

Form 1023 Checklist

(Revised October 2004)

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

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

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

- ☐ Assemble the application and materials in this order:
- ✓ Form 1023 Checklist
 - ~~Form 2848, Power of Attorney and Declaration of Representative~~ (if filing)
 - ~~Form 8821, Tax Information Authorization~~ (if filing)
 - Expedite request (if requesting)
 - ✓ Application (Form 1023 and Schedules A through H, as required)
 - ✓ Articles of organization
 - ✓ ~~Amendments to~~ articles of organization in chronological order
 - ✓ ~~Bylaws or other~~ rules of operation and amendments
 - Documentation of nondiscriminatory policy for schools, as required by Schedule B
 - ~~Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation~~ (if filing)
 - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.
- ☐ User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.
- ☐ Employer Identification Number (EIN)
- ☐ Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
- You must provide specific details about your past, present, and planned activities.
 - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
 - Describe your purposes and proposed activities in specific easily understood terms.
 - Financial information should correspond with proposed activities.
- ☒ Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.
- | | | | |
|------------|--------------------------|------------|---------------------|
| Schedule A | Yes ___ No <u>X</u> | Schedule E | Yes ___ No <u>X</u> |
| Schedule B | Yes <u>X</u> No <u>X</u> | Schedule F | Yes ___ No <u>X</u> |
| Schedule C | Yes ___ No <u>X</u> | Schedule G | Yes ___ No <u>X</u> |
| Schedule D | Yes ___ No <u>X</u> | Schedule H | Yes ___ No <u>X</u> |

- ☐ An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
- Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) 824 11
 - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law VII
- ☐ Signature of an officer, director, trustee, or other official who is authorized to sign the application.
- Signature at Part XI of Form 1023.
- ☐ Your name on the application must be the same as your legal name as it appears in your articles of organization.

Send completed Form 1023, user fee payment, and all other required information, to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

If you are using express mail or a delivery service, send Form 1023, user fee payment, and attachments to:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

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

OMB No. 1545-0056

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

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document) Adult Life Training, Inc.		2 c/o Name (if applicable)
3 Mailing address (Number and street) (see instructions) 2702 Spring Street, Computer Lab #A	Room/Suite	4 Employer Identification Number (EIN) 59-3782924
City or town, state or country, and ZIP + 4 Fort Wayne, IN 46808		5 Month the annual accounting period ends (01 - 12) December
6 Primary contact (officer, director, trustee, or authorized representative) a Name: John Nash		b Phone: 260-432-0014 x313
		c Fax: (optional)
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
9a Organization's website: alt-fw.org		
b Organization's email: (optional) info@alt-fw.org		
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY) 02 / 02 / 2004		
12 Were you formed under the laws of a foreign country? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the country.		

Part II Organizational Structure

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

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

Part III Required Provisions in Your Organizing Document

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

- 1** Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): Article 2, page 1, paragraph 2 ☒
- 2a** Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c. ☒
- 2b** If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. Article 7, page 2, paragraph 3
- 2c** See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: ☐

Part IV Narrative Description of Your Activities

Using an attachment, describe your *past*, *present*, and *planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

- 1a** List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
John Nash	Director / President	2418 Kenwood Avenue Fort Wayne, IN 46805	NONE
Kathleen Black	Director / Secretary	7260 Lakeridge Dr Fort Wayne, IN 46819	NONE
Philip Lock	Director / Treasurer	1414 Margarete Ave Fort Wayne, IN 46808	NONE
Robert Crawford	Director	4529 Spatz Fort Wayne, IN 46806	NONE

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b** List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
NONE			

- c** List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
NONE			

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

- 2a** Are any of your officers, directors, or trustees **related** to each other through **family** or **business relationships**? If "Yes," identify the individuals and explain the relationship. ☐ Yes ☒ No
- b** Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. ☐ Yes ☒ No
- c** Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. ☐ Yes ☒ No
- 3a** For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.
- b** Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. ☐ Yes ☒ No
- 4** In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.
- a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? ☒ Yes ☐ No
- b** Do you or will you approve compensation arrangements in advance of paying compensation? ☒ Yes ☐ No
- c** Do you or will you document in writing the date and terms of approved compensation arrangements? ☒ Yes ☐ No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- d Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? ☒ Yes ☐ No
- e Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☒ Yes ☐ No
- f Do you or will you record in writing both the information on which you relied to base your decision and its source? ☒ Yes ☐ No
- g If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.

- 5a Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. ☒ Yes ☐ No
- b What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?
- c What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?

Note: A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.

- 6a Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ Yes ☒ No
- b Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ Yes ☒ No

- 7a Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. ☐ Yes ☒ No
- b Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. ☐ Yes ☒ No

- 8a Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. ☐ Yes ☒ No
- b Describe any written or oral arrangements that you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at **arm's length**.
- e Explain how you determine you pay no more than fair market value or you are paid at least fair market value.
- f Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

- 9a Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. ☐ Yes ☒ No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b Describe any written or oral arrangements you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past*, *present*, and *planned* activities. (See instructions.)

- 1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals. ☒ Yes ☐ No
- b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations. ☒ Yes ☐ No
- 2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. ☐ Yes ☒ No
- 3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. ☐ Yes ☒ No

Part VII Your History

The following "Yes" or "No" questions relate to your history. (See instructions.)

- 1 Are you a **successor** to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to non-profit status. If "Yes," complete Schedule G. ☐ Yes ☒ No
- 2 Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. ☐ Yes ☒ No

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past*, *present*, and *planned* activities. (See instructions.)

- 1 Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain. ☐ Yes ☒ No
- 2a Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. ☐ Yes ☒ No
- b Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. ☐ Yes ☒ No
- 3a Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data. ☐ Yes ☒ No
- b Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements. ☐ Yes ☒ No
- c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities (Continued)

- 4a** Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.) ☒ **Yes** ☐ **No**

- | | |
|---|--|
| <input type="checkbox"/> mail solicitations | <input type="checkbox"/> phone solicitations |
| <input checked="" type="checkbox"/> email solicitations | <input checked="" type="checkbox"/> accept donations on your website |
| <input checked="" type="checkbox"/> personal solicitations | <input type="checkbox"/> receive donations from another organization's website |
| <input type="checkbox"/> vehicle, boat, plane, or similar donations | <input checked="" type="checkbox"/> government grant solicitations |
| <input checked="" type="checkbox"/> foundation grant solicitations | <input type="checkbox"/> Other |

Attach a description of each fundraising program.

- b** Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. ☐ **Yes** ☒ **No**
- c** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. ☐ **Yes** ☒ **No**
- d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.
- e** Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. ☐ **Yes** ☒ **No**

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

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

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

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

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

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

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

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

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

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

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

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

Part VIII Your Specific Activities (Continued)

- 11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. ☐ Yes ☒ No
-
- 12a** Do you or will you operate in a **foreign country or countries**? If "Yes," answer lines 12b through 12d. If "No," go to line 13a. ☐ Yes ☒ No
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
-
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. ☐ Yes ☒ No
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. ☐ Yes ☐ No
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following:
- (i) Do you require an application form? If "Yes," attach a copy of the form. ☐ Yes ☐ No
- (ii) Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. ☐ Yes ☐ No
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
-
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. ☐ Yes ☒ No
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. ☐ Yes ☐ No
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. ☐ Yes ☐ No
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. ☐ Yes ☐ No
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. ☐ Yes ☐ No

Part VIII Your Specific Activities (Continued)

- | | | | |
|-----------|--|--|---|
| 15 | Do you have a close connection with any organizations? If "Yes," explain. | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 16 | Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 17 | Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 18 | Are you applying for exemption as a charitable risk pool under section 501(n)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 19 | Do you or will you operate a school ? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 20 | Is your main function to provide hospital or medical care ? If "Yes," complete Schedule C. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 21 | Do you or will you provide low-income housing or housing for the elderly or handicapped ? If "Yes," complete Schedule F. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 22 | Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

Note: Private foundations may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

A. Statement of Revenues and Expenses

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
		(a) From <u>feb 04</u> To <u>oct 04</u>	(b) From <u>jan 05</u> To <u>dec 05</u>	(c) From <u>jan 06</u> To <u>dec 06</u>	(d) From <u> </u> To <u> </u>	
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	1035.80	10000	10000	0	21035.80
	2 Membership fees received	0	0	0	0	0
	3 Gross investment income	0	0	0	0	0
	4 Net unrelated business income	0	0	0	0	0
	5 Taxes levied for your benefit	0	0	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	0	0
	7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)	0.59	0	0	0	0.59
	8 Total of lines 1 through 7	1036.39	10000	10000	0	21036.39
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	0	0	0	0	0
	10 Total of lines 8 and 9	1036.39	10000	10000	0	21036.39
	11 Net gain or loss on sale of capital assets (attach schedule and see instructions)	0	0	0	0	0
	12 Unusual grants	0	0	0	0	0
	13 Total Revenue Add lines 10 through 12	1036.39	10000	10000	0	21036.39
Expenses	14 Fundraising expenses	92.30	1000	1000	0	
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	0	0	0	0	
	16 Disbursements to or for the benefit of members (attach an itemized list)	0	0	0	0	
	17 Compensation of officers, directors, and trustees	0	0	0	0	
	18 Other salaries and wages	0	8100	8100	0	
	19 Interest expense	0	0	0	0	
	20 Occupancy (rent, utilities, etc.)	446.60	500	500	0	
	21 Depreciation and depletion	0	0	0	0	
	22 Professional fees	0	100	100	0	
	23 Any expense not otherwise classified, such as program services (attach itemized list)	218.00	300	300	0	
	24 Total Expenses Add lines 14 through 23	756.90	10000	10000	0	

Part IX Financial Data (Continued)**B. Balance Sheet (for your most recently completed tax year)**

Year End:

Assets		(Whole dollars)
1	Cash	1 279
2	Accounts receivable, net	2 0
3	Inventories	3 0
4	Bonds and notes receivable (attach an itemized list)	4 0
5	Corporate stocks (attach an itemized list)	5 0
6	Loans receivable (attach an itemized list)	6 0
7	Other investments (attach an itemized list)	7 0
8	Depreciable and depletable assets (attach an itemized list)	8 0
9	Land	9 0
10	Other assets (attach an itemized list)	10 245
11	Total Assets (add lines 1 through 10)	11 524
Liabilities		
12	Accounts payable	12 50
13	Contributions, gifts, grants, etc. payable	13 0
14	Mortgages and notes payable (attach an itemized list)	14 0
15	Other liabilities (attach an itemized list)	15 0
16	Total Liabilities (add lines 12 through 15)	16 50
Fund Balances or Net Assets		
17	Total fund balances or net assets	17 0
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18 0
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part X Public Charity Status

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

- 1a** Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. ☐ Yes ☒ No
If you are unsure, see the instructions.
- b** As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.
- 2** Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. ☐ Yes ☐ No
- 3** Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. ☐ Yes ☐ No
- 4** Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? ☐ Yes ☐ No
- 5** If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.
- The organization is not a private foundation because it is:
- a** 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A. ☐
- b** 509(a)(1) and 170(b)(1)(A)(ii)—a **school**. Complete and attach Schedule B. ☒
- c** 509(a)(1) and 170(b)(1)(A)(iii)—a **hospital**, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C. ☐
- d** 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D. ☐

Part X Public Charity Status (Continued)

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety. ☐
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. ☐
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross **investment income** and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). ☐
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status. ☐

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

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

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

For Organization

.....
(Signature of Officer, Director, Trustee, or other
authorized official)

.....
(Type or print name of signer)

.....
(Date)

.....
(Type or print title or authority of signer)

For Director, Exempt Organizations

By Date

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii). ☒

(i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. 20.72

(b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box. ☐

(ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box. ☐

(b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box. ☐

- 7 Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. ☐ Yes ☒ No

Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$500. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$150. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? ☒ **Yes** ☐ **No**
If "Yes," check the box on line 2 and enclose a user fee payment of \$150 (Subject to change—see above).
If "No," check the box on line 3 and enclose a user fee payment of \$500 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$150 (Subject to change). ☒
- 3 Check the box if you have enclosed the user fee payment of \$500 (Subject to change). ☐

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

Please
Sign
Here

(Signature of Officer, Director, Trustee, or other
authorized official)

John D. Nash, Jr.

