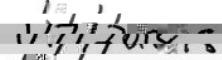


ENCLOSED PAPERWORK AND FORMS FOR OUR TAXEXEMPTED, INC.
APPLICATION FOR TAX EXEMPTION UNDER 501 (c)(3) OF THE INTERNAL REVENUE CODE. ENCLOSED DOCUMENTS ARE NOT TO BE MOVED OR REMOVED.

- IRS Checklist
 Form 1023
 Schedule H
 New York Articles of Incorporation
 Bylaws
 Form 501C
 Narrative of Organization Form 1023 With Int'l Activity Quest. Compliance & Sub. & Sub. Responses
 Corporate Conflict of Interest Policy
 Corporate Conflict of Interest Policy
 Signed board minutes
 Initial Board Minutes
 Hiring of Executive Director and Approval of Salary
 FEIN Paperwork
 Supporting Public Documents for Nonprofit Status
 IRS Rev Ruling 2004-51
 IRR 2004-22
 Rev Ruling 71-460, T.D. 7722, HC.B.125
 IRS Memorandum, Num. 10005900 11/14/01
 Rev Ruling 67-27, T.D. 7712, Discussion
 IRS 1983 EO, T.D. 7712, Discussion
 Rev Ruling 83-46, 1983-7 CB, 6724
 Rev. Proc. 92-20, 1992-2 CB, 241
 Publication 1421, TC/RD, 7/2011, Page 4
 IRC Section 170
 Rev. Rul. 66-79
 Rev Ruling Revenue Rul. 68-389, 1968-2 CB, 210
 Volunteer Doctor Practicing in the U.S. Outside Boundaries

Under penalties of perjury, I declare that I have examined this, including all documents accompanying this application, and to the best of my knowledge, they contain all relevant facts relating to the request for tax exemption, and that there is no other information which should be contained in this application.


Mariano Manila, Executive Director
Save Our Taxpayer Dollars


Date:

Form 1023 Checklist

(Revise 07/01/2007)

Application for Recognition of Exempt Status Under Section 501(c)(3) of the Internal Revenue Code

Note: Retain a copy of this checklist and Form 1023 in your permanent records. Refer to the General Instructions, section 1, for further information.

Checklist items marked with an asterisk (*) are mandatory. Items marked with a double asterisk (***) are optional. Items marked with a triple asterisk (****) are required if you file Form 1023 as a "checklist" application. If you file Form 1023 as a "checklist" application, you must attach the items listed below. You may attach additional documents if you do not attach all the required items.

- Attached hereto are all documents, exhibits, or attachments required by law, including:
 - Form 1023, Application for Recognition of Exempt Status Under Section 501(c)(3) of the Internal Revenue Code;
 - Form 8821, Tax Information Return, Attached to Form 1023;
 - Executive Order 13166, Executive Order 13166;
 - Application for Form 1023 as a "checklist" application (if filing);
 - Articles of organization;
 - Amended articles of incorporation;
 - Bylaws or other rules of operation and amendments;
 - Documentation of non-discriminatory treatment of race, color, sex, age, national origin, creed, or disability;
 - Form 5768, Statement of Expenditures for Political Activities, if you plan to make expenditures toward political registration (if filing);
 - All other attachments, including explanations, financial data, organizational materials or publications, later pages with hand and print.
- Use of my mail, plain black or envelope, for mailing. **DO NOT MAIL FORMS OR ATTACHMENTS IN YOUR CHECKBOOK OR MONEY ORDER AS PART OF YOUR APPLICATION; SEND THEM SEPARATELY.**
- Employer identification Number (EIN)
- Completed Part I through XI of the application, including all required information and any and all required Schedules A through H:
 - You must provide a benefit description of your past, present, and planned activities.
 - Generalization of the minute answer questions in the Form 1023 application application will prevent us from requesting further inquiry as tax examination.
 - You must describe your proposed activities in detail.
 - Financial information should include your proposed and proposed activities.
- Schedule A: Yes No ✓ Schedule E: Yes No
- Schedule B: Yes No ✓ Schedule F: Yes No
- Schedule C: Yes No ✓ Schedule G: Yes No
- Schedule D: Yes No ✓ Schedule H: Yes No

- A copy of your complete articles of incorporation (including by-laws). Any one of the following and dissolution clauses is the authority or reason for the issuance of determination letters:
- Location of Purpose Clause from Part III, line 1 (Page) Article and Resolution Number
 - Location of Dissolution Clause from Part III, line 20 or 21 (Page) Article and Resolution Number
- Signature of an officer, director, trustee, or member who has authority to sign the application.
- Signature date: 10/01/2020
- Your name on the application must be the same as your legal name as it appears in your organization.

Please print clearly in ink. If you are using a fax machine, a photocopier, or a scanner, please print the application, Form 100, and all other required information to:

Internal Revenue Service
Attention: EIN Determination Letters
Stop 31
P.O. Box 12192
Covington, KY 41012-0192

If you are using a personal computer, you may use service Form 100, and 102 for your file, attachments to:

Internal Revenue Service
Attention: EIN Determination Letters
Stop 31
201 W. Jefferson Street
Covington, KY 41011

Form 1023**Application for Recognition of Exemption
Under Section 501(c)(4), 501(c)(5), or 501(h) of the Revenue Code**Note: If ex...
[Redacted](Rev. December 6, 2011)
Department of the Treasury
Internal Revenue Service

- Under our federal privacy laws, certain numbers on this form must not be made public.
► Go to www.irs.gov/Form1023 for instructions concerning the information.

Use the instructions to complete this application for a recognition of all tax-exempt status. Only items that are relevant to your organization's activities will appear on this form. If you have questions about the required information, contact your attorney or accountant. If you have other appropriate questions, the application may be submitted 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 sheet by date and page number. Complete Parts I-XI of Form 1023 in the order of the numbered steps that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)	Save Our Jannah, Inc.				
2 Street address (Number and prefix/tract) (see instructions)	12 Bryant Avenue	3 Mailing address (Number and prefix/tract) (see instructions)	Room/Suite #	4 Employer identification number (EIN)	89-2737784
City, state or town, and ZIP		Monroe, NY 10540		5 Month the annual accounting period ends (1-12)	12
6 Primary telephone number (including area code)		845-421-3000		b Phone:	845-421-3000
a Fax number				c Fax: (optional)	
7 Are you represented by an authorized representative, such as an attorney or account? If "Yes," provide the organization's name and the name and title of the authorized representative. If "No," include a description of your organization's financial position for the year 2008. Not all organizations are required to provide this information. Representatives may sign your application if you would like us to communicate with them on your behalf.					
8 Was a person who is not an employee of your organization, officers, directors, trustees, managing members, or partners, or a representative listed in line 7, paid compensation during the year? If "Yes," provide the name and title of the person, the nature and activities of your organization, or activities of the financial or tax professionals, the amounts paid or promised to be paid, and describe that person's role.					
9a Organization's email address: SaveOurJannah@earthlink.net					
b Organization's website address:					
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If "Yes," are granted tax-exempt status under claiming to be excluded from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations required to file Form 990 or Form 990-EZ.					
11 Did the organization file a tax return, or portion of another than a corporation? If "Yes," attach.					
12 Were you incorporated in another country? If "Yes," state the country.					

For Paperwork Reduction Act Notice, see Instructions.

Cat. No. 17133B.

