15 Will you maintain records according to the nondiscrimination provisions contained in Revenue Procedure 75-50? If "No," explain. ◯ Yes ◯ No

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

Schedule C. Hospitals and Medical Research Organizations

1	Are you a medical research organization (an organization whose principal purpose or function is medical research and which is directly engaged in the continuous active conduct of medical research) operated in conjunction with a hospital? If "No," continue to Line 2.	◯ Yes	◯ No

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

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

1 List the names, addresses, and EINs of the organizations you support.

(minimum 10 / maximum 500 characters)

2 Are all your supported organizations public charities under section 509(a)(1) or (2)? If "Yes," continue to Line 3. ◯ Yes ◯ No

3 Which of the following describes your relationship with your supported organization(s)?

◯ A majority of your governing board or officers are elected or appointed by your supported organization(s). (Type I supporting organization)

◯ Your control or management is vested in the same persons who control or manage your supported organization(s). (Type II supporting organization)

◯ One or more of your officers, directors, or trustees are elected or appointed by the officers, directors, trustees, or membership of your supported organization(s), or one or more of your officers, directors, trustees, or other important office holders, are also members of the governing body of your supported organization(s), or your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s). (Type III supporting organization)

4 Describe how your governing board and officers are selected. If you are a Type III organization, also describe how your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s).

(minimum 25 / maximum 1000 characters)

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

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

7 Does your organizing document specify your supported organization(s) by name? ◯ Yes ◯ No
If "Yes" and you selected Type I above, continue to Line 8.
If "Yes," and you selected Type II, do not complete the rest of Schedule D.
If "No" and you selected Type III above, amend your organizing document to specify your supported organization(s) by name or you will not meet the organizational test and need to reconsider your requested public charity classification; then continue to Line 8.

Continue

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

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

8 Do you or will you receive contributions from any person who alone, or combined with family members or an entity at least 35% controlled by that person, controls any of your supported organizations, or will you receive contributions from any family member of, or an entity at least 35% controlled by, any person who controls any of your supported organizations? If "Yes," explain. ◯ Yes ◯ No

If you selected Type I above, do not complete the rest of Schedule D.

9 Do the officers, directors, or trustees of your supported organization have a significant voice in your investment policies, the timing and making of grants, the selection of grant recipients, and in otherwise directing the use of your income or assets? If "Yes," explain. ◯ Yes ◯ No

10 In each taxable year, do you or will you provide each of your supported organizations with (a) a written notice addressed to a principal officer of the supported organization describing the type and amount of all of the support you provided to the supported organization during the immediately preceding taxable year, (b) a copy of your most recently filed Form 990-series return or notice, and (c) a copy of your governing documents? If 'No,' explain. ◯ Yes ◯ No

11 Do you exercise a substantial degree of direction over the policies, programs, and activities of your supported organization(s) and appoint or elect (directly or indirectly) a majority of the officers, directors, or trustees of your supported organization(s)? If "Yes," explain. ◯ Yes ◯ No

12 Do substantially all of your activities directly further the exempt purposes of one or more supported organizations to which you are responsive by performing the functions of, or carrying out the purposes of, such supported organization(s) and but for your involvement would normally be engaged in by such supported organization(s). If "Yes," explain and do not complete the rest of Schedule D. ◯ Yes ◯ No

13 Do you distribute at least 85% of your annual net income or 3.5% of the aggregate fair market value of all of your non-exempt-use assets (whichever is greater) to your supported organization(s)? If "No," explain. ◯ Yes ◯ No

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

Schedule E. Effective Date

1 Are you applying for reinstatement of exemption after being automatically revoked for failure to file required returns or notices for three consecutive years? If "No," continue to Line 2. ◯ Yes ◯ No

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

Schedule F. Low-Income Housing

1 Describe each facility including the type of facility, whether you own or lease the facility, how many residents it can accommodate, the current number of residents, and whether the residents purchase or rent housing from you.