(Type or print name of signer)

(Date)

President

(Type or print title or authority of signer)

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

Form **1023** (Rev. 10-2004)

Schedule A. Churches

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

Schedule B. Schools, Colleges, and Universities

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

Section I Operational Information

- 1a** Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on? If "No," do not complete the remainder of Schedule B. ☒ Yes ☐ No
- b** Is the primary function of your school the presentation of formal instruction? If "Yes," describe your school in terms of whether it is an elementary, secondary, college, technical, or other type of school. If "No," do not complete the remainder of Schedule B. ☒ Yes ☐ No
- 2a** Are you a public school because you are operated by a state or subdivision of a state? If "Yes," explain how you are operated by a state or subdivision of a state. Do not complete the remainder of Schedule B. ☐ Yes ☒ No
- b** Are you a public school because you are operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated wholly or predominantly from government funds or property. Submit a copy of your funding agreement regarding government funding. Do not complete the remainder of Schedule B. ☐ Yes ☒ No
- 3** In what public school district, county, and state are you located?
Fort Wayne Community Schools, Allen County, Indiana
- 4** Were you formed or substantially expanded at the time of public school desegregation in the above school district or county? ☐ Yes ☒ No
- 5** Has a state or federal administrative agency or judicial body ever determined that you are racially discriminatory? If "Yes," explain. ☐ Yes ☒ No
- 6** Has your right to receive financial aid or assistance from a governmental agency ever been revoked or suspended? If "Yes," explain. ☐ Yes ☒ No
- 7** Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," explain how that entity is selected, explain how the terms of any contracts or other agreements are negotiated at arm's length, and explain how you determine that you will pay no more than fair market value for services. ☐ Yes ☒ No

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

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

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

Section II Establishment of Racially Nondiscriminatory PolicyInformation required by **Revenue Procedure 75-50.**

- 1** Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body? If "Yes," state where the policy can be found or supply a copy of the policy. If "No," you must adopt a nondiscriminatory policy as to students before submitting this application. See Publication 557. ☒ Yes ☐ No
- 2** Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? ☐ Yes ☒ No
- a** If "Yes," attach a representative sample of each document.
- b** If "No," by checking the box to the right you agree that all future printed materials, including website content, will contain the required nondiscriminatory policy statement. ☒
- 3** Have you published a notice of your nondiscriminatory policy in a newspaper of general circulation that serves all racial segments of the community? (See the instructions for specific requirements.) If "No," explain. ☐ Yes ☒ No
- 4** Does or will the organization (or any department or division within it) discriminate in any way on the basis of race with respect to admissions; use of facilities or exercise of student privileges; faculty or administrative staff; or scholarship or loan programs? If "Yes," for any of the above, explain fully. ☐ Yes ☒ No

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

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

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

Racial Category	(a) Student Body		(b) Faculty		(c) Administrative Staff	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
white	226	400	2	4	3	3
black	60	300	1	3	1	2
hispanic	13	50	0	1	0	0
other	1	5	0	0	0	0
Total	300	700	3	7	4	5

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

Racial Category	Number of Loans		Amount of Loans		Number of Scholarships		Amount of Scholarships	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
NONE GIVEN								
Total	0	0	0	0	0	0	0	0

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

- b** Do any of these individuals or organizations have an objective to maintain segregated public or private school education? If "Yes," explain.

☐ Yes ☒ No

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

☒ Yes ☐ No

Schedule C. Hospitals and Medical Research Organizations

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

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

Section I Hospitals

- | | | |
|---|------------------------------|-----------------------------|
| 1a Are all the doctors in the community eligible for staff privileges? If "No," give the reasons why and explain how the medical staff is selected. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2a Do you or will you provide medical services to all individuals in your community who can pay for themselves or have private health insurance? If "No," explain. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b Do you or will you provide medical services to all individuals in your community who participate in Medicare? If "No," explain. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| c Do you or will you provide medical services to all individuals in your community who participate in Medicaid? If "No," explain. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 3a Do you or will you require persons covered by Medicare or Medicaid to pay a deposit before receiving services? If "Yes," explain. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b Does the same deposit requirement, if any, apply to all other patients? If "No," explain. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 4a Do you or will you maintain a full-time emergency room? If "No," explain why you do not maintain a full-time emergency room. Also, describe any emergency services that you provide. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b Do you have a policy on providing emergency services to persons without apparent means to pay? If "Yes," provide a copy of the policy. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| c Do you have any arrangements with police, fire, and voluntary ambulance services for the delivery or admission of emergency cases? If "Yes," describe the arrangements, including whether they are written or oral agreements. If written, submit copies of all such agreements. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 5a Do you provide for a portion of your services and facilities to be used for charity patients? If "Yes," answer 5b through 5e. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b Explain your policy regarding charity cases, including how you distinguish between charity care and bad debts. Submit a copy of your written policy. | | |
| c Provide data on your past experience in admitting charity patients, including amounts you expend for treating charity care patients and types of services you provide to charity care patients. | | |
| d Describe any arrangements you have with federal, state, or local governments or government agencies for paying for the cost of treating charity care patients. Submit copies of any written agreements. | | |
| e Do you provide services on a sliding fee schedule depending on financial ability to pay? If "Yes," submit your sliding fee schedule. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 6a Do you or will you carry on a formal program of medical training or medical research? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which you carry on the medical training or research programs. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b Do you or will you carry on a formal program of community education? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliation with other hospitals or medical care providers with which you offer community education programs. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 7 Do you or will you provide office space to physicians carrying on their own medical practices? If "Yes," describe the criteria for who may use the space, explain the means used to determine that you are paid at least fair market value, and submit representative lease agreements. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 8 Is your board of directors comprised of a majority of individuals who are representative of the community you serve? Include a list of each board member's name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 9 Do you participate in any joint ventures? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. Also, submit copies of all agreements. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

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

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

- 10** Do you or will you manage your activities or facilities through your own employees or volunteers? If "No," attach a statement describing the activities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and how these managers were or will be selected. Also, submit copies of any contracts, proposed contracts, or other agreements regarding the provision of management services for your activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how you determine you will pay no more than fair market value for services. ☐ **Yes** ☐ **No**
- Note.** Answer "Yes" if you do manage or intend to manage your programs through your own employees or by using volunteers. Answer "No" if you engage or intend to engage a separate organization or independent contractor. Make sure your answer is consistent with the information provided in Part VIII, line 7b.
- 11** Do you or will you offer recruitment incentives to physicians? If "Yes," describe your recruitment incentives and attach copies of all written recruitment incentive policies. ☐ **Yes** ☐ **No**
- 12** Do you or will you lease equipment, assets, or office space from physicians who have a financial or professional relationship with you? If "Yes," explain how you establish a fair market value for the lease. ☐ **Yes** ☐ **No**
- 13** Have you purchased medical practices, ambulatory surgery centers, or other business assets from physicians or other persons with whom you have a business relationship, aside from the purchase? If "Yes," submit a copy of each purchase and sales contract and describe how you arrived at fair market value, including copies of appraisals. ☐ **Yes** ☐ **No**
- 14** Have you adopted a **conflict of interest policy** consistent with the sample health care organization conflict of interest policy in Appendix A of the instructions? If "Yes," submit a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," explain how you will avoid any conflicts of interest in your business dealings. ☐ **Yes** ☐ **No**

Section II Medical Research Organizations

- 1** Name the hospitals with which you have a relationship and describe the relationship. Attach copies of written agreements with each hospital that demonstrate continuing relationships between you and the hospital(s).
- 2** Attach a schedule describing your present and proposed activities for the direct conduct of medical research; describe the nature of the activities, and the amount of money that has been or will be spent in carrying them out.
- 3** Attach a schedule of assets showing their fair market value and the portion of your assets directly devoted to medical research.

Schedule D. Section 509(a)(3) Supporting Organizations**Section I Identifying Information About the Supported Organization(s)**

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

Name	Address	EIN
		-
		-

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

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

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

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

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

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

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

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

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

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

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

- 4** Information to establish the alternative "operated in connection with" responsiveness test (Test 3)
- a** Do the officers, directors, trustees, or members of the supported organization(s) elect or appoint one or more of your officers, directors, or trustees? If "Yes," explain and provide documentation; go to line 4d, below. If "No," go to line 4b. ☐ **Yes** ☐ **No**
- b** Do one or more members of the governing body of the supported organization(s) also serve as your officers, directors, or trustees or hold other important offices with respect to you? If "Yes," explain and provide documentation; go to line 4d, below. If "No," go to line 4c. ☐ **Yes** ☐ **No**
- c** Do your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of the supported organization(s)? If "Yes," explain and provide documentation. ☐ **Yes** ☐ **No**
- d** Do the supported organization(s) have a significant voice in your investment policies, in the making and timing of grants, and in otherwise directing the use of your income or assets? If "Yes," explain and provide documentation. ☐ **Yes** ☐ **No**
- e** Describe and provide copies of written communications documenting how you made the supported organization(s) aware of your supporting activities.