Form 1023 | Rev. 12-2011

Part II ■ Organizational Structure

You must file a copy of your organization's articles of incorporation or certificate of formation, bylaws, and any amendments to either of these documents, if applicable. See instructions for more information on this form unless you can attach copies of them.

- 1 Are you incorporated? If "Yes," attach a copy of your articles of incorporation showing the date of filing with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show the date of filing.
- 2 Are you a limited liability company (LLC)? If "Yes," attach a copy of your articles of organization showing the date of filing with the appropriate state agency. If you have a partnership agreement, attach a copy. Include copies of any amendments to your articles and be sure they show the starting date of publication. Refer to the instructions for circumstances within an LLC that must file this form.
- 3 Are you a non-profit corporation? Attach a copy of your articles of incorporation showing the date of incorporation; if you are a church, organization, or association, attach at least two signatures. Include signed and dated copies of any amendments.
- 4a Are you a trust? If "Yes," attach the signed and dated copy of your trust agreement included along with the signed and dated copies of any amendments.
- b Have you been dissolved? If "No," explain why you are no longer without authority to do business in Texas. Yes No
- 5 Have you adopted bylaws? If "Yes," attach a copy, including the date of adoption. Yes No Not Applicable

Part III ■ Required Provisions for Your Organizing Document

The following questions are designed to determine whether your organizing document contains the required provisions to meet the organization requirements set forth in the Texas Non-Bank Charitable Organization Act. If your organization does not meet the organization requirements, this application will not be approved until you have amended your organizing document. Use your original incorporated organizing documents (show Texas Non-Bank Charitable Organization Act) if you are a corporation or your original articles of incorporation (show Texas Non-Bank Charitable Organization Act) if you are a non-profit corporation.

- 1 Section 501(c)(3) requires your organizing document state your exempt purpose(s), which is charitable, religious, educational, literary, scientific, or similar. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement. Refer to the instructions for this section in your original organizing document. Here is the instruction for the non-profit corporation bylaws.
- 2 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, literary, scientific, or similar purposes. Check the box to confirm that your organizing document meets this requirement by checking off the distribution of assets upon dissolution. If you have a provision for your dissolution, check the box on line 2a and continue on line 2c.
 - a. If you checked the box on line 2a, specify the location of your dissolution if applicable. Article 8, 3rd Paragraph. Do not complete line 2b if you checked box 2a. Page 3, Article 8, 3rd Paragraph.
 - b. If you unchecked the box on line 2a, specify the location of your dissolution if applicable. Article 8, 3rd Paragraph.
 - c. See the instructions for information about the operation of solvent funds in your particular state. Check this box if you rely on operation of solvent funds upon dissolution and indicate the state.

Part IV ■ Name and Description of Your Activities

Using an attachment sheet, describe your organization, all its activities, and how it is funded. You do not have to provide details of this information in response to the 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 one or more copies of newsletters, brochures, or similar documents for supporting details of your activities. Refer to the instructions for this section for information on what to do if your organization has more descriptive information about its activities than can be accommodated in this section. After listing the information in this section, attach a separate sheet. Refer to the instructions for information on what to do if you exceed the space limit.

Part V ■ Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Involves

- 1a I list below the title and mailing address of all of your officers, directors, trustees, employees, and involves who receive compensation, or proposed compensation, for all services to the organization, whether as an officer, employee, other position, or trustee. Enter "no" if no compensation is due. If "no" is entered, leave the space blank and attach a separate sheet. Refer to the instructions for information on what to do if you exceed the space limitation.

Name	Title	Mailing address	Compensation or estimated (1) Annual actual (2) estimated)
See Attachment			

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

- b. List the names, titles, and addresses of each of your five highest compensated employees who received compensation for more than \$30,000 per year. Use the actual amount if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1.

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

- c. List the names, titles, and addresses of your five highest compensated independent contractors who received compensation for more than \$30,000 per year. If available, use. 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 with, or compensation of, adults (not officers, directors, trustees, or contractors) compensated employees, independent contractors listed in lines 1a, 1b, and 1c, and their spouses, children, parents, brothers, sisters, and other relatives, as well as business partners.

- 2a. Are any of your officers, directors, trustees, relatives, or business partners related to your business? If "Yes," identify the individuals and explain the relationship. Yes No
- b. Do you have a business relationship with any of your officers, directors, trustees, or relatives other than through their positions as an officer, director, trustee, or relative? If "Yes," identify the individuals and describe the business relationship. Yes No
- c. Are any of your officers, directors, trustees, relatives, or business partners related to your highest compensated independent contractor? 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, indicate the following: (i) their name, qualifications, average hours worked, and duties; Yes No
- 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 organization, individual, or entity, whether as remuneration or taxable, that are related to your business? If "Yes," identify the individuals, explain the relationship between you and the other organization, individual, or entity, and 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, or 1c, the following practices are recommended, although they are not required by law. Answer "Yes" to all the practices you use.
- a. Do you tell the individuals that your compensation arrangements know about your interest policy? Yes No
- b. Do you offer any other compensation arrangements in addition to regular compensation? Yes No
- c. Do you give written documentation of the terms of any non-compensation arrangements? Yes No

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

- d Do you or will you record in writing the decision made by, and by whom, who determined what was reasonable compensation or arrangements?
- e Do you or will you approve compensation arrangements based on information about compensation paid by similarly situated tax-exempt, tax-exempt organizations, foundations, or similar organizations? If "Yes," describe how you will do so. If "No," explain why you did not consider such information. If "Yes," attach written instructions for lines 1a, 1b, and 1c of Part V, which include an explanation of how to determine reasonable compensation.
- f Do you or will you record in writing both the information on which you relied and your decision about reasonable compensation?
- g If "Yes" to question d, in lines 1a through 1c, describe how you set compensation that is reasonable for your officers, directors, trustees, contractors, employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.
- 5a Have you or will you enter into a conflict of interest policy, in accordance with the example conflict of interest policy in Appendix A, in the instructions? If "Yes," provide a copy of the policy and explain how it has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c.
- b Will you or will you receive compensation from other persons or entities that have an interest in your organization's actions?
- c What procedures will you follow to assure that persons with whom you have a conflict of interest will not have influence over you regarding business deals with themselves?
- Note:** A conflict of interest policy is considered the authority to obtain exemption under example Hospital, see Schedule C, section C, line 14.
- 6a Do you or will you compensate any of your officers, directors or highest compensated employees and highest compensated independent contractors listed in lines 1a, 1b, or 1c, through non-fixed payments, such as bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements including the amounts are determined, who is eligible for such, arrangements, terms, whether you place a limitation on participation, and how you determine that they do not more than reasonable compensation. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what constitutes compensation.
- b Do you or will you compensate any of your officers, directors or highest compensated employees and highest compensated independent contractors listed in lines 1a, 1b, or 1c, through fixed payments, such as five highest compensated employees who receive will not receive compensation, or more than \$10,000 per year, through non-fixed payments such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, terms, including the amounts are determined, who is eligible for such arrangements, whether you place a limitation on participation, and how you determine that they do not more than reasonable compensation. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what constitutes compensation.
- 7a Do you or will you purchase any officer's services, or those of any director, trustee, or highest compensated employee, or highest compensated independent contractor listed in lines 1a, 1b, or 1c, if "Yes," describe how you will compensate such individual, or if you make it within market value, how the terms are or will be negotiated, or if you intend to make it within market value, or if you do not intend to make it within market value, attach copies of any written contracts or other agreements relating to such purchases, more than fair market value. Attach copies of any written contracts or other agreements relating to such purchases, less than fair market value.
- b Do you or will you sell any services, or assets, or your officers' or highest compensated independent contractors, trustees, or highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8a through 8i.
- 8a Do you or will you lease, renew leases, contracts, loans, or other arrangements 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 8i.
- b Describe any written or oral arrangements, or any lease or loan.
- c Identify with whom you have or will have such arrangements.
- d Explain when the lease or loan will be negotiated at arm's length.
- e Explain how you determine the 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 arrangements with any officer, director, or highest compensated employee, or trustee, or highest compensated independent contractor listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 9b through 9f.

