

k. A schedule indicating the name and position of each officer, director, trustee, etc., of the organization and the relationship, if by blood, marriage, adoption, or employment, of each such person to the creator of the organization (if a trust), to any person who has made a substantial contribution to the organization, or to a corporation controlled (by ownership of 50 percent or more of voting stock or 50 percent or more of value of all stock), directly or indirectly, by such creator or contributor. The schedule shall also indicate the time devoted to position and compensation (including salary and expense account allowance), if any, of each officer, director, trustee, etc., of the organization.

l. A copy of each lease, if any, in which you are the lessee or lessor of property (real, personal, gas, oil, or mineral) or in which you own an interest under such lease, together with copies of all agreements with other parties for development of the property.

SIGNATURE AND VERIFICATION

Under penalties of perjury, I declare that I have examined this application, including accompanying statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date

Signature of officer

Title

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FORM 1023 (REV. 4-55)

INSTRUCTIONS FOR FORM 1023, EXEMPTION APPLICATION GENERAL INSTRUCTIONS

(References are to the Internal Revenue Code unless otherwise indicated)

A.—Who Must File.—An organization desiring to establish exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, must file this application form unless it has already obtained a ruling or determination letter holding it exempt from Federal income tax under such section of the law. Be certain, however, before filing that you have not already been ruled tax exempt through the efforts of some former officer or member. You should be equally certain that any such prior exemption was obtained by you as an entity and not by some predecessor organization of a similar name. If you are subordinate to a parent organization, make sure that you are not already exempt under a group ruling issued to your parent. Many fraternities, church groups, and functions of educational institutions are exempt under such group rulings. All subordinate units or activities of exempt parents may not themselves be exempt, however, and you should not assume that you are exempt without a careful examination of the ruling by which your parent received its exemption.

Section 501(c)(3) of the Code provides for the exemption of organizations which are organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or for the prevention of cruelty to children or animals. In order to be exempt as an organization described in section 501(c)(3), an organization must meet two tests: (1) it must be organized exclusively for one or more of the purposes in the statute stated above, and (2) it must be operated exclusively for one or more of such purposes. If either of these tests is not met, the organization will not qualify for exemption. Thus, even though an organization engages exclusively in exempt activities, if it is not organized exclusively for exempt purposes it will not qualify for exemption.

In order to meet the organizational test, the purposes of an organization, as set forth in its creating instrument, can be no broader than the purposes set forth in section 501(c)(3). The "creating instrument" is the document whereby the organization was created. For example, in the case of a corporation the creating instrument would be its charter or articles of incorporation, rather