Schedule D. Section 509(a)(3) Supporting Organizations (Continued)**Section II Relationship with Supported Organization(s)—Three Tests (Continued)**

- 5** Information to establish the "operated in connection with" integral part test (Test 3)
Do you conduct activities that would otherwise be carried out by the supported organization(s)? If "Yes," explain and go to Section III. If "No," continue to line 6a. ☐ Yes ☐ No
- 6** Information to establish the alternative "operated in connection with" integral part test (Test 3)
a Do you distribute at least 85% of your annual **net income** to the supported organization(s)? If "Yes," go to line 6b. (See instructions.) ☐ Yes ☐ No
If "No," state the percentage of your income that you distribute to each supported organization. Also explain how you ensure that the supported organization(s) are attentive to your operations.
b How much do you contribute annually to each supported organization? Attach a schedule.
c What is the total annual revenue of each supported organization? If you need additional space, attach a list.
d Do you or the supported organization(s) **earmark** your funds for support of a particular program or activity? If "Yes," explain. ☐ Yes ☐ No
- 7a** Does your organizing document specify the supported organization(s) by name? If "Yes," state the article and paragraph number and go to Section III. If "No," answer line 7b. ☐ Yes ☐ No
b Attach a statement describing whether there has been an historic and continuing relationship between you and the supported organization(s).

Section III Organizational Test

- 1a** If you met relationship Test 1 or Test 2 in Section II, your organizing document must specify the supported organization(s) by name, or by naming a similar purpose or charitable class of beneficiaries. If your organizing document complies with this requirement, answer "Yes." If your organizing document does not comply with this requirement, answer "No," and see the instructions. ☐ Yes ☐ No
- b** If you met relationship Test 3 in Section II, your organizing document must generally specify the supported organization(s) by name. If your organizing document complies with this requirement, answer "Yes," and go to Section IV. If your organizing document does not comply with this requirement, answer "No," and see the instructions. ☐ Yes ☐ No

Section IV Disqualified Person Test

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

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

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

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

- | | | | |
|---|---|------------------------------|-----------------------------|
| 1 | Are you a church, association of churches, or integrated auxiliary of a church? If "Yes," complete Schedule A and stop here. Do not complete the remainder of Schedule E. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2a | Are you a public charity with annual gross receipts that are normally \$5,000 or less? If "Yes," stop here. Answer "No" if you are a private foundation, regardless of your gross receipts. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b | If your gross receipts were normally more than \$5,000, are you filing this application within 90 days from the end of the tax year in which your gross receipts were normally more than \$5,000? If "Yes," stop here. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 3a | Were you included as a subordinate in a group exemption application or letter? If "No," go to line 4. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b | If you were included as a subordinate in a group exemption letter, are you filing this application within 27 months from the date you were notified by the organization holding the group exemption letter or the Internal Revenue Service that you cease to be covered by the group exemption letter? If "Yes," stop here. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| c | If you were included as a subordinate in a timely filed group exemption request that was denied, are you filing this application within 27 months from the postmark date of the Internal Revenue Service final adverse ruling letter? If "Yes," stop here. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 4 | Were you created on or before October 9, 1969? If "Yes," stop here. Do not complete the remainder of this schedule. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 5 | If you answered "No" to lines 1 through 4, we cannot recognize you as tax exempt from your date of formation unless you qualify for an extension of time to apply for exemption. Do you wish to request an extension of time to apply to be recognized as exempt from the date you were formed? If "Yes," attach a statement explaining why you did not file this application within the 27-month period. Do not answer lines 6, 7, or 8. If "No," go to line 6a. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 6a | If you answered "No" to line 5, you can only be exempt under section 501(c)(3) from the postmark date of this application. Therefore, do you want us to treat this application as a request for tax exemption from the postmark date? If "Yes," you are eligible for an advance ruling. Complete Part X, line 6a. If "No," you will be treated as a private foundation. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Note. Be sure your ruling eligibility agrees with your answer to Part X, line 6. | | | |
| b | Do you anticipate significant changes in your sources of support in the future? If "Yes," complete line 7 below. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

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

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

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

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



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

Schedule F. Homes for the Elderly or Handicapped and Low-Income Housing**Section I General Information About Your Housing**

1 Describe the type of housing you provide.

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

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

4a Provide a description of each facility.

b What is the total number of residents each facility can accommodate?

c What is your current number of residents in each facility?

d Describe each facility in terms of whether residents rent or purchase housing from you.

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

6 Do you participate in any joint ventures? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. Also, submit copies of all joint venture agreements.

☐ Yes ☐ No

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

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

☐ Yes ☐ No

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

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

☐ Yes ☐ No

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

9 Do you participate in any government housing programs? If "Yes," describe these programs.

☐ Yes ☐ No

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

☐ Yes ☐ No

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

c Do you lease the facility or the land on which it is located? If "Yes," describe the parties to the lease(s) and provide copies of all leases.

☐ Yes ☐ No

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

- 1a** Do you provide housing for the elderly? If "Yes," describe who qualifies for your housing in terms of age, infirmity, or other criteria and explain how you select persons for your housing. ☐ Yes ☐ No
- b** Do you provide housing for the handicapped? If "Yes," describe who qualifies for your housing in terms of disability, income levels, or other criteria and explain how you select persons for your housing. ☐ Yes ☐ No
-
- 2a** Do you charge an entrance or founder's fee? If "Yes," describe what this charge covers, whether it is a one-time fee, how the fee is determined, whether it is payable in a lump sum or on an installment basis, whether it is refundable, and the circumstances, if any, under which it may be waived. ☐ Yes ☐ No
- b** Do you charge periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. ☐ Yes ☐ No
- c** Is your housing affordable to a significant segment of the elderly or handicapped persons in the community? Identify your **community**. Also, if "Yes," explain how you determine your housing is affordable. ☐ Yes ☐ No
-
- 3a** Do you have an established policy concerning residents who become unable to pay their regular charges? If "Yes," describe your established policy. ☐ Yes ☐ No
- b** Do you have any arrangements with government welfare agencies or others to absorb all or part of the cost of maintaining residents who become unable to pay their regular charges? If "Yes," describe these arrangements. ☐ Yes ☐ No
-
- 4** Do you have arrangements for the healthcare needs of your residents? If "Yes," describe these arrangements. ☐ Yes ☐ No
-
- 5** Are your facilities designed to meet the physical, emotional, recreational, social, religious, and/or other similar needs of the elderly or handicapped? If "Yes," describe these design features. ☐ Yes ☐ No

Section III Low-Income Housing

- 1** Do you provide low-income housing? If "Yes," describe who qualifies for your housing in terms of income levels or other criteria, and describe how you select persons for your housing. ☐ Yes ☐ No
-
- 2** In addition to rent or mortgage payments, do residents pay periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. ☐ Yes ☐ No
-
- 3a** Is your housing affordable to low income residents? If "Yes," describe how your housing is made affordable to low-income residents. ☐ Yes ☐ No
- Note.** Revenue Procedure 96-32, 1996-1 C.B. 717, provides guidelines for providing low-income housing that will be treated as charitable. (At least 75% of the units are occupied by low-income tenants or 40% are occupied by tenants earning not more than 120% of the very low-income levels for the area.)
- b** Do you impose any restrictions to make sure that your housing remains affordable to low-income residents? If "Yes," describe these restrictions. ☐ Yes ☐ No
-
- 4** Do you provide social services to residents? If "Yes," describe these services. ☐ Yes ☐ No

Schedule G. Successors to Other Organizations

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

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

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

b Provide the tax status of the predecessor organization.

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

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

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

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

Name: _____ **EIN:** _____

Address: _____

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

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

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

6a Were any assets transferred, whether by gift or sale, from the predecessor organization to you? 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. ☐ Yes ☐ No

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

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

7 Were any debts or liabilities transferred from the predecessor for-profit organization to you? 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

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

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

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures**Section I** *Names of individual recipients are not required to be listed in Schedule H.*

Public charities and private foundations complete lines 1a through 7 of this section. See the instructions to Part X if you are not sure whether you are a public charity or a private foundation.

- 1a Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc.
 - b Describe the purpose and amount of your scholarships, fellowships, and other educational grants and loans that you award.
 - c If you award educational loans, explain the terms of the loans (interest rate, length, forgiveness, etc.).
 - d Specify how your program is publicized.
 - e Provide copies of any solicitation or announcement materials.
 - f Provide a sample copy of the application used.
-
- 2 Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," refer to the instructions. ☐ Yes ☐ No
-
- 3 Describe the specific criteria you use to determine who is eligible for your program. (For example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.)
-
- 4a Describe the specific criteria you use to select recipients. (For example, specific selection criteria could consist of prior academic performance, financial need, etc.)
- b Describe how you determine the number of grants that will be made annually.
- c Describe how you determine the amount of each of your grants.
- d Describe any requirement or condition that you impose on recipients to obtain, maintain, or qualify for renewal of a grant. (For example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.)
-
- 5 Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Describe whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.
-
- 6 Who is on the selection committee for the awards made under your program, including names of current committee members, criteria for committee membership, and the method of replacing committee members?
-
- 7 Are relatives of members of the selection committee, or of your officers, directors, or **substantial contributors** eligible for awards made under your program? If "Yes," what measures are taken to ensure unbiased selections? ☐ Yes ☐ No

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

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

- 1a If we determine that you are a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? ☐ Yes ☐ No ☐ N/A
 - b For which section(s) do you wish to be considered?
 - 4945(g)(1)—Scholarship or fellowship grant to an individual for study at an educational institution ☐
 - 4945(g)(3)—Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product ☐
-
- 2 Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring? ☐ Yes ☐ No
-
- 3 Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in line 2? ☐ Yes ☐ No

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

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

- 4a** Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an *employee of a particular employer*? If "Yes," complete lines 4b through 4f. ☐ Yes ☐ No
- b** Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? (See lines 4c, 4d, and 4e, regarding the percentage tests.) ☐ Yes ☐ No
- c** Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? ☐ Yes ☐ No ☐ N/A
If "Yes," will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? ☐ Yes ☐ No
- d** Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? ☐ Yes ☐ No ☐ N/A
If "Yes," will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? If "No," go to line 4e. ☐ Yes ☐ No
- e** If you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer, will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? ☐ Yes ☐ No ☐ N/A
If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution. If "No," go to line 4f.
- Note.** Statistical or sampling techniques are not acceptable. See Revenue Procedure 85-51, 1985-2 C.B. 717, for additional information.
- f** If you provide scholarships, fellowships, or educational loans to attend an educational institution to *children of employees of a particular employer* without regard to either the 25% limitation described in line 4d, or the 10% limitation described in line 4e, will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances that you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test described in line 4d or the 10% test described in line 4e. ☐ Yes ☐ No

INDIANA SECRETARY OF STATE

RECEIPT

Receipt Number : 1278420

Payment Entry Number : 241055

INDIANA SECRETARY OF STATE
BUSINESS SERVICES DIVISION
302 West Washington Street, Room E018
Indianapolis, IN 46204
(317) 232-6576