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

- b Describe any written or oral arrangements you have or may have with your employees.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are to be determined and length.
- e Explain how you will determine what is a fair market value, and by what date paid or paid at least fair market value.
- f Attach a copy of any written agreements, contracts, or documents relating to such arrangement.

Part V Your Members and Other Individuals and Organizations

The following "Yes" or "No" questions relate to goods, services, and funds you furnish to individuals and organizations and activities. Your answers to **questions 1 through 4** pertain to activities as of December 31, 2017.

- 1a In carrying out your exempt purposes, does your private foundation furnish to individuals or organizations? If "Yes," describe each program that furnishes to your members, beneficiaries, or funds to individuals.
- 1b In carrying out your exempt purposes, do you furnish goods, services, or funds to organizations? If "Yes," describe each program that furnishes to your members, beneficiaries, or funds to organizations.
- 2c Describe your programs that furnish to individuals or organizations. For example, answer "Yes" if your organization furnishes, only, to a particular individual, your members, individuals who work for a particular employer, or recent graduates or a particular school. If "Yes," explain the limitation and how recipients are selected for each program.
- 3 Do you, individually or with any officer, director, trustee, or any of your highest compensated employees or highest compensated independent contractors listed in lines 1b and 1c, "Yes." Explain how individuals are eligible for goods, services, or funds.

Part VI 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 over or will take over the activities of another organization; for example, if more than 25% of the net assets were in the net assets of another organization when established under the name of, or in connection with, your organization. If "No," complete Schedule G.
- 2 Are you continuing to carry on more than 2 months after the end of the month in which you were legally formed? If "Yes," complete Schedule G.

Part VII Your Spending Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Complete these now. Your answers should pertain to past, present, and/or planned activities. See "Instructions."

- 1 Do you support or oppose candidates in political campaigns? If "Yes," explain. If "No," complete Schedule G.
- 2a Do you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation and complete line 2a. If "No," complete line 2a.
- b If "Yes," you made, or are still making, elections contributions and/or expenditures to influence legislation. If "Yes," attach a copy of Form 5768 that was filed or attach a completed Form 5768 if you are filing this information later. If "No," describe whether your attempts to influence legislation are substantial. If "Yes," attach a copy of Form 5768 that was filed or attach a completed Form 5768 if you are filing this information later. If "No," explain how you attempted to influence legislation compared to your total activities.
- 3a Do you or will you enter into or continue to enter into "activities" if "Yes," describe the activities and complete line 3a. If "No," revenue received or expected from these activities, expenses paid or expected to be paid in operating these activities, revenues and expenses, and funds provided for the activities. Refer to Part IV, Financial Data, lines 1 and 2.
- b Do you or will you enter into or continue to enter into "arrangements" if "Yes," describe the arrangements and complete line 3b. If "No," identify with whom you have or will have such arrangements, explain how they are to be determined, and the market value of your participation, at least fair market value. Attach copies of any written contracts or other agreements relating to such arrangements.
- c List the states or local jurisdictions involved, including any localities in which you conduct or will conduct gaming or racing.

Part VIII Your Specific Activities (Cont'd) (Line 1)

- 4a.** Do you or will you undertake fundraising? If "Yes," check the activities in which you propose to conduct. See instructions. Yes No
- mail solicitations
 - email solicitations
 - personal face-to-face solicitations
 - vehicle, boat, plane, ground and similar donations
 - foundation grant solicitations
 - telephone solicitations
 - accept donations via your website
 - receive funds from other foundations or organizations
 - government grant solicitations
 - Other _____
- Attach a description of the fundraising and giving 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 the individuals and organizations, all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for in Part IX, Financial Data. Also, attach a copy of any contracts or agreements.
- c.** Do you or will you engage in contributions, activities, or other arrangements, if "Yes," describe these. If "No," arrangements. Include a description of the organization(s) to which you contribute funds and attach copies of all contracts or arrangements.
- d.** List any legal jurisdictions in which you conduct fund raisings. If you have states or local jurisdiction listed separately, whether you fundraise to your own organization, your finance arm of another organization, or another organization fundraises for you.
- e.** Do you or will you maintain corporate accounts, or any contributions account which does not conform to the right to advise on the use or distribution of funds? If "Yes," describe the accounts, the types of investments, contributions, transfers or investments for the distribution through donors, contributions or assets. If "Yes," describe this procedure including any advice that may be provided and submit copies of any written materials provided by the author.
- 5.** Are you affiliated with a government unit? If "Yes," explain. Yes No
- 6a.** Do you or will you conduct economic development activities? If "Yes," explain. Yes No
- b.** Describe in full who conducts them, your economic development activities and how those activities promote exempt purposes.
- 7a.** Do you or will persons other than your employees or volunteers develop charitable activities? Describe each family member's role of the developer in any business or family relationship(s) they have with you and your office, for all current, past trustees and officers.
- b.** Do or will persons other than your employees or volunteers manage your activities or charities? If "Yes," describe the relationship and facility, like spouse to the manager and family relationship(s) between the manager and your other officers, directors.
- c.** If there is a business or family relationship between, among, managers, officers and other officials, directors or trustees, identify the individual(s), their relationship, describe how contracts and negotiations at firm's request between you, and 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? If "Yes," describe as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the nature in which you participate.
- 9a.** Are you applying for or operating, or a charitable organization under section 501(c)(3)? If "Yes," answer lines 9b through 9f. Yes No
- b.** Do you provide childcare so that parents or caretakers of children you care for can go to work employed (see instructions). If "Yes," how many hours per week do you provide childcare?
- c.** Of the children for whom you provide childcare, are 25% more for whom care is provided by you to enable their parents or caretakers to go to work? If "Yes," explain. If "No," explain.
- d.** Are your services available to the general public? If "No," describe the specific arm(s) for people for whom your activities are available. Justify the restrictions and explain how you qualify this childcare organization described in section 501(c)(3).
- 10.** Do you or will you publish, own or have rights to music, literature, law, art works, biography, scientific discoveries, or other intellectual property? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks. The fees are of whose charge? How the fees are determined and known? In terms and will be produced, distributed, and marketed.