(minimum 25 / maximum 1000 characters)

2 Describe who qualifies for your housing in terms of income levels or other criteria and explain how you select residents.

(minimum 25 / maximum 1000 characters)

3 Do you meet the safe harbor requirements outlined in Revenue Procedure 96-32, 1996-1 C.B. 717, which provides guidelines for providing low-income housing that will be treated as charitable, including for each project that (a) at least 75 percent of the units are occupied by residents that qualify as low-income and (b) either at least 20 percent of the units are occupied by residents that also meet the very low-income limit for the area or 40 percent of the units are occupied by residents that also do not exceed 120 percent of the area's very low-income limit, and less than 25 percent of the units are provided at market rates to persons who have incomes in excess of the low-income limit? ◯ Yes ◯ No

4 Is your housing affordable to low-income residents? If "Yes," describe how your housing is made affordable to low-income residents. ◯ Yes ◯ No

5 Do you impose any restrictions to make sure that your housing remains affordable to low-income residents? If "Yes," describe these restrictions. ◯ Yes ◯ No

6 In addition to rent or mortgage payments, do residents pay periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. ◯ Yes ◯ No

7 Do you provide social services to residents? If "Yes," describe these services. ◯ Yes ◯ No

8 Do you participate in any government housing programs? If "Yes," describe these programs. ◯ Yes ◯ No

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

Schedule G. Successors to Other Organizations

1 List the name, last address, and EIN of your predecessor organization and describe its activities.

(minimum 25 / maximum 1000 characters)

2 List the owners, partners, principal stockholders, officers, and governing board members of your predecessor organization. Include their names, addresses, and share/interest in the predecessor organization (if for-profit).

(minimum 10 / maximum 500 characters)

3 Are you a successor to a for-profit organization? If "Yes," explain your relationship with the predecessor organization that resulted in your creation and explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status; continue to Line 4. ◯ Yes ◯ No

4 Do or will you maintain a working relationship with any of the persons listed in question 2 or with any for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the relationship. ◯ Yes ◯ No

5 Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof and describe any restrictions that were placed on the use or sale of the assets. ◯ Yes ◯ No

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

7 Will you lease or rent any property or equipment to or from the predecessor organization or any persons listed in Line 2 or a for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the arrangement(s) including how the lease or rental value was determined. ◯ Yes ◯ No

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

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

Section I **Public charities and private foundations complete lines 1 through 8 of this section.**

1 Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc., including the purpose, number and amount(s) of grants, how the program is publicized, and if you award educational loans, the terms of the loans.

(minimum 25 / maximum 1000 characters)

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

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

(minimum 25 / maximum 1000 characters)

4 Describe the specific criteria you use to select recipients (for example, specific selection criteria could consist of prior academic performance, financial need, etc.).

(minimum 25 / maximum 1000 characters)

5 Describe any requirement or condition you impose on recipients to obtain, maintain, or qualify for renewal of a grant (for example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.).

(minimum 25 / maximum 1000 characters)

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

(minimum 25 / maximum 1000 characters)

7 How do you determine who is on the selection committee for the awards made under your program?

(minimum 10 / maximum 500 characters)

8 Are relatives of members of the selection committee, or of your officers, directors, or substantial contributors eligible for awards made under your program? If "Yes," what measures do you take to ensure unbiased selections? ◯ Yes ◯ No

Do not complete the rest of Schedule H. If you are a private foundation, you will be directed to complete Section II of Schedule H later in the application.

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

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

Section II **Private foundations complete lines 1 through 7 of this section. Public charities do not complete this section.**

1 As a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? ◯ Yes ◯ No

If "No," do not complete the rest of Schedule H.

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

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

4 Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an employee of a particular employer? ◯ Yes ◯ No

If "No," do not complete the rest of Schedule H.

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

6 Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? If "No," continue to Line 7. ◯ Yes ◯ No

7 Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? ◯ Yes ◯ No

If "No," do not complete the rest of Schedule H.

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