JOHN NASH
2418 KENWOOD AVE
FORT WAYNE, IN 46805

Receipt Date: 02/04/2004
Receipt Status: Closed

The following details your transaction(s) with the Secretary of State's Office :

Payment Submitted:

Payor	Payment Type	Reference	Comment	Amount
JOHN NASH	Check/ MO	2387		\$30.00
Total Amount :				\$30.00

Transactions posted to this receipt:

Entity Name	Type of Filing	Amount
ADULT LIFE TRAINING, INC.	Non-Profit Domestic Corporation : Articles of Incorporation	\$30.00
Total Amount :		\$30.00

From the desk of
TODD ROKITA
INDIANA SECRETARY OF STATE

*You can now file your
business entity report online!
Visit us at www.sos.in.gov.*

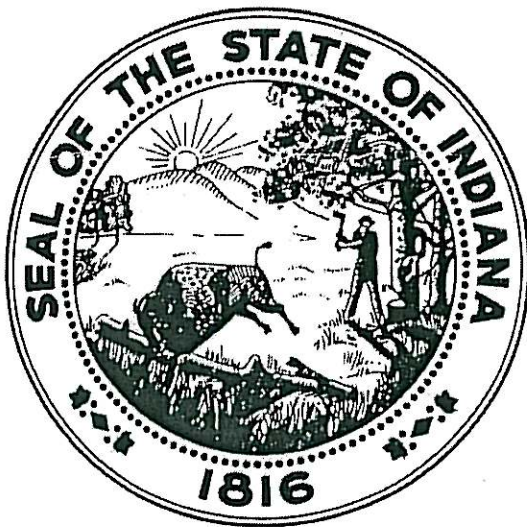
THE STATEHOUSE—INDIANAPOLIS, INDIANA

State of Indiana
Office of the Secretary of State

CERTIFICATE OF INCORPORATION
of
ADULT LIFE TRAINING, INC.

I, TODD ROKITA, Secretary of State of Indiana, hereby certify that Articles of Incorporation of the above Non-Profit Domestic Corporation have been presented to me at my office, accompanied by the fees prescribed by law and that the documentation presented conforms to law as prescribed by the provisions of the Indiana Nonprofit Corporation Act of 1991.

NOW, THEREFORE, with this document I certify that said transaction will become effective Monday, February 02, 2004.



In Witness Whereof, I have caused to be affixed my signature and the seal of the State of Indiana, at the City of Indianapolis, February 2, 2004.

A handwritten signature in cursive script that reads "Todd Rokita".

TODD ROKITA,
SECRETARY OF STATE

2004020400322 / 2004020476226

ARTICLES OF INCORPORATION
OF
ADULT LIFE TRAINING, INC.

RECEIVED
INDIANA SECRETARY
OF STATE
2004 FEB -2 PM 1:04

The undersigned incorporators, desiring to form a corporation (hereinafter referred to as the "Corporation") pursuant to the provisions of the Indiana Nonprofit Corporation Act of 1991 (hereinafter referred to as the "Act"), execute the following Articles of Incorporation.

ARTICLE I - Name

FILED
The name of the Corporation is Adult Life Training, Inc.

ARTICLE II - Purpose

The corporation is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future Federal tax code), including, for such purposes, but not limited to the following: to provide training services to residents of the City of Fort Wayne and Allen County, such as common technical job skills and basic life skills, without charging a fee to the clients for these services; to conduct and disclose research as is to advance the state of the art; to make available (at no cost or for a nominal fee) the materials used in training and the results of research, and to obtain legal protection for the intellectual property rights therein; to provide training to develop the character of the clients in a positive way, so that they may become more self sufficient and better citizens, and so that they build relationships that will help them make positive and sustained social progress; to raise monies or accept donations for any of the purposes of the corporation and to make promissory notes and other negotiable or non-negotiable notes or other evidences of indebtedness, and to secure payment thereof, and the interest thereof, by mortgage or pledge of the whole or any part of the assets of the corporation; and any other lawful purpose or purposes not for profit and not specifically prohibited to corporations under other laws of the State of Indiana.

The Corporation is not intended to serve a religious function, such as conducting church services. No client shall be required or coerced to join any organization, attend a church, adopt a religion or a religious or philosophical belief, or be subjected to any similar demand, as a condition of receiving help from the corporation.

ARTICLE III - Type of Corporation

The Corporation is a public benefit corporation, which is organized for a public or charitable purpose.

ARTICLE IV - Registered Agent, Registered Office, Principal Office

SECTION 1 - Registered Agent: The name and street address of the Corporation's Registered Agent and Registered Office for service of process are as follows:

Name of Registered Agent			
John D. Nash, Jr.			
Address of Registered Office (Street or building)	City	State	ZIP Code
2702 Spring Street	Fort Wayne	INDIANA	46808

SECTION 2 - Principal Office: The post office address of the principal office of the Corporation is:

Post Office Address	City	State	ZIP Code
2702 Spring Street	Fort Wayne	INDIANA	46808

ARTICLE V - Membership

The Corporation will not have members.

ARTICLE VI - Incorporator

Name	Number and Street or Building	City	State	ZIP Code
John D. Nash, Jr.	2418 Kenwood Avenue	Fort Wayne	INDIANA	46805

ARTICLE VII - Distribution of Assets on Dissolution or Final Liquidation

Upon the dissolution of the Corporation, the Board of Directors shall, after paying or making provision for payment of all the liabilities of the Corporation, dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, religious, or educational purposes as shall at the time qualify as an organization exempt from Federal income taxation under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction of the county in which the principal office is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE VIII - No Private Inurement

No part of the net earnings of the corporation shall inure to the benefit of or be distributable to its members, directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of purposes set forth in Article II hereof.

ARTICLE IX - Limitation of Legislative Activity/Prohibition of Political Campaign Involvement

No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation. The Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

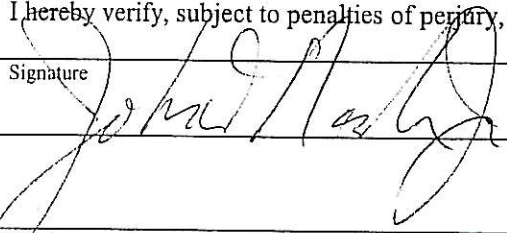
ARTICLE X - Limitation of Corporate Activities

Notwithstanding any other provision of these Articles, the Corporation shall not carry on any other activities not permitted to be carried on by an organization exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law) or by an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law).

ARTICLE XI - Statement of Racial Nondiscrimination

The Corporation shall have a racially nondiscriminatory policy as to applicants, members, students, and others and shall not discriminate on the basis of race, color, or national or ethnic origin.

I hereby verify, subject to penalties of perjury, that the facts contained herein are true. (Notarization not necessary)

Signature 	Printed Name John D. Nash, Jr.	Date 1-30-04
--	-----------------------------------	-----------------

This instrument was prepared by:

T. Mark Moseley

Address 5666 Seminole Boulevard	City Seminole	State Florida	ZIP Code 33772
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3.11 Officer's Pay
3.06(c) Non-Officers'
(employee) Pay

Bylaws
of
Adult Life Training, Inc.

ARTICLE 1 - Meetings

- 1.01 Meetings of the Board of Directors shall be held at any place within or outside the State of Indiana as shall be designated by the Board of Directors. All meetings are to be moderated by the President of the Corporation and conducted in an orderly manner, as determined by the President.
- 1.02 The annual meeting of the Board of Directors shall be held at such time and place as the Board of Directors shall determine. At the annual meeting Directors shall be elected and reports of the affairs of the Corporation shall be considered.
- 1.03 On request in writing to the President or Secretary, sent by regular mail, facsimile, electronic mail or delivered to the officer in person, by any officer or any two Directors, the Secretary of the Corporation shall give notice of the meeting to the Directors not less than two (2) days prior to the meeting. Nothing contained in this section shall be construed as limiting, fixing, or affecting the time or date when a meeting called by action of the Board of Directors may be held.
- 1.04 Special meetings of the Board of Directors may be called at any time by any officer or any two (2) Directors.
- 1.05 Written notice of all meetings of the Board of Directors shall be delivered, either personally or by regular mail, facsimile, or electronic mail, addressed to the Director at the Director's address as it appears in the records of the Corporation or as supplied by the Director to the Corporation for the purpose of notice. Notice shall be given by or at the direction of the President, or the Secretary, or the officer or persons calling the meeting, or, in case of their neglect or refusal, or if there is no person charged with the duty of giving notice, by any Director to each Director.
- 1.06 Notice of any meeting shall be delivered not less than two (2) days before the date of the meeting.
- 1.07 Waiver of notice of a meeting of the Board may be made, in writing by a Director, and attendance by the Director at the meeting without protest shall be deemed waiver of notice.
- 1.08 Notice of any special meeting shall state the time, place, and purpose of the meeting.
- 1.09 A quorum for meetings shall consist of a majority of the Directors. If a quorum is not attained, then those present may adjourn the meeting to a new date certain duly noticed to

all Directors for not more than ten (10) days thereafter, and at that later-noticed meeting a quorum shall consist of those Directors then present.

- 1.10 A Director may participate in a meeting of the Board of Directors by means of a conference telephone or similar communications equipment, including computerized video conferencing or text exchange such as Internet Chat, by means of which all persons participating in the meeting can understand each other at the same time. Participating by such means shall constitute presence in person at a meeting.
- 1.11 Any action required by law to be taken at any of the Board of Directors or any action which may be taken at a meeting of the Board of Directors may be taken without a meeting if a consent in writing, setting forth the action so to be taken, signed by all of the Directors is filed in the minutes of the proceedings of the Board of Directors.
- 1.12 At every meeting of the Directors, the President, or, in his absence, the officer designated by the President, or, in the absence of a designation, the person (who shall be one of the officers, if any is present) chosen by a majority of the Directors present shall act as Chair. The Secretary shall act as Secretary of all meetings. In the absence of the Secretary, the Chair may appoint another person to act as Secretary of the meetings.

ARTICLE 2 - Directors

- 2.01 The affairs of the Corporation shall be conducted, and all corporate authority shall be exercised, by or under the authority of the Board of Directors, unless the Articles of Incorporation of the Corporation, or these bylaws require otherwise. There shall be no members of the Corporation other than the Board of Directors.
- 2.02 The number of Directors of the Corporation shall be determined by resolution of the Directors entitled to vote, but shall not be less than three members.
- 2.03 The Directors shall be elected at each annual meeting, or at any special meeting of the Board of Directors, or the Directors may be designated at any time by the written consent of all of the Directors. Each Director shall hold office until the next annual meeting and until his successor is elected, or until his earlier resignation, removal from office, or death.
- 2.04 Vacancies on the Board of Directors shall exist in the case of the happening of any of the following events: (a) the death, or resignation, of any Director; (b) the failure of the Directors to elect the full authorized number of Directors at any annual, regular, or special meeting; or (c) an increase in the number of Directors.
- 2.05 Any vacancy occurring in the Board of Directors shall be filled by vote of a majority of the remaining members of the Board, though less than a quorum, and each person so elected shall be a Director until his or her successor is elected at the next annual meeting.