Part VIII Your Activities Continued

- 11** Do you or will you accept contributions of real property, conservation easements, closely held stock, securities; intellectual property such as patents, trademarks, and copyright rights, or of music or art or other, licences; royalties; automobiles; boats; planes; or other vehicles; or other transferable or anything else? If "Yes," describe each item or situation in which you intend to contribute, and any agreements will you have with the donor regarding the contribution.
- a. 12a** Do you currently operate in foreign countries or territories? If "Yes," answer lines 13a through 14d. If "No," go to line 13a.
"No," go to line 13a.
- b. Name of foreign countries**
- c. Describe your operations in each country and why you do business there.**
- d. Describe below your operations in each country.**
- 13a** Do you or will you have grants, or other distributions to any organization(s)? If "Yes," answer lines 13b through 13g; if "No," go to line 14a.
- b. Describe how you grant, lease, or other distributions to organizations run by, external purposes.**
- c. Do you have written contracts with each of these organizations? If "Yes," list each contract.**
- d. Identify each recipient organization and any relationship between you and the recipient organization.**
- e. Describe the records you keep with respect to grants, loans, or other distributions you make.**
- f. Describe your selection process, including whether you retain any of the following:**
- (i) Non-refundable applications for grants. If "Yes," attach a copy of the form. Yes No
- (ii) Do you require a grant proposal? If "Yes," describe what kind of grants, proposals, your responsibilities and those of the grantee, deadlines, the grantee's use of the grant funds, and, for the purposes of this section, the grantee's procedures, policies, and practices in the administration of and the use of grant funds, including financial, operational, administrative, and monitoring or reporting procedures used, and whether the grantee may or must hold or re-grant grant funds in case of loss or damage to them, misused.
- g. Describe your procedures for review of grants to assure you the resources are used for your exempt purposes, including whether you require reporting and/or audit reports from the user of resources.**
- 14a** Do you or will you have grants, other than those to foundations, to foreign organizations? If "Yes," answer lines 14b through 14f; if "No," go to line 15.
- b. Provide the names of the foreign organizations, the countries, 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 from domestic organizations? If "Yes," list all unmarked organizations on line 14b.**
- d. If you are contributors, know that every has ultimate authority to use the funds in its discretion for purposes consistent with your exempt 13. If "Yes," describe how this information applies to your contributions.**
- e. Do you or will you make public grants, including the recipient organization's financial status, its tax-exempt status under inquiries, including whether you will acquire and/or the recipient's financial status, its tax-exempt status under "Under the Law," provide its financial account number for which the resources are provided, and whether the information is public information.**
- f. Do you or will you use any additional procedures to ensure that your contributions to foreign organizations are used in the manner you intended? If "Yes," describe the procedures, including those that are appropriate.**

Part VIII: Your Activities, Facilities (Continued)

- 15 Do you have a closer relationship with any organization than listed? If "Yes," check Yes No
- 16 Are you or your organization engaged in any other service organization? If "Yes," check Yes No
"Yes," explain.
- 17 Are you affiliated with any alternative service organizations? If "Yes," check Yes No
organizations (list specific organizations, if any): "Yes," explain.
- 18 Do you have any other occupation as a private individual? If "Yes," explain
- 19 Do you or will you provide services to any state or local government? Answer "Yes" even if you generate no fees
- a secondary source of income from any activity.
- 20 Is your main function to furnish medical or medical care? If "Yes," complete Schedule C.
- 21 Do you or will you provide services to any government, organization, or entity or individual? If "Yes," check Yes No
complete Schedule C.
- 22 Do you or will you provide services to any church, synagogue, temple, or other religious organization? If "Yes," check Yes No
institutions, including grammar schools, etc., study, or other, similar organizations? If "Yes," complete Schedule C.
- Note: Private foundations may file Schedule C if they request advice, approval, or guidance.

Part IX Financial Data

For purposes of this schedule, years in existence refer to consecutive tax years.

1. If in existence less than three years, state the amount for each year in existence and the amounts of your revenues and expenses on a reasonable and good faith estimate of future financials for a total of three years:
 - a. Three years of financial information if you have not completed your first year.
 - b. Four years of financial information if you have completed your first year.
2. If in existence more than three years, state the amount for the most recent three years and the amount for the years preceding the most recent three years if the information about the most recent three tax years because the information in Part IX has not been updated for the most recent three years. See instructions.

A. Statement of Revenues and Expenses

	Type of revenue or expense	Current Tax Year			Years Preceding Tax Years			Total Period Covered (a) through (d)
		(a) From To Present	2018 10/10/2018	2017 10/10/2017	From 2016 10/10/2016	To 2015 10/10/2015		
	Revenues							
1	Gross contributions received from individuals, foundations, corporations, bequests, legacies, estates, and similar sources.		7,505,065.00					7,505,065.00
2	Membership fees received.							
3	Gross interest income.							
4	Net investment business income.		0					0
5	Taxes levied for your benefit.		0					0
6	Value of services or facilities furnished by a government unit without charge, and not including the value of services generally furnished to the public.		0					0
7	Any revenue not otherwise listed above or in lines 1-12 below (attach an itemized list).		0					0
8	Total of lines 1 through 7.		7,505,065.00					7,505,065.00
9	Gross receipts from the sale of merchandise or services performed in the ordinary course of any activity which is related to your exempt purpose (attach an itemized list).		0					0
10	Total of lines 8 and 9.		7,505,065.00					7,505,065.00
11	Net gain or loss on the sale of capital assets (attach schedule if not been listed above).		0					0
12	Unusual grants.		0					0
13	Total Revenue		7,505,065.00					7,505,065.00
	Add lines 1 through 12.							
	Expenses							
14	Fundraising expenses.		0					0
15	Contributions, gifts, grants, and similar amounts paid out (attach an itemized list).		0					0
16	Disbursements for the benefit of individuals, foundations, corporations, bequests, legacies, estates, and similar sources (attach an itemized list).		0					0
17	Compensation of officers, directors, and trustees.		0					0
18	Other salaries and wages.		0					0
19	Rent, leases, and other expenses.		0					0
20	Occupancy expenses (utilities, etc.).		0					0
21	Depreciation and depletion.		0					0
22	Professional fees.		0					0
23	All other expenses not otherwise classified. Includes program services (attach an itemized list).		1,000.00					1,000.00
24	Total Expenses		1,000.00					1,000.00
	Add lines 14 through 23.							

Part IX Financial Data (Continued)**B. Balance Sheet (Continued)**

	Assets	Year Ended:
1 Cash	1	7,505,062
2 Accounts receivable, net	2	12,125
3 Inventories	3	0
4 Bonds, notes receivable (attach an itemized list)	4	0
5 Corporate bonds, stocks, etc. (attach an itemized list)	5	0
6 Lessors' receivables (attach an itemized list)	6	0
7 Other investments (attach an itemized list)	7	0
8 Depreciation and depletion of assets (attach an itemized list)	8	0
9 Land	9	0
10 Other assets (attach an itemized list)	10	1,363,016
11 Total Assets (add lines 1 through 10)	11	9,870,083
Liabilities		
12 Accounts payable	12	0
13 Contributions in aid of construction	13	0
14 Mortgages and notes payable (attach an itemized list)	14	0
15 Liabilities (attach an itemized list)	15	0
16 Total Liabilities (add lines 12 through 15)	16	0
Fund Balances - Net Assets		
17 Total fund balances or net assets	17	0
18 Total Liabilities and Fund Balances (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.

Part X Qualifying Status

Part X is designed to classify you as an organization that either has private foundation or a public charity status. Private 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.

