

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

Do not enter Social Security numbers on this form as it will be made public.

Information about Form 1023-EZ and its separate instructions is at [www.irs.gov/form1023ez](http://www.irs.gov/form1023ez)**Note:** If exempt status is approved,  
this application will be open for  
public inspection.**Check this box to attest that you have completed the Form 1023-EZ Eligibility Worksheet in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3).**

Have your annual gross receipts exceeded \$50,000 in any of the past 3 years and/or do you project that your annual gross receipts will exceed \$50,000 in any of the next 3 years? If yes, stop. Do not file Form 1023-EZ. See Instructions.

☐ Yes☒ No

Do you have total assets the fair market value of which is in excess of \$250,000? If yes, stop. Do not file Form 1023-EZ. See Instructions.

☐ Yes☒ No**Part I Identification of Applicant**

<b>1a</b> Full Name of Organization PHRONESIS PROJECT		<b>b</b> Care Of Name (if applicable) MICHAEL CORNING		
<b>c</b> Mailing Address (number, street, and room/suite). If a P.O. box, see instructions. 69650 OMAHA ROAD		<b>d</b> City SISTERS	<b>e</b> State OR	<b>f</b> Zip code + 4 97759
<b>2</b> Employer Identification Number 39-3287193	<b>3</b> Month Tax Year Ends (MM) 12	<b>4</b> Person to Contact if More Information is Needed MICHAEL CORNING		
<b>5</b> Contact Telephone Number 541-208-2193		<b>6</b> Fax Number (optional)	<b>7</b> User Fee Submitted \$275.00	
<b>8</b> List the names, titles, and mailing addresses of your officers, directors, and/or trustees. (If you have more than five, see instructions.)				
First Name: MICHAEL		Last Name: CORNING		Title: PRESIDENT
Street Address: 69650 OMAHA RD		City: SISTERS		State: OR Zip code + 4: 97759
First Name:		Last Name:		Title:
Street Address:		City:		State: Zip code + 4:
First Name:		Last Name:		Title:
Street Address:		City:		State: Zip code + 4:
First Name:		Last Name:		Title:
Street Address:		City:		State: Zip code + 4:
First Name:		Last Name:		Title:
Street Address:		City:		State: Zip code + 4:
First Name:		Last Name:		Title:
Street Address:		City:		State: Zip code + 4:
<b>9a</b> Organization's Website (if available): PHONESISPROJECT.ORG				
<b>b</b> Organization's Email (optional): INFO@PHRONESISPROJECT.ORG				

**Part II Organizational Structure**

- 1** To file this form, you must be a corporation, an unincorporated association, or a trust. **Select the box** for the type of organization.
- ☒ Corporation ☐ Unincorporated association ☐ Trust
- 2** ☒ **Check this box** to attest that you have the organizing document necessary for the organizational structure indicated above.  
(See the instructions for an explanation of **necessary organizing documents**.)
- 3** Date incorporated if a corporation, or formed if other than a corporation (MMDDYYYY): 07182025
- 4** State of Incorporation or other formation: Oregon
- 5** Section 501(c)(3) requires that your organizing document must limit your purposes to one or more exempt purposes within section 501(c)(3).
- ☒ **Check this box** to attest that your organizing document contains this limitation.
- 6** Section 501(c)(3) requires that your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
- ☒ **Check this box** to attest that your organizing document does not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
- 7** Section 501(c)(3) requires that your organizing document must provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.
- ☒ **Check this box** to attest that your organizing document contains the dissolution provision required under section 501(c)(3) or that you do not need an express dissolution provision in your organizing document because you rely on the operation of state law in the state in which you are formed for your dissolution provision.

**Part III Your Specific Activities**

- 1** Briefly describe the organization's mission or most significant activities (limit 250 characters)

Phronesis educates the public on ethics and democracy by publishing free materials, hosting in-person and online workshops, and developing open-source tools that foster critical thinking and civic engagement.