- 2.06** The Board of Directors, by the affirmative vote of a majority of the Directors then in office, shall have authority to establish reasonable compensation of all employees of the Corporation for services to or on behalf of the Corporation.
- 2.07** No Director shall receive compensation for services to the Corporation as a Director but the Board of Directors shall have the authority to reimburse the Directors for travel expenses incurred directly as a result of attending a meeting of the Board of Directors for the conducting of the business of the Corporation.
- 2.08** The number of Directors may be changed by the Board of Directors without further amendment of these bylaws, on the adoption of a resolution offered for the purpose at any meeting of the Board of Directors pursuant to the vote of a majority of the Directors in office at the time of the meeting. If the change increases the number of Directors and results in the creation of an opening on the Board of Directors, the Board of Directors may, pursuant to the vote of a majority of the Directors in office at the time of the meeting, fill the opening created by the increase in the number of Directors.
- 2.09** Any Director of the Corporation may resign at any time by giving written notice to the President, the Secretary, or the Board of Directors of the Corporation. The resignation shall take effect at the time the notice is received unless a later time is specified in the notice. Acceptance of the resignation shall not be necessary for it to be effective.
- 2.10** A Director may be removed at any time, with or without cause, by a written vote of a majority of the remaining Directors.
- 2.11** Any vacancy occurring in the Board of Directors shall be filled by vote of a majority of the remaining Directors, though less than a quorum, and each person so elected shall be a Director for the unexpired term of the office of the Director being replaced.

ARTICLE 3 - Officers

- 3.01** The officers of the Corporation shall be President, one or more Vice President(s), Secretary, and Treasurer. One person may hold two or more offices, except those of President and Secretary. No officer, however, shall execute, acknowledge, or verify any instrument in more than one capacity, if such instrument is required to be executed, acknowledged, or verified by two or more officers.
- 3.02** The officers of the Corporation shall be chosen by the Board of Directors, and each shall hold office until his or her resignation, removal, disqualification, death, or until his or her successor shall be elected and qualified.
- 3.03** Each officer elected by the Board shall hold office until a successor has been elected and qualified or until the earlier removal or resignation of the officer. Any officer may be removed by the Board with or without cause by a majority vote of the members of the Board of Directors.

- 3.04 Any officer may resign at any time by giving written notice to the Board of Directors, the President, or the Secretary. Any resignation shall take effect at the date of the receipt of the notice or at any later time specified in the notice. Unless otherwise specified in the notice, the acceptance of a resignation shall not be necessary to make it effective.
- 3.05 If the office of the President, Vice President, Secretary, or Treasurer becomes vacant, the Board of Directors shall elect a successor to the office.
- 3.06 The President shall be the Chairman of the Board of Directors, and have general supervision, direction, and control of the affairs and officers of the Corporation; have the general powers and duties of management usually vested in the office of President; and have all other powers and duties as may be prescribed by the Board of Directors or these bylaws. Within this authority and in the course of his or her duties, the President shall:
- (a) Preside at all meetings of the Directors and be *ex officio* a member of all standing committees of the Corporation.
 - (b) When authorized by the Board of Directors or required by law, execute, in the name of the Corporation, deeds, conveyances, notices, leases, checks, drafts, bills of exchange, warrants, promissory notes, bonds, debentures, contracts, and other papers and instruments in writing, and, unless the Board of Directors shall order otherwise by resolution, make contracts as the ordinary conduct of the Corporation's affairs may require.
 - (c) Appoint and remove, employ and discharge, and prescribe the duties and fix the compensation of all agents and employees other than the duly appointed officers, subject to the approval of the Board of Directors; and control, subject to the direction of the Board of Directors, all of the officers, agents, and employees.
 - (d) The President, with the approval of the Board of Directors, shall appoint legal counsel for the Corporation. All legal matters, including, without limitation, matters involving interpretation of federal and state law, local ordinances, and tax questions, shall be promptly referred to such counsel for opinion and advice. All amendments to the Articles of Incorporation and these bylaws shall be submitted to legal counsel for review before their adoption.
- 3.07 The Vice President, in the absence or disability of the President, shall perform all the duties of the President, and when so acting shall have all the powers of the President. The Vice President shall have all other powers and perform all other duties as from time to time may be prescribed for him respectively by the Board of Directors or these bylaws.
- 3.08 The Secretary shall:
- (a) Certify and keep the original bylaws or a copy, including all amendments or alterations to the bylaws.
 - (b) Keep at the place where the bylaws or a copy are kept a record of the proceedings of meetings of the Directors, with the time and place of holding, the notice of meeting given, the names of those present at the meetings, whether regular or special, and, if special, how authorized.

- (c) Sign, certify, or attest documents as may be required by law.
- (d) See that all notices are duly given in accordance with the provisions of these bylaws. In case of the absence or disability of the Secretary, or his or her refusal or neglect to act, notice may be given and served by the President or Vice President, if any, or by the Board of Directors.
- (e) Be custodian of the records.
- (f) See that the books, reports, statements, certificates, and all other documents and records required by law are properly kept and filed.
- (g) Exhibit at all reasonable times to proper persons on terms provided by law on proper application, the bylaws, and minutes of proceedings of the Directors.
- (h) In general, perform all duties incident to the office of Secretary, and any other duties as from time to time may be assigned to him or her by the Board of Directors.
- (i) In case of the absence or disability of the Secretary or his or her refusal or neglect to act, any person authorized by the President or Vice President, if any, or by the Board of Directors, may perform the functions of the Secretary.

3.09 The Treasurer shall:

- (a) Have charge and custody of, and be responsible for, all funds of the Corporation, and deposit all funds in the name of the Corporation in banks, trust companies, or other depositories as shall be selected by the Board of Directors.
- (b) Receive, and give receipt for all contributions, gifts, and donations to the Corporation from any source whatever.
- (c) Disburse, or cause to be disbursed, the funds of the Corporation as may be directed by the Board of Directors, taking proper vouchers for the disbursements.
- (d) Keep and maintain adequate and correct accounts of the Corporation's properties and business transactions including account of its assets, liabilities, receipts, disbursements, gains, losses, and capital.
- (e) Exhibit at all reasonable times the books of account and records of the Corporation to any Director, or to proper persons on terms as are provided by law, on proper application during office hours at the office of the Corporation where the books and records are kept.
- (f) When and as requested, render to the President and Directors accounts of all his transactions as Treasurer and of the financial condition of the Corporation.
- (g) In general, perform all the duties incident to the office of Treasurer and all other duties as from time to time may be assigned to him or her by the Board of Directors.

3.10 In case of the absence or disability of the Treasurer or his or her refusal or neglect to act, any person authorized by the President or Vice President, if any, or by the Board of Directors may perform the functions of the Treasurer.

- 3.11 The salaries of the officers shall be fixed from time to time by the Board of Directors, and no officer shall be prevented from receiving a salary by reason of the fact that he is also a Director.

ARTICLE 4 - Indemnification

- 4.01 The Corporation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit, or proceeding, whether civil, criminal, administrative, or investigative, including all appeals (other than an action by or in the right of the Corporation) by reason of the fact that the person is or was a Director, officer, employee, or agent of the Corporation, against expenses, including attorneys' fees, judgments, fines, and amounts paid in settlement actually and reasonably incurred by him in connection with the action, suit, or proceeding; and of that person acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the Corporation and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful. The termination of any action, suit, or proceeding by judgment, order, settlement, conviction, or on a plea of *nolo contendere* or its equivalent, shall not, of itself, create a presumption that the person did not act in good faith and in a manner that he reasonably believed to be in or not opposed to the best interests of the Corporation and, with respect to any criminal action or proceeding, had reasonable cause to believe that his or her conduct was unlawful.
- 4.02 To the extent that a Director, officer, employee, or agent has been successful on the merits or otherwise in defense of any action, suit, or proceeding referred to in this Article, or in defense of any claim, issue, or matter in that action, suit, or proceeding, he or she shall be indemnified against expenses, including attorneys' fees, actually and reasonably incurred by him or her in connection with the action, suit, or proceeding.
- 4.03 Unless ordered by a court, any indemnification made under this Article, shall be made by the Corporation only as authorized in the specific case on a determination that indemnification of the Director, officer, employee, or agent is proper in the circumstances because he has met the applicable standard of conduct set forth in this Article. The determination shall be made (a) by a majority vote of Directors who were not and are not parties to or threatened with the action, suit, or proceeding; or (b) if a majority vote of disinterested Directors so directs, by independent legal counsel (compensated by the Corporation) in a written opinion.
- 4.04 Expenses of each person seeking indemnification under this Article, may be paid by the Corporation as they are incurred, in advance of the final disposition of the action, suit, or proceeding, as authorized by the Board or Directors in the specific case, on receipt of an undertaking by or on behalf of the Director, officer, employee, or agent to repay the amount if it is ultimately determined that he or she is not entitled to be indemnified by the Corporation.

- 4.05 The indemnification provided by this Article shall not be deemed exclusive of, and shall be in addition to, any other rights to which those seeking indemnification may be entitled as a matter of law or under the Articles of Incorporation, these bylaws, any agreement, vote of shareholders, and insurance purchased by the Corporation, or otherwise, both as to action in his official capacity and as to action in another capacity while holding that office, and shall continue as to a person who has ceased to be a Director, officer, employee, or agent and shall inure to the benefit of the heirs, executors, and administrators of that person.
- 4.06 The Corporation may purchase and maintain insurance on behalf of any person who is or was a Director, officer, employee, or agent of the Corporation against any liability asserted against him and incurred by him in that capacity, or arising out of his status in that capacity, whether or not the Corporation would have the power to indemnify him against liability under the provisions of this Article.

ARTICLE 5 - Limitation of Actions

- 5.01 No part of the net earnings of the Corporation shall inure to the benefit of or be distributable to its Directors, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for the services rendered and to make payments and distributions in furtherance of its exempt purposes. No substantial part of the activities of the Corporation shall be carrying on of propaganda or otherwise attempting to influence legislation. The Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.
- 5.02 Notwithstanding any other provisions of the Bylaws, the Corporation shall not carry on any other activities not permitted to be carried on (a) by an organization exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law or (b) by an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United State Internal Revenue Law).
- 5.03 Upon the dissolution of the Corporation, the Directors shall, after paying or making provision for payment of all the liabilities of the Corporation, dispose of all of the assets of the Corporation exclusively for the purposes of the Corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, or religious purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) or the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law), as the Directors shall determine.
- 5.04 The Corporation shall have a racially nondiscriminatory policy and shall not discriminate against directors, employees, applicants, students, and others on the basis of race, color,

or national or ethnic origin. The Corporation shall admit students of any race, color, national and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students and shall be racially nondiscriminatory in the administration of all of its policies and programs.