- 1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 1c. If you are not sure, see the instructions.
- b As a private foundation, section 4941 requires special provisions in organizing documents. In addition, these rules apply to all organizations that are created by you, if you are not a public charity. To qualify to be a private foundation, your organizing document must meet the requirements of the law. Attach a statement that describes how specifically your organizing document meets this requirement. If you are a foreign organization, attach a statement describing your organization's proposed operations in the United States. If you are a public charity, attach information about the specific provision as it applies to the organization in your country during the event. Go to line 2.
- 2 Are you a private operating foundation? You must contribute to a private foundation you will establish, the active conduct of charitable, religious, educational, and similar activities, as opposed to lobbying, carrying out these activities by providing grants to other organizations. If "Yes," do to lines 3. If "No," go to the signature section of Part XI.
- 3 Have you existed for one or more years? If "Yes," see financial information showing that you are a private operating foundation; do to the signature section of Part XI. If "No," continue to line 4.
- 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, which sets forth its consideration of your organization and found no reasonable doubt 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?
- 5 If you answered "No" to line 1a, indicate the type of organization you are by checking one or the choices below. You may check only one box.
- The organization is not a private foundation because it is:
- a 509(a)(1) and 770(b)(1)(A)(ii) — a church or a cemetery or association of churches or cemeteries or a fraternal organization.
- b 509(a)(1) and 770(b)(1)(A)(ii) — a church and attached to a fraternal organization.
- c 509(a)(1), 770(b)(1)(A)(ii) — a nonsectarian corporation or association or a fraternal organization operating in conjunction with a church or cemetery.
- d 509(a)(1) or an organization supporting either a church or a cemetery organization described in section 501(c)(3), or 501(c)(4), or 501(c)(5), or 501(c)(6) of the Internal Revenue Code, or a publicly supported organization under section 501(c)(3), or 501(c)(4), or 501(c)(5), or 501(c)(6) of the Internal Revenue Code, and attached Schedule D.

Part X Public Organization/Entity/Category

- e 509(a)(4) – an organization organized and operated exclusively for public safety.
 - f 509(a)(1) and 170(b)(1)(A)(ii) – 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)(ii) – an agricultural research or education directly related to the production or conduct of agricultural research or education, if the organization's logo or name includes "university."
 - h 509(a)(1) and 170(b)(1)(A)(ii) – an organization that receives a substantial part of its financial support from the general fund of a county, town, city, or other local government unit, or from the general public.
 - i 509(a)(2) – an organization that normally receives not more than one-half hour for its fiscal year from gross investment income and receives more than one-half hour of financial support from contributions, membership fees, and gross receipts from activities related to its exempt function (city, town, or state exception).
 - j A publicly supported organization, but unsure if it is like the others decide to convert status.
- 6 If you checked box (i), (ii), or (iii) in section 5 above, and you have been in existence since January 1, 2017, and your public support status. Answer line 6c, if you checked box (i) in section 5 above. Answer line 6b if you checked box (ii) in line 5 above. If you checked box (iii) in line 5 above, answer both lines 6a and 6b.
- a (i) Enter 2% of line 6a, column (c) on Part IX-A Statement of Revenues and Expenses.
 - (ii) Attach a statement showing the name and amount contributed by each person (including whose gifts totaled more than the 2% amount) if the answer is "No," "State here."
 - (iii) For each year amounts are included in lines 2, 3, and 8 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name and amount received by nonqualified person. If the answer is "No," attach a list showing the name of or amount received from each person, other than qualified person, whose contributions were more than the larger of (1) 1% of line 10, Part IX-A Statement of Revenues and Expenses, or (2) 15% of the answer to line 5.
- 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, date, and amount of the grant, a brief description of the grant, and the reason.

Part XI User Fee Information and Authorization

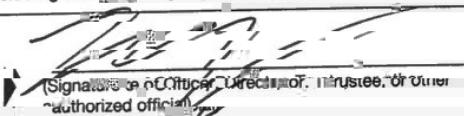
You must include the correct user fee payment with this application. If you do not include the correct user fee, we will not process the application and we will return it to you. If you made a money order or cashier's check, attach it to the application. If you are a small organization, check our website at www.irs.gov and type "Small Organizations Use the Electronic Treasury System" in the search bar, or call Customer Help Desk Services at 1-877-829-5500 for current information.

Enter the amount of the user fee paid:

\$50

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

Please



Sign

Name

(Signature of Officer, Director, Trustee, or Other Authorized Official)

Matthew E. S.

Type or print name of signer

Executive Director

Type or print name of organization

1/17/08

(Date)

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals in Private Foundations, Religious Organizations, Businesses, and Nonprofit Organizations

Section 1. Number of individuals recipients to whom required to be filed 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 what 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, awards, 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, all you must determine the interest rates, length of time, interest, etc.
 - d Describe how you program grants.
 - e Provide copies of any application or announcement materials.
 - f Provide a sample(s) of the application used.
- 2 Do you maintain a list of recipients who will receive your scholarships, fellowships, loans, awards, etc., or other educational grants including names, addresses, amounts of awards, amounts, grant, manner of selection, relationship (if any) to finance, trustee, donor(s) of funds to you? "No," refer to the instructions.
 - 3 Describe the specific criteria you use to determine who is eligible for your program. For example, the criteria may consist of criteria such as consisting of graduate students from a particular high school who are college, winter, or summer workers throughout the year, history, etc.
- 4a Describe the specific criteria you use to select recipients of exemplary, vocational, scholastic, etc., awards. The criteria should consist of prior academic performance, financial need, etc.
 - b Describe how you determine the number of grants to be awarded annually.
 - c Describe how you determine the amount of each grant or 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, continuing in postsecondary graduation in college, etc.
- 5 Describe your procedures for supervising the scholarship fellowship or educational, educational grants. Describe whether you maintain reports and grade transcripts from recipients, or, if you do, rights are given to a scholarship under an agreement whereby the scholar will pay you back or make a refundable deposit who are in good standing with the scholarship organization if the terms of the award are violated.
 - 6 Who is on the selection committee for the awards made under your program, including name, address, current commitment, members, criteria for award, and/or contribution, and the method of selection.
 - 7 Are relatives of members of the selection committee or of your officers, directors, or substantial contributors eligible for awards made under your program? "Yes" or "No"

Note: If you are a private foundation, you are not required to provide information regarding grants to your family members or relatives unless your substantial contributions and/or income exceed certain family thresholds of \$100,000 or more.

Section 2. Private foundations, state in line 1b through 4 for this section: Public charities and nonpublic charities file this section.

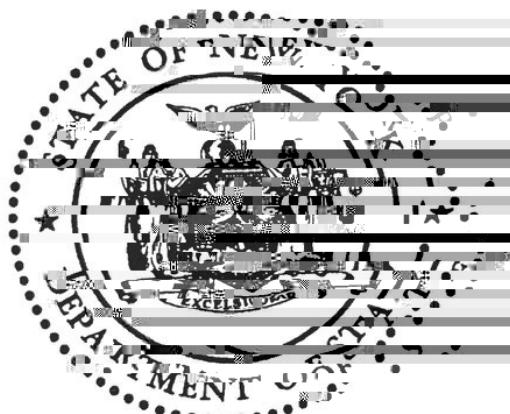
- 1a If we determine that you are a private foundation, you will file this section. Type "T" in the "Type" column if you consider yourself a foundation for tax purposes only, not for grant purposes.
- b For which selection is do you make grants? "Yes" or "No"
 - 10% of the total amount for study abroad for study and education, etc.
 - 49% of the other grants, including grants to an individual for travel, study, or otherwise 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 (2) invest upon completion of the purpose for which the grant was awarded, (2) invest in the collection of funds from their intended purposes; and (3) take all reasonable steps to recover diverted funds and to return other grant funds held by a grantee are used for their intended purposes, and without further payments to the grantee, until you obtain assurances that future diversions will not occur and that grantee will take reasonable precautions to prevent future diversions from occurring?
- 3 Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, including whether the grantee has established the charitable purpose, e.g., each grantee shall establish that it is engaged in the supervision of the investment of grantor grants as required in line 2?