- 2** Enter the appropriate 3-character NTEE Code that best describes your activities (See the instructions): B70

- 3** To qualify for exemption as a section 501(c)(3) organization, you must be organized and operated exclusively to further one or more of the following purposes. By checking the box or boxes below, you attest that you are organized and operated exclusively to further the purposes indicated. **Check all that apply.**

- ☐ Charitable
 ☐ Religious
 ☒ Educational
 ☐ Scientific
 ☐ Literary
 ☐ Testing for public safety
 ☐ To foster national or international amateur sports competition
 ☐ Prevention of cruelty to children or animals

- 4** To qualify for exemption as a section 501(c)(3) organization, you must:

- ☒ Refrain from supporting or opposing candidates in political campaigns in any way.
- ☒ Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).
- ☒ Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
- ☒ Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s).
- ☒ Not devote more than an insubstantial part of your activities attempting to influence legislation or, if you made a section 501(h) election, not normally make expenditures in excess of expenditure limitations outlined in section 501(h).
- ☒ Not provide commercial-type insurance as a substantial part of your activities.

☒ **Check this box** to attest that you have not conducted and will not conduct activities that violate these prohibitions and restrictions.

- 5** Do you or will you attempt to influence legislation? \_\_\_\_\_ ☐ Yes ☒ No  
(If yes, consider filing Form 5768. See the instructions for more details.)
- 6** Do you or will you pay compensation to any of your officers, directors, or trustees? \_\_\_\_\_ ☒ Yes ☐ No  
(Refer to the instructions for a definition of **compensation**.)
- 7** Do you or will you donate funds to or pay expenses for individual(s)? \_\_\_\_\_ ☒ Yes ☐ No
- 8** Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States? \_\_\_\_\_ ☐ Yes ☒ No
- 9** Do you or will you engage in financial transactions (for example, loans, payments, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control? \_\_\_\_\_ ☐ Yes ☒ No
- 10** Do you or will you have unrelated business gross income of \$1,000 or more during a tax year? \_\_\_\_\_ ☐ Yes ☒ No
- 11** Do you or will you operate bingo or other gaming activities? \_\_\_\_\_ ☐ Yes ☒ No
- 12** Do you or will you provide disaster relief? \_\_\_\_\_ ☐ Yes ☒ No

**Part IV Foundation Classification**

**Part IV 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.**

- 1** Are you applying for recognition as a church, school, or hospital (described in section 170(b)(1)(A)(i), (ii), or (iii) of the Internal Revenue Code)? If yes, stop. Do not file Form 1023-EZ. See Instructions ☐ Yes ☒ No
- 2** If you qualify for public charity status, check the appropriate box (**2a - 2c** below) and skip to **Part V** below.
- a** ☐ **Select this box** to attest that you normally receive at least one-third of your support from public sources or you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization. **Sections 509(a)(1) and 170(b)(1)(A)(vi).**
- b** ☒ **Select this box** to attest that you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income. **Section 509(a)(2).**
- c** ☐ **Select this box** to attest that you are operated for the benefit of a college or university that is owned or operated by a governmental unit. **Sections 509(a)(1) and 170(b)(1)(A)(iv).**
- 3** If you are not described in items **2a - 2c** above, you are a private foundation. As a private foundation, you are required by section 508(e) to have specific provisions in your organizing document, unless you rely on the operation of state law in the state in which you were formed to meet these requirements. These specific provisions require that you operate to avoid liability for private foundation excise taxes under sections 4941-4945.
- ☐ **Select this box** to attest that your organizing document contains the provisions required by section 508(e) or that your organizing document does not need to include the provisions required by section 508(e) because you rely on the operation of state law in your particular state to meet the requirements of section 508(e). (See the instructions for explanation of the section 508(e) requirements.)

**Part V Reinstatement After Automatic Revocation**

**Complete this section only if you are applying for reinstatement of exemption after being automatically revoked for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under section 4 or 7 of Revenue Procedure 2014-11. (Check only one box.)**

- 1** ☐ **Check this box** if you are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By checking this box, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. (See the instructions for requirements.)
- 2** ☐ **Check this box** if you are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filing this application.

**Part VI Signature**

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

MICHAEL CORNING

(Type name of signer)

PRESIDENT

(Type title or authority of signer)

07222025

(Date)