ARTICLE 6 - Amendments

- 6.01** These bylaws may be amended and new bylaws adopted at any meeting of the Board of Directors by a majority vote of those present, a quorum being present.
- 6.02** As an alternative to section 6.01, these bylaws may be amended and new bylaws adopted without a meeting by the written consent of all of the Directors.

ARTICLE 7 – Five To One Rule

- 7.01** To insure fair and ethical treatment of all employees, and to preserve the nature of the Corporation as a public benefit corporation, in any year in which the gross receipts of the Corporation exceed one million dollars (\$1,000,000.00), the total compensation of the highest paid employee of the corporation shall not exceed five times the total compensation of the lowest paid full time employee.
- 7.02** No part time employee shall be denied full time employment merely to circumvent this article.
- 7.03** To prevent officers of the Corporation from assigning themselves exorbitant compensation, the maximum annual compensation for any employee of the Corporation in any year shall not exceed twenty times the income defined as the poverty level in the State of Indiana for that year, or two hundred fifty thousand dollars (\$250,000), whichever is most.
- 7.04** This Article cannot be removed from the Bylaws, and may only be amended in such manner as will improve the position of the lowest paid full time employees.

ARTICLE 8 – DESIGNATED CONTRIBUTIONS

- 8.01** From time to time the organization, in the exercise of its purposes, may establish various funds to accomplish specific goals. Contributors may designate the purpose for which their donation may be applied. In the event that funds can no longer be applied for their designated purpose, they may be applied at the discretion of the board of directors to the nearest matching purpose, or given to a similar organization that can apply them to the designated purpose.

ARTICLE 9 – BINDING ARBITRATION

- 9.01** All members of this organization agree to submit to binding arbitration any matters which cannot otherwise be resolved, and expressly waive any and all rights in law and equity to bringing any civil disagreement before a court of law, except that judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction thereof.
- 9.02** In the event of any dispute, claim, question, or disagreement arising out of or relating to these bylaws or any related matter, the parties shall use their best efforts to settle such disputes, claims, questions, or disagreement. To this effect, they shall consult and negotiate with each other in good faith and, recognizing their mutual interests, seek to reach a just and equitable solution. If they do not reach such solution within a period of sixty (60) days, then upon notice by either party to the other, disputes, claims, questions, or differences shall be finally settled by arbitration as described in section 9.01, above.
- 9.03** The Procedures for Arbitration shall be as adopted by the President and the Board of Directors.

ARTICLE 10 – PURPOSE

- 10.01** The corporation is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future Federal tax code), including, for such purposes, but not limited to the following: to provide training services to residents of the City of Fort Wayne and Allen County, such as common technical job skills and basic life skills, without charging a fee to the clients for these services; to conduct and disclose research as is to advance the state of the art; to make available (at no cost or for a nominal fee) the materials used in training and the results of research, and to obtain legal protection for the intellectual property rights therein; to provide training to develop the character of the clients in a positive way, so that they may become more self sufficient and better citizens, and so that they build relationships that will help them make positive and sustained social progress; to raise monies or accept donations for any of the purposes of the corporation and to make promissory notes and other negotiable or non-negotiable notes or other evidences of indebtedness, and to secure payment thereof, and the interest thereof, by mortgage or pledge of the whole or any part of the assets of the corporation; and any other lawful purpose or purposes not for profit and not specifically prohibited to corporations under other laws of the State of Indiana.
- 10.02** The Corporation is not intended to serve a religious function, such as conducting church services. No client shall be required or coerced to join any organization, attend a church, adopt a religion or a religious or philosophical belief, or be subjected to any similar demand, as a condition of receiving help from the corporation.

THE UNDERSIGNED DIRECTORS OF ADULT LIFE TRAINING, INC., BY A UNANIMOUS VOTE, HAVE ADOPTED THE FOREGOING BYLAWS THIS DAY, APRIL _____, 2004.

John D. Nash, Jr.

Robert Crawford

Philip Lock

Kathleen Black



Fort Wayne

Joseph E. Kernan, Governor
Alan D. Degner, Commissioner

INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT
201 East Rudisill Boulevard, Suite 202
Fort Wayne, IN 46806-1756
Phone: 260-745-3555
E.S. Fax: 260-745-7757
Claims Fax: 260-456-1964

50+ CAREER CONNECTION

July 1, 2004

Adult Life Training, Inc.
Attn: Mr. John Nash
2702 Spring Street
Fort Wayne, IN 46808

Dear Mr. Nash:

The 50+ Career Connection is a program of Region 5 Indiana Department of Workforce Development (DWD) that serves both job seekers over the age of 50 and employers seeking older work ready employees. The 50+ Career Connection was an initiative begun by Aging and In-Home services and taken over by DWD in July, 2002.

The purpose of this letter is to support the Adult Life Training, Inc. program in its endeavors to obtain grant dollars for the continuation of their program. We know there is a great need for computer training, as witnessed by the continuing number of individuals in the 50+ Career Connection who lack much needed computer skills to keep up with the ever-changing world and economy. Adult Life Training, Inc. has provided that one-on-one computer training that is essential for this very underserved population. Adult Life Training has provided computer training for our 50+ Career Connection clients since March of 2003. The number they have served is countless, as are the compliments and praise from our applicants. Many older workers have obtained jobs they otherwise would not have been qualified for had it not been for the computer training they received under the guidance of John Nash and his program: Adult Life Training, Inc.

The 50+ Career Connection applauds the efforts by Adult Life Training, Inc. and we are very grateful for all they have done for the participants in our program. We hope the efforts to find grant dollars for the continuation of their program will be successful. If you have any questions, please feel free to contact me at: (260) 458-710

Sincerely,

Fred Lanahan
Program Director
Indiana Department of Workforce Development

Exhibit E-1

INDIANA WORKFORCE DEVELOPMENT

*Outstanding
Achievement Award*

PRESENTED TO

JOHN NASH
ADULT LIFE TRAINING, INC.

FOR HARD WORK AND DEDICATION TO THE CITIZENS OF INDIANA

September 16, 2004

Joseph E. Kernan

JOSEPH E. KERNAN, GOVERNOR

Alan D. Degner

ALAN D. DEGNER, COMMISSIONER, WORKFORCE DEVELOPMENT

EXHIBIT
E-2

INDIANA
WORKFORCE
DEVELOPMENT



April 29, 2004

Dear Louise,
I wanted to thank you for letting me take the computer class. As you probably know, Mr. Nash is a very good teacher. He is patient, kind and a good communicator. He also is someone who knows how to support each of us, and when he supports one individual, he is actually helping all of us. I know that this is because of the environment that Mr. Nash created.

Again, let me thank you for the help you have given to me and also to others.

Sincerely,

Jeanne Lavallee

Jeanne Lavallee

John I am sending you
A copy of this letter
because I feel that
you need to know how
much you are wanted
and needed.
P.S. Keep up the
good work

Thanks for
your help
Louise

Exhibit E-3

CAROL S. WELLMAN
4812 Oak Creek Ct.
Fort Wayne, IN 46835
260-485-3010

May 4, 2004

John Nash
2418 Kenwood Ave.
Fort Wayne, IN 46805

Dear John:

I am one of your students that took your classes on Tuesday mornings as a referral from Work One.

I want to take this opportunity to thank you. I especially appreciate the time we spent on learning Linux Spreadsheet / Microsoft Excel spreadsheets. Although I found a job (part time at an insurance agency) before I could get more instruction in the spreadsheets, what I did learn was very helpful.

And all of this is done voluntarily on your part. You are very special. My best to you and the class members.

Thank you.

Sincerely,



Carol S. Wellman

Exhibit E-4

Would you like to find out more?

I would like more information about:

- ☐ Small Computer Hardware
☐ Working Windows™
☐ Word Processing
☐ Spreadsheets
☐ E-mail
☐ Internet Searching and Browsing
☐ WorkOne Internet Job Searching

Please provide contact information:

Name _____

Address _____

City _____ State _____ Zip _____

() - _____

Phone # _____

Please rate your level of experience with
computers:

- ☐ Beginner ☐ Experienced
☐ Novice ☐ Expert

Please remove flap, place in a SASE, and mail to:

Adult Life training, Inc.
C/o Abundant Life Tabernacle
2702 Spring Street
Fort Wayne, IN 46808

(260) 432-0014 x313

Working
Windows™



Adult Life
Training,
Inc.

(260) 432-0014



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Inc. All Rights Reserved.

Exhibit E-5

Exhibit E-5

The remaining pages of
this exhibit, and many
similar items, may be
found by clicking
Download Free Class
Manuals on our main
page.

FY2004 Cumulative

2004 stats so far

COUNT	183	
SESSION HOURS	802	Note 2
STUDENTS	1359	Note 3
STUDENT HOURS	3667	Note 4
SESSIONS HELD	306	
Est Value @ \$20 per student	27180	
Est Value @ \$99 per cred hr	60497	
Est Value @ \$267 per session	81702	

2003 stats

COUNT	96	
SESSION HOURS	255	Note 2
STUDENTS	533	Note 3
STUDENT HOURS	1392	Note 4
SESSIONS HELD	100	
Est Value @ \$20 per student	10660	
Est Value @ \$99 per cred hr	22968	
Est Value @ \$267 per session	26700	

Expected 2004 Totals

COUNT	214	% of 2003	223%
SESSION HOURS	939		368%
STUDENTS	1591		299%
STUDENT HOURS	4292		308%
SESSIONS HELD	358		358%
Est Value @ \$20 per student	31820		299%
Est Value @ \$99 per cred hr	70826		308%
Est Value @ \$267 per session	95651		358%
multiplier	1.1707		

Month	Total	Avg per Week	Quarter
Jan	107	26.75	368
Feb	119	29.75	
Mar	142	35.5	
Apr	173	43.25	453
May	168	42	
Jun	112	28	
Jul	99	24.75	538
Aug	122	30.5	
Sep	118	29.5	
Oct	100	25	199
Nov	99	99	
Dec	0	0	
Year			1359

Notes:

1. Straight line approximation estimating annual amount to be "multiplier" times year-to-date.
2. Total number hours in all sessions
3. Total number students in all sessions
4. Total of the products of the number of students in each session times the hours for that session

Exhibit F

Sheet1

Exhibit G – Demographics

Measured between Oct 25 and Nov 30, 2004

All students sent to us by Work One Centers are accepted, so our demographics simply reflects the traits of the persons who ask Work One for help.
ALL students are at least 50 years of age.