STATE OF NEW YORK

DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in my custody of the Secretary of State and that the same is a true copy of said original....

WITHIN my knowledge and belief, and that
the Department of State, at the City of Albany,
on the 1st day of June, 2017.



[Handwritten signature]
Peregrine W. Fawcett
Executive Secretary of State

171222000001



New York State
Division of Corporations
STANDARD FORMS AND
UNIFORM COMMERCIAL CODE
One Washington Ave.
Albany, NY 12223-0001
www.dos.ny.gov

CERTIFICATE OF INCORPORATION OF

Savane Creek Tappan Zee Inc.

(Corporation Name)

Under Section 102 of the Not-for-Profit Corporation Law

FIRST: The name of the corporation is:
Save Creek Tappan Zee Inc.

SECOND: The corporation is a corporation as defined in subparagraph (a) or (b) of paragraph (a) of
Section 102 of the Not-for-Profit Corporation Law.

THIRD: *[Select one]*

- The purpose for which the corporation is formed is to support, administer and assist in the preservation, protection and promotion of the Tappan Zee bridge and its history, to be organized under the Not-for-Profit Corporation Law, as a charitable corporation.
- The purpose for which the corporation is formed is to maintain a library which may be organized under the Not-for-Profit Corporation Law, as a non-charitable corporation.
- The purpose or purposes for which the corporation is formed is to be a historical society.

The purpose of the corporation is to engage in, directly or indirectly, any lawful act or activity for which corporations may be organized under the Not-for-Profit Corporation Law. The corporation shall have only corporate funds.

- Specifically, the corporation is formed to engage in:
1. PRIMARY PURPOSE: To preserve through any lawful means any history related to the Tappan Zee bridge and what it represents to the citizens of New York, to include landmarks, institutions, historical figures, buildings, etc.,
 2. SECONDARY PURPOSE: To raise money for/advocate/lobby to retain the Tappan Zee bridge and government that changes nothing to the history of the Tappan Indians and their Dutch in New York;
 3. CERTIFICATORY PURPOSE: To publish books, papers, etc. on Tappan Zee bridge, to maintain a library, to establish a historical society or to rightfully deserve it, to assist other organizations, religion, similar battles, or any special historic features of the bridge, to keep up and/or maintain American history, directly engage in, and/or accomplish a preservation efforts,
- Nothing herein or hereinafter in the document relates to coordinate or maintain a library, Museum, archive, or historical society or to own or hold collections. However, within the scope of this document from applying to form a museum of historical character.

FOURTH: *(Check the appropriate statement)*

- The corporation is not required to engage in any activity for its own purpose requiring consent or approval by any state official department, agency or other body. No consent or approval is required.
- The corporation is formed to engage in an activity for a purpose requiring consent or approval by a state official, department, agency or other body. Such consent or approval is attached.

FIFTH: The corporation is a charitable corporation. In which state, if any, is incorporated under Section 511 of the Non-Profit Corporation Law.

SIXTH: The office of the corporation is to be located in the County of Westchester, State of New York.

SEVENTH: The names and addresses of the three initial directors of the corporation are
(A minimum of three are required.)

Name: Ronald J. Farina

Address: 7 Halsey Place, White Plains, NY 10605

Name: Dana A. Restaino

Address: 12 The Plaza, White Plains, NY 10603

Name: Alfred T. Zeleno

Address: 5 University Drive, White Plains, NY 10605

Address: _____

EIGHTH: The Secretary of State is designated as agent for service of process upon the corporation and may be served at the address to which the Secretary of State has mailed to it any process or summons to be served in the corporation's name.

Save Our Labor, Inc.
12 Main Street
Port Chester, NY 10573

NINTH. (Optional) Corporation's seeking tax-exempt status by mail or telephone to the Internal Revenue Service in this regard.)

The following language relates to the corporation's tax-exempt status and is not a statement of purposes and powers. The Corporation will, if requested, furnish a copy of the corporation's articles of incorporation set forth in paragraph THREE.

Save Our Tappan Zee, Incorporated, herein referred to as "the religious, educational, and other activities that it shall will further conduct its internal revenue § 501(c)(3) tax exempt purposes as outlined and will in accordance with the following articles of incorporation."
Third, "the宗教、教育、和其他活动的转移或分立的机构在组织和管理的宗旨和目标的执行。under section 501(c)(3) of the Internal Revenue Code of the corporation's articles of incorporation, as follows:

No part of the net assets of this corporation shall inure to the benefit of, or be distributed to, its members, officers, or other private persons, except that this corporation shall be authorized and empowered to pay reasonable compensation for services rendered or to be rendered in furtherance of the purposes set forth in this classification.

No substantial part of the activities of this corporation shall be carried on, if attempting to influence legislation (except as otherwise provided in the original articles of incorporation), and thus to that reason shall not participate in, or intervene in (including the publishing or distribution of statements, by commercial organization on behalf of, or in opposition to, any candidate for public office).

Upon the dissolution and winding up of the corporation, all debts and liabilities of this corporation shall be paid for one or more similar exempt organizations of Securities Act of 1933, and the Internal Revenue Code of 1954, as amended.

Montgomery, New York
Incorporator Name _____

(Signature) _____

Address: _____
Port Chester, NY 10573

Signature _____

1712220001705

**CERTIFICATE OF INCORPORATION
OF**

Save Our Tappan Zee, Inc.

(Corporation Name)

Under Section 803 of the Not-for-Profit Corporation Law.

Matthew Mart, Esq.

Filer's Name: _____

Mailing Address: _____
127th Street, New York, NY 10032

City: _____ State: _____ Zip: _____

NOTES:

1. This form is for incorporation by the New York State Department of State. It contains no legal language.
2. This form is designated to satisfy the minimum filing requirements pursuant to the Not-for-Profit Corporation Law. The Division will accept any other documents which may be filed with the Division by incorporation agents or attorneys.
3. The Division recommends that this legal document be reviewed by an attorney.
4. The Division does not provide legal, accounting or tax advice.
5. This certificate must be signed with a notarized signature made payable to the Division.

FILED

PH 12
For Record
2017 DEC 22

RECEIVED

2017 DEC 22 AM 9:15

100
STATE OF NEW YORK
DEPARTMENT OF STATE

FILED 12/22/2017

TAXES _____

FEE: \$3.00

Page 4 of 4

SAVE OUR TAPPAN ZEE, INC.

NONPROFIT CORPORATE BYLAWS

(New York)

ARTICLE I

Name & Office

1.01 Name

The legal name of this corporation shall be "Save Our Tappan Zee, Inc." The main business of the corporation will be conducted as Save Our Tappan Zee, Inc.

1.02 Legal & Principal Office

The legal address of the corporation is the same as state's office address, located at [REDACTED] with the New York Secretary of State.

The principal office of the corporation shall be located in Ulster County, in the state of New York, at the address of 127 Main Street, New Paltz, NY 12561. The corporation shall be registered as a non-profit corporation with the state of New York or a corporation in any other state in which it operates for valid reasons in accordance with law, if necessary.

1.03 Change of Address

The designation of the county or state of the corporation's legal and principal office may be changed by amendment of these bylaws. The name of director may, however, designate the principal office from time to time and either by notice of the changed address given in advance date below and such changes in address shall be deemed to have taken effect upon amendment of these bylaws.

New Principal Address:

Date:

New Principal Address:

Date:

New Principal Address: _____

Date:

New Principal Address: _____

Date:

1.04 Other Offices

This corporation may establish offices anywhere places, within or without its state of incorporation, with the USA or outside its borders if, where it is qualified to do business as its business activities may require, via, and as individual clients may, from time to time designate.

ARTICLE II

Purposes, Objectives, & Powers

2.01 Purpose

Save Our Tappan Zee, Inc., hereinafter referred to as "the corporation," is a non-profit corporation which may be organized exclusively for charitable, religious, educational and scientific purposes, including, but not limited to, such businesses, as the making and distributing to organizations that qualify as exempt organizations, under Section 501(c)(3), (c), (d) and (e) of the Internal Revenue Code, or the corresponding section of any future Federal tax code.

The corporation is organized for charitable purposes and does not fall under Internal Revenue Code section 501(c)(3).

1. PRIMARY PURPOSE: To preserve, maintain, and promote history related to the Tappan Zee name, and what it represents, to the citizens of the State of New York, to include landmarks, infrastructure, historical artifacts, trees, schools, buildings, etc.
2. SECONDARY PURPOSE: To raise money for (and ultimately operate) a Tappan Zee/Tappan Zee Bridge museum that documents the history of the Tappan Zee and the Dutch in New York.
3. TERTIARY PURPOSE: If necessary (and it is very unlikely) in defending the historic Tappan Zee name to the bridge that faithfully represents it, and other organizations fighting similar battles for apolitical historical reasons to protect New York and/or American history by actively engage in several political lobbying, preservation efforts,

At times, per the discretion of the Board of Directors, we may provide opportunities for individuals or organizations which share our mission and values to have greater input or change.

2.02 Powers

The corporation shall not engage in, however, any unnecessary practice of in competition or cooperation with other associations and shall not affect the charitable purposes for which the corporation is organized, and to aid or assist other organizations or persons in such activities in furthering its charitable purposes. The powers of the corporation may include, but not limited to, the acceptance of contributions from the public and private sources, whether financial or in-kind contributions.

2.03 Nonprofit Status and Exempt Activities

(c) **Nonprofit Legal Status:** Save Our Japan Zoo, Inc. is a New York nonprofit benefit corporation, recognized as tax exempt under Section 501(c)(3) of the United States' Internal Revenue Code.

(h) **Exempt Activities Limitation:** Notwithstanding any other provision of these Bylaws, no director, officer, employee, member, or representative of this corporation shall take any action or carry out any activity that would violate or if not permitted, not taken or carried out by an organization exempt under Section 501(c)(3) of the Internal Revenue Code, it now exists or may hereafter, by any organization contributions to which are deductible under Section 170(a)(1) of the Internal Revenue Code as it now exists or may be amended. No part of the net earnings of the corporation shall inure to the personal or private benefit of any director, officer, member, or private person except that the corporation shall be authorized and entitled to pay reasonable compensation for services rendered and for payment and distribution in furtherance of the purposes set forth in the Articles of Incorporation and these Bylaws.

(c) **Distribution Upon Dissolution:** Upon termination, dissolution or that Save Our Japan Zoo, Inc. assets shall not be available for distribution shall be distributed to one (1) or more qualifying organizations described in Section 501(c)(3) of the Internal Revenue Code (or successor) in accordance with provision for duly ratified structures which organization or organization is to receive a charitable purpose, which includes a provision similar to the terminating clause in these Bylaws.

The organization to receive the charitable assets shall be determined by the members of the organization, majority of the organization members, or the corporation, if no members or major stockholders of the organization shall be selected pursuant to

Verified Petition to the Court for such other court or authority before which this petition is filed to afford a means of proper jurisdiction and service of process upon the Corporation, New York, New York, for the purpose of more easily managing its orderly liquidation. Verified Petition shall contain such statements as reasonably indicate the applicability of this section. In the event that a qualifying organization is not found, this section is applicable shall nevertheless qualify organizations incorporated within State of New York.

In the event that the court shall find that this section is applicable but that there is no qualifying organization known to it which has a charitable purpose, which, at least generally, includes a purpose similar to Save Our Tappan Zee, Inc., to receive all direct contributions to its assets lawfully available for distribution to the Treasurer of the State of New York to be added to the general fund.

ARTICLE III

Membership

3.01 Non-Voting Members

The corporation shall have no members who have any right to vote or have any interest in or to the corporation, its property or franchises.

3.02 Non-Voting Affiliates

The Board of Directors may approve classes of non-voting affiliates with rights, privileges and obligations established by the Board of Directors. The Board of Directors shall have the authority to grant individual organizations affiliate status, to exercise non-voting status on affiliates, and to make determinations as to affiliates' rights, privileges, and obligations. At no time shall affiliate information be disclosed without the written consent of organization with whom the affiliate's consent. Any discretion of the Board of Directors, affiliates may be given encouragement, recognition, and/or congratulatory fundraising activities, clinics, etc. The Board of Directors of the corporation shall have authority to negotiate and enter into any arrangement regarding members of the corporation.

3.03 Dues

Any dues for affiliates shall be determined by the Board of Directors.

ARTICLE IV

Board of Directors

4.01 Number of Directors

Save Our Tappan Zee Inc. shall have a Board of Directors consisting of at least 9 and no more than 15 Directors. Within these limits, the Board may increase or decrease the number of Directors serving on such Board, including up to 10, through the designation of staggered terms of Directors.

4.02 Powers

All corporate powers shall be exercised by or under the authority of the Board and the officers of Save Our Tappan Zee Inc. shall be appointed by the Board, except as otherwise provided by law.

4.03 Duties

It shall be the duty of the directors to:

- (a) Perform in any and all duties imposed on them collectively or individually by law, by these articles or by corporation or by the directors;
- (b) Except as otherwise provided in these bylaws, or in any specific agreement, compensate directors, employees and officers, and prescribe the mode and time of compensation, if any, of all officers, agents and employees of the corporation;
- (c) Supervise all officers, agents and employees of the corporation to assure that their duties are performed properly;
- (d) Invest assets in the corporation by means of loans,
- (e) Register their addresses, principal residences, home addresses, and other information with the secretary or registrar of corporations, giving notice in writing or by telegraph, a written affidavit or declaration shall be given notice in writing in accordance with the prescriptions of these bylaws.

4.04 Terms

Directors terms of office shall be as follows:

- (a) All Directors shall be elected to serve a two-year term; however, the term may be extended until a successor has been selected.

(b) Director terms shall be staggered so that approximately one third of the Board of Directors will end their terms in any given year.

(c) Directors may serve terms by succession.

(d) The term of office shall be considered to begin on or about December 31 of the second year in office, unless the term continues until such time as a successor has been elected.

4.05 Qualifications and Election of Directors

In order to be eligible to become a Director, a Director must have been in office for years of age. Directors may be elected at any Board meeting by the majority vote of the Board of Directors. The election of Directors to replace those who have fulfilled their term of office shall take place annually, for each year after the first three years.