These data were collected solely for IRS use as we do not discriminate in any way.
Therefore continuous data is not available, since we never collected it.

DAY	DATE	TOTAL	BLACK	WHITE	HISPANIC	OTHER	MALE	FEMALE	Sum-Race	Sum-Gender	OK?
Monday	10/25/04	2	1	1	0	0	0	2	2	2	TRUE
Tuesday	10/26/04	4	0	4	0	0	1	3	4	4	TRUE
Wednesday	10/27/04	6	0	5	0	1	2	4	6	6	TRUE
Thursday	10/28/04	2	0	2	0	0	0	2	2	2	TRUE
Friday	10/29/04	4	1	2	1	0	2	2	4	4	TRUE
Monday	11/01/04	6	3	3	0	0	1	5	6	6	TRUE
Tuesday	11/02/04	8	0	7	1	0	1	7	8	8	TRUE
Wednesday	11/03/04	0	0	0	0	0	0	0	0	0	TRUE
Thursday	11/04/04	9	2	7	0	0	1	8	9	9	TRUE
Friday	11/05/04	5	2	3	0	0	3	2	5	5	TRUE
Monday	11/08/04	4	1	2	1	0	1	3	4	4	TRUE
Tuesday	11/09/04	7	0	6	1	0	2	5	7	7	TRUE
	Evening	3	0	3	0	0	1	2	3	3	TRUE
Wednesday	11/10/04	3	1	2	0	0	1	2	3	3	TRUE
Thursday	11/11/04	5	2	3	0	0	1	4	5	5	TRUE
Friday	11/12/04	6	1	5	0	0	3	3	6	6	TRUE
Monday	11/15/04	6	4	2	0	0	0	6	6	6	TRUE
Tuesday	11/16/04	11	0	10	1	0	2	9	11	11	TRUE
Wednesday	11/17/04	5	1	4	0	0	2	3	5	5	TRUE
Thursday	11/18/04	5	2	3	0	0	1	4	5	5	TRUE
Friday	11/19/04	7	2	5	0	0	2	5	7	7	TRUE
Monday	11/22/04	2	0	2	0	0	1	1	2	2	TRUE
Monday	11/29/04	1	0	1	0	0	0	1	1	1	TRUE
Tuesday	11/30/04	8	0	8	0	0	2	6	8	8	TRUE
	Evening	1	0	1	0	0	1	0	1	1	TRUE
Wednesday	12/01/04										
Thursday	12/02/04										
Friday	12/03/04										
Sums		120	23	91	5	1	31	89	120	120	
Percents		100.00%	19.17%	75.83%	4.17%	0.83%	25.83%	74.17%	100.00%	100.00%	

Exhibit H: Financial accounting FY 2004.**Adult Life Training, Inc.**

Transactions as of Jan 2004 thru Nov 2004

Date	Check No.	Memo	For	IN	OUT
03/26/04 04:56 pm		New Account Deposit	Donation from John Nash	\$100.00	
04/23/04 03:52 pm	Deposit	Donation -	Donations	\$500.00	
05/11/04 08:51 am		DELUXE CHECK	Bank Charges		-\$11.75
05/11/04 03:45 pm	89	Indiana Data Center	Web Hosting & Internet Microwave Service		-\$247.90
05/18/04 07:31 pm	Deposit	Donation - John Nash	donations	\$250.00	
05/20/04 02:45 pm	92	Stone Computer	Equipment		-\$218.00
05/21/04 11:40 am	91	Abundant Life Tabernacle	Offering		-\$37.00
05/21/04 11:40 am	90	Abundant Life Tabernacle	Tithe		-\$75.00
05/26/04 04:47 pm	Deposit	Donation -	donations	\$20.00	
06/11/04 06:15 pm	Deposit	Donation - loose (Plastic Pig)	donations	\$18.47	
07/09/04 03:04 pm	1026	Internal Revenue Service	Taxes - CodeWeavers		-\$64.59
07/13/04 02:25 pm	97	Indiana Department of Revenue	Taxes - CodeWeavers		-\$2.00
08/24/04 01:07 pm	99	Check	Taxes - CodeWeavers		-\$25.71
10/04/04 03:43 pm	93	Abundant Life Tabernacle	Web Hosting - Abundant Life will pay for Microwave hereafter		-\$50.00
10/20/04 03:57 pm	100	Indiana Data Center	Web Hosting		-\$24.95
03/26/04 04:55 pm		New Account Deposit	Donation from John Nash	\$147.33	
03/26/04 04:55 pm		New Account Deposit (Error Corrected) - Error Correct	Bank Error - Correct Duplicate Entry		-\$147.33
03/26/04 04:56 pm		New Account Deposit	Bank Error - Duplicate Entry	\$147.33	
04/01/04 12:26 am		Dividend	Interest Earned	\$0.02	
04/30/04 11:58 pm		Dividend	Interest Earned	\$0.09	
05/31/04 12:55 am		Dividend	Interest Earned	\$0.08	

Sheet1

07/01/04 01:01 am	Dividend	Interest Earned \$0.08
07/31/04 10:49 pm	Dividend	Interest Earned \$0.08
09/01/04 01:39 am	Dividend	Interest Earned \$0.08
10/01/04 01:30 am	Dividend	Interest Earned \$0.08
10/31/04 10:42 pm	Dividend	Interest Earned \$0.08

totals	<u>\$1,183.72</u> -\$904.23
net	<u>\$279.49</u>

Summary

Income

Donation from John Nash upon Closing of CodeWeavers	\$247.33
Bank Error – Duplicate Entry	\$147.33
Donations	\$788.47
Interest Earned	\$0.59
Total	<u><u>\$1,183.72</u></u>

Expense

Correct Bank Error	147.33	
Charge for Checks	11.75	
Microwave & Web Hosting	Note 1	322.85
Taxes – CodeWeavers	Note 2	92.3
Equipment		218
Tithe & Offering	Note 3	112
Total		<u><u>904.23</u></u>

\$756.90

<u>Net</u>	<u><u>\$279.49</u></u>
------------	------------------------

Note 1: Costs per month were 99.00 for a microwave link to the internet and 24.95 for web hosting. Abundant Life Tabernacle began paying for the microwave in July while Adult Life training continued to pay for it's web hosting. John Nash paid most of the microwave and web hosting out of his own money because the corporation had no donations with which to pay, due to its lack of tax exempt status.

Note 2: Donation from John Nash for 3/26 for \$247.33 was contingent upon all legal obligations of CodeWeavers (dissolved) being met, esp. taxes. In return, all CodeWeavers funds (247.33) were transferred directly to Adult Life Training by the bank, and a scanner (value \$20) and two staplers (value \$10) were also transferred to ALTI ownership.

Note 3: Tithe and offering are paid at the rate of 10% and 5% respectively for the business purposes of 1. insuring continued income through participation in God's financial plan, and 2. maintaining good relations with Abundant Life Tabernacle, which furnishes the room and (indirectly through Abundant Life Christian Academy) the computers used to provide training services. A simple rent payment at market rates would have far exceeded this amount, and it achieves the same end. This is considered a business investment not charity.

Date : 11/13/2004

Time : 8:34:16 PM

Transaction Detail Report

Account

Checking

Category

All Categories

Date Range

January 01 2004

Preset Date Range

Custom

to

November 13 2004

Sort Order

Date

Update

Date	Number	Description/Payee	Category	Amount
3/26/2004 4:56:32 PM		New Account Deposit	No Category	100.00
4/23/2004 3:52:27 PM		Deposit - <i>- Donation</i>	No Category	500.00
5/11/2004 8:51:51 AM		DELUXE CHECK	Bank Charges	11.75
5/11/2004 3:45:31 PM	89	Indiana Data Center	Telephone	3.70
5/18/2004 7:31:13 PM		Deposit - <i>J. Nash Donation</i>	donations	250.00
5/20/2004 2:45:03 PM	92	Stone Computer	Equipment	200.00
5/21/2004 11:40:01 AM	91	Abundant Life Tabernacle	Offering	7.00
5/21/2004 11:40:01 AM	90	Abundant Life Tabernacle	Offering	7.00
5/26/2004 4:47:03 PM		Deposit - <i>Donation</i>	donations	20.00
6/11/2004 6:15:43 PM		Deposit - <i>Loose Donations</i>	donations	18.47
7/9/2004 3:04:44 PM	1026	Internal Revenue Service	Taxes	40.50
7/15/2004 2:25:32 PM	97	Indiana Department of Revenue - <i>Sales Tax</i>	Taxes	3.00
8/24/2004 1:07:56 PM	99	Check <i>Indiana Dept of Revenue</i>	No Category	25.00
10/4/2004 3:43:21 PM	93	Check <i>ALT for Ind. Data Ctr</i>	No Category	50.00
10/20/2004 3:57:20 PM	100	Check <i>Indiana Data Center</i>	No Category	50.00

Exhibit H-3

Date : 11/13/2004

Time : 8:37:21 PM

Transaction Detail Report

Account

Savings

Category

All Categories

Date Range

January 01 2004

Preset Date Range

Custom

to

November 13 2004

Sort Order

Date

Update

Date	Number	Description/Payee	Category	Amount
3/26/2004 4:55:14 PM		New Account Deposit	No Category	147.33
3/26/2004 4:55:44 PM		New Account Deposit (Error Corrected) - Error Correct	No Category	-147.33
3/26/2004 4:56:16 PM		New Account Deposit	No Category	147.33
4/1/2004 12:26:06 AM		Dividend	No Category	0.02
4/30/2004 11:58:30 PM		Dividend	No Category	0.09
5/31/2004 12:55:30 AM		Dividend	No Category	0.08
7/1/2004 1:01:28 AM		Dividend	No Category	0.08
7/31/2004 10:49:02 PM		Dividend	No Category	0.08
9/1/2004 1:39:15 AM		Dividend	No Category	0.08
10/1/2004 1:30:18 AM		Dividend	No Category	0.08
10/31/2004 10:42:03 PM		Dividend	No Category	0.08

Exhibit A-4

The Adviser Chain Reaction

I'd like to buy a fast-food franchise. How big is the investment?

Big. Buying a Mickey D's can cost \$461,000 to \$788,500, plus an initial fee of \$45,000. Lower-profile companies will obviously be cheaper. Maui Wowi, an emerging smoothie chain, lets you build up to three locations (typically carts) for \$27,500.



What does franchising get you? A brand name, proven business approaches, bulk purchasing power, plus marketing and training support. But few franchisees make money the first year. And the parent company can exercise control down to the brand of mustard for your burgers. It can even allow another franchise to open across the street—a big concern in an oversaturated, highly competitive market.

Still interested? Find a

franchise broker to match you with a business. Some good starting points are www.franchisesolutions.com, www.franchisehandbook.com, and www.frannet.com.

I've got 35 years of experience and I'm worried my resumé makes me look old. How much detail should I include?

Go easy on the ancient history: your 35 years of experience can lead to a 35-page resumé.

Instead, keep things short—no more than two pages—and emphasize your recent training and accomplishments. To minimize the age factor, list jobs from 15-plus years ago in a bare-bones "Early Experience" section. Another age-hiding trick: omit the year of your college graduation.

For resumé makeover tips, check out *Resumes That Knock 'Em Dead* by Martin John Yate or visit www.susanireland.com.

Jennifer B. Kahnweiler is president of AboutYOU, Inc. Her website is www.aboutyouinc.com.

My Big Fat Geek Workshop

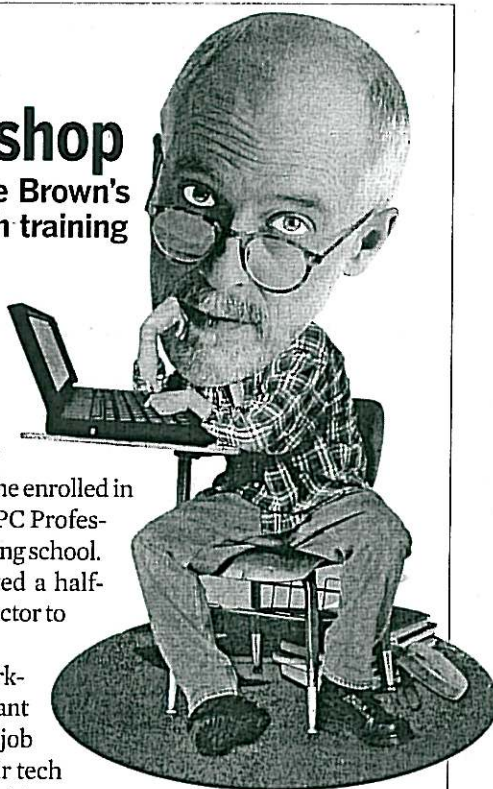
Think Linux is Charlie Brown's friend? You need tech training

Gerry Korn used to run nightclubs in New York and Boca Raton, Florida. But after a bout with cancer, Korn, 68, knew he needed a job without the smoke and crazy hours of the nightclub biz. So he enrolled in a computer-repair course at PC Professor, a Boca Raton-based training school. Since then? He has completed a half-dozen assignments as a contractor to a large tech company.

Like Korn, many 50-plus workers who are scanning the want ads—or trying to keep the job they have—need to boost their tech skills. Fifty-three percent of human-resource pros believe a disadvantage to hiring older employees is that they don't keep up with technology, according to a survey by the Society for Human Resource Management. "Employers use computers as a barometer to judge how willing you are to adapt," says Jane Lommel, Ph.D., president of Workforce Associates, Inc., in Indianapolis. "It's short-hand for asking, 'Are you keeping up with changes in the world?'"

It's also why computer instructors are seeing an increase in older students: "They used to come in and just learn the basics," says Rob Fellman, director of PC Professor. "Now they're learning the entire gamut, from Microsoft Word and Excel to Adobe Photoshop."

If you're in the market for training, look for "quick and dirty" courses that focus on practical applications, suggests Lommel—no need to learn advanced computer theory. And while demand will stay strong for database administration and office application skills (such as Word, Excel, and Outlook), you can pull away from your competitors by focusing on the increasing need for expertise in Linux (an operating system competing with Windows), Cisco (hardware and software that are "the future of networking," says Fellman), and Visual Basic.NET, a programming language for Windows and Internet applications. —Karen M. Kroll



The Wonder Years Turns out you have only five years in the workplace—ages 35–40—when you're free of age bias. Otherwise, you're seen as too young or too old, notes a recent British report. But don't shed tears for young workers; older ones are still more likely to feel effects of ageism.

RIGHT: FRANCISCO OZCERES; LEFT: INDO FAST; BOTTOM: GETTY IMAGES



Linux for IBM FAQ

Why is IBM supporting Linux?

Because we admire it, we believe in it, we need it, and it's good for customers.

IBM's vision is to help build the e-business infrastructure of the future, to drive towards dynamic e-business and integrated, intelligent infrastructure. The complexity and demands of this vision are staggering, mind-boggling. We've looked hard at what it will take to get there, and two facts have become clear.

Second, the complexity of the task is so great that IBM simply can't do it alone. No company can do it alone (although some still suggest otherwise). Only the concerted effort of the larger technology community can make it happen. And only the Linux movement can marshal that effort.

Is IBM trying to "own" Linux?

No. Not at all. No one owns it and no one will. That's why it's so powerful.

Linux is an open movement and a global community. Our role, like any member of the Community, is to assist it, contribute to it, and champion it. IBM has put a stake in the ground: we are now and will remain a strong contributor to and evangelist of the Linux movement. If it succeeds, we all succeed.

Does this mean IBM is giving up on OS/390®, AIX® and OS/400®?

Absolutely not. Linux is complementary to our existing platforms. Linux makes each of these platforms more useful and more valuable. The strengths and roles of each now benefit from the flexibilities of Linux.

The real beneficiaries are customers and the Linux community. IBM server customers gain all the upside benefits of Linux. With no compromise to get there. And the Linux community gains the best hardware technology in the world.

In Q4 2000, IBM shipped 100% more OS/390 MIPS than the previous year. And AIX sales were up 49%. Both platforms can run Linux applications. Again, the Linux movement is all upside.

Is this collaboration idea for real, or just feel-good

Exhibit J

Real. Very real. If you think it's just fluff, you've missed the point.

IBM spends \$5 billion a year on R&D. And we're putting a billion dollars behind Linux. But even all that is nothing compared to what the Linux community will generate spontaneously.

This is a new way of looking at the world: companies, alliances, partnerships and individuals working together, each contributing their particular expertise to create a "massively parallel thinking" force that is immeasurably more powerful than any single entity, including IBM.

Isn't Linux about young rebels wearing sandals and hacking all night?

Yes. And no.

Yes, in that the Linux movement embodies a spirit of creativity and the "whatever-it-takes" drive that always accompanies profound change.

No, in that the Linux movement has a track record of real accomplishment and discipline that any formal company (large or small) would love to call its own. A few examples:

- Linux is the fastest-growing server OS.
- One out of four new OS installations in 1999 was a Linux installation.
- Linux is projected to comprise 38% of all new OS installations in 2004.

Linux is global and hardware agnostic.

So what does IBM contribute to the Linux community?

We put Linux on the mainframe.

We're Linux-enabling our entire server line.

Linux is becoming the reference platform for all of IBM development. It's not there yet but it will be.

We're spending \$300 million over the next three years to create mission-critical-level service and support for Linux.

IBM created and supports the Linux Technology Center to jointly develop projects with the Linux community.

We even built a Linux watch.

The list goes on and on.

Why Linux and not some other platform?

At the technology level, the answer is integration and standards.

Integrating platforms and software is the real road to the next

J-2

generation of truly seamless infrastructure. The open standards of the Internet made it possible to integrate networks. Linux will do for applications what the Internet did to networks.

Like the Internet, Linux is the next open, freely accessible standard around which the IT and developer world is rallying. Once the standard is agreed upon, innovation and progress accelerate. Linux is the agreement.

What does Linux mean to customers?

Ask them yourself.

Interoperability: When was the last time your IT staff told you that application A cannot exchange data with application B because they run on platforms C and D?

Integration/Development: Ask your IT people where they spend more time: retrofitting the way your company does business to fit an inflexible proprietary OS; or tuning and customizing a flexible OS to deliver exactly what your business wants to achieve.

Skills: Kids all over the world are learning Linux every day. The overwhelming preference for Linux by young technical people is turning future generations of skilled programmers into future generations of skilled Linux programmers.

Resources: Which OS vendor offers a development team with the best brains in the world, thousands of global beta testers, millions of customers, and support for every hardware platform? The answer is IBM.

How does Linux help IBM compete?

Linux is the future.

IBM is betting on Linux because it's good for the IT industry, good for the Linux community, good for IBM, and good for IBM customers.

The same is not true for some of our competitors who, despite repeated overtures to the "open" philosophy and the Linux community, remain tied to proprietary legacy systems.

Add Qualifications to this.

John D. Nash, Jr.

[REDACTED]
2418 Kenwood Avenue
Fort Wayne, IN 46808
(260) 373-0914 home
(260) 432-0014 x313 work
President

Kathleen Black

[REDACTED]
7260 Lakeridge Drive
Fort Wayne, IN 46819
(260) 747-3408 home
Secretary

Philip Lock

[REDACTED]
1414 Margaret Avenue
Fort Wayne, IN 46808
260-429-1254 work
260-429-2087 work (fax)
(260) 420-3419 home

Robert Crawford

[REDACTED]
4529 Spatz
Fort Wayne, IN 46806
(260) 456-3599 home

Internal Revenue Service
Director, EO Rulings & Agreements
P.O. Box 2508
Cincinnati, OH 45201

Recd
12-28-04
PM

Department of the Treasury

Employer Identification Number:
59-3782924
Document Locator Number:
17053-351-02003-4
Toll Free Number: 877-829-5500
FAX Number: 513-263-3756
Application Form: 1023
User Fee Paid: \$150.00

Date: December 17, 2004

ADULT LIFE TRAINING INC
2702 SPRING ST COMPUTER LAB A
FORT WAYNE, IN 46808

Acknowledgement of Your Request

We received your application for exemption from federal income tax. When communicating with us, please refer to the employer identification number and document locator number shown above.

What Happens Next?

Your application was entered into our computer system at our processing center in Covington, Kentucky, and has been sent to our Cincinnati office for initial review. We approve some applications based on this review. If this is the case, you will receive a letter stating that you are exempt from federal income tax.

If the initial review indicates that additional information or changes are necessary, your application will be assigned to an Exempt Organization Specialist who will call or write you. We assign applications in the order we receive them.

If the additional information indicates that you qualify for exemption, you will receive a letter stating that you are exempt from federal income tax. If you do not qualify for exemption, we will send you a letter telling you why we believe you do not qualify and will include a complete explanation of your appeal rights.

The IRS does not issue "tax exempt numbers" or "tax exempt certificates" for state or local sales or income taxes. If you need exemption from these taxes, contact your state or local tax offices.

How long will this process take?

Normally, you may expect to hear from us within 120 days. If you do not, call our toll free number between the hours of 8 a.m. and 6:30 p.m. Eastern Time. Please have your identification numbers available so that we can identify your application. If you would rather write than call, please include a copy of this notice with your correspondence.