4.06 Vacancies

Vacancies on the board of directors shall exist (1) due to death, resignation, or incapacity of any director; and (2) whenever the number of authorized directors is increased.

Any director may resign from upon giving written notice prior to, or during, any, or the board of Directors, unless the notice specifies a later date if the effectiveness of such resignation. No director may resign if his resignation would leave the left with only un-elected directors in charge of the business, except upon notice to the Board of Directors or other appropriate agency.

The Board of Directors may vacancies in their organization of Directors by resignation, death, or removal, or may appoint a new Director to fill a previously filled Board position, subject to the maximum number of Directors which the bylaws permit.

Unexpected vacancies in the Board of Directors due to resignation, death, or removal shall be filled by the Board for the benefit of the remaining Directors, as may be deemed appropriate.

Unless otherwise prohibited by the laws of incorporation, by law, or by provision of law, vacancies on the board may be filled by any of the following officers or directors: the number of directors then in office is less than a majority, a vacancy on the board may be filled by a majority of the directors then in office, or by a sole remaining director. A person elected to fill a vacancy on the board shall hold office until the next election of the board of directors, or until his or her resignation from the board.

4.07 Removal of Directors

A Director may be removed by a majority vote of the Board of Directors, serving office, if:

- (a) the Director is absent and unexcused for two or more meetings without the consent of the Directors in a twelve-month period. The Board President is responsible for excusing Directors from attendance at a meeting if it is deemed adequate by the Board President. The President shall maintain a written record of exhibits/burn off fees received for the board meeting and attendance and, in that case, the record will be reviewed by the Board. The Board shall excuse the President if:
- (b) for cause. If notice of removal is given to the Board at which a vote on removal will be made, the Director in question is given an electronic or written notification of the Board's intention to excuse him/her from his/her position on the Board. Opportunity to be heard at a meeting of the Board.

4.08 Board and Director Meetings

- (a) Regular Meetings. The Board of Directors shall have a minimum of four (4) regular meetings per year at times and places determined by the Board. Board meetings shall be held at the principal office of the corporation, unless otherwise directed in writing or by facsimile transmission forty-eight (48) hours prior to the date of the meeting, unless such notice is waived. If feasible, mail, facsimile, telephone, or e-mail notice shall be deemed to be delivered to a director if the director has no objection to the manner of transmission system. Notice of meetings shall specify the general purpose or the meeting subject being considered.
- (b) Special Meetings. Special meetings of the Board may be called by the President, Secretary, Treasurer or any other Director of the Board of Directors. A special meeting may be convened by the president by notice to each of the Director of the date, time, and place, and the general purpose of the meeting. Upon receipt of such notice is waiver.
- (c) Waiver of Notice of Regular Meeting. Waiver may be any notice in any manner in accordance with New York Statutes.

4.09 Maintenance of Corporate Books and Papers

- (a) Quorum. A majority of the Directors in office immediately before holding such a meeting constitutes a quorum for the transaction of business at any meeting of the Board. No business shall be transacted by the Board except at a meeting at which a quorum is present—the only meeting at which the president shall entertain at such meeting is a motion to adjourn. Should a majority of the Board at the beginning of any meeting decide that a

during the hearing in case another witness fails to come, upon the written request of the party, shall still be met for any purpose of trial, provided that, to prevail, the minimum amount of time, at least fifteen calendar days, is obtained.

- (b) **Majority Vote.** Except as otherwise provided by law or by the Bylaws, the act of the majority of the Directors present at a meeting at which a quorum is present shall be the act of the Board.
- (c) **Hung Board Decisions.** In the occasion that Directors of the Board are unable to make a decision or deadlock on a tie mentioned in paragraph (b) above, the Chairman or Treasurer, in the order of presence shall have sole power to swing the vote based on his/her discretion.
- (d) **Participation.** Except as required by law, the Articles of incorporation, or these Bylaws, Directors may participate in a regular or a special meeting either in person at a physical location or through means of communication by which all Directors participating may be simultaneously each other during the meeting, including in person, Internet video meeting or by telephone conference call.
- (e) **In Person Meetings.** Within one month, the Board shall make arrangements to meet in person at a particular location, and in such cases, determine the time and date of the meeting in order for all parties to make arrangements to attend. Notice of these meetings shall include a detailed explanation of the particular location requirement, and as such, shall unlike other notice provisions elsewhere in these Articles, notify of any in person meetings requires an early stated purpose.
- (f) **Conduct of Meetings.** Meetings of the Board of Directors shall be presided over by the chairperson of the board, or if no such person has been so designated, or if in absentia, the president of the corporation, or in his or her absence, by the vice-president of the corporation, unless another person chosen by a majority of the directors present at the meeting. The secretary of the corporation shall keep a record of all meetings of the board, provide notice of the same, and shall file the same with the Board, provided that in the event of a conflict of interest, the Board may designate another person to serve as secretary of the meeting. Meetings shall be governed by whichever "rules of order" are designated by the Board of Directors.

4.10 Compensation for Board Service

Directors shall receive no compensation for carrying out their duties as Directors. The Board may, however, adopt policies providing for reasonable numbers and Director expenses incurred in connection with carrying out their responsibilities, including travel and special meetings of the Board, as well as reasonable allowances for reimbursement of expenses incurred in the performance of their duties, except until they have consented to attend meetings in any other place.

payments to directors shall be approved in advance in an agreement with the corporation or its director(s) of interest, subject, as set forth in the corporation's resolution of the board of directors.

4.11 Compensation of Professional Services by the Directors

Directors are not restricted from accepting compensation for professional services performed by them to the corporation, but only in accordance with:

- (a) the "Regulations Under Title 26, U.S. Code, INUREMENTS OF INTEREST AND RELATED ISSUES INIRC 501(c)(3)" available at <https://www.irs.gov/pub/irs-foia/relatedissues.pdf>;
- (b) IRS Publication 4212, *Partnership Tax Guide*;
- (c) TEC Section 14958; and
- (d) The corporation's *Classification of Interest Policy*.

Such remuneration shall not be restricted to the corporation and where such remuneration is made to the corporation or its director(s) or officer(s) or employee(s), it shall not exceed the amount otherwise allowable under the applicable rules of the corporation, *Classification of Interest Policy*, and any applicable state law of the U.S. Territory.

4.12 Nonliability of Directors

The directors shall not be personally liable for their debts, promises, or other obligations to the corporation.

4.13 Indemnification of Directors and Officers

The directors and officers of the corporation shall be indemnified by the corporation if they are held liable for acts or omissions in their official capacity as officers or directors of the corporation, except as otherwise provided in the articles of incorporation or bylaws of the corporation.

4.14 Insurance for External Agents

Except as may be required by law or the articles of incorporation, the board of directors may adopt a resolution authorizing the purchase and maintenance of insurance on behalf of any agent or employee of the corporation (including a director, officer, committee, or other agent of the corporation) against liabilities asserted against such person by the corporation in his or her capacity as director or employee of the corporation, whether or not the corporation will be in the position to defend the person against such liability, unless the certificate of incorporation provides otherwise.

ARTICLE V

Committees

5.01 Executive Committee

The board of directors may, by a majority vote of the members, designate an Executive Committee consisting of up to three members and, when designated, to exercise all or some of the powers and authority of the board in the management of the corporation during the continuance of the

corporation, to the extent permitted, and except as may otherwise be provided by this section or law.

By a majority of its members, the board may at any time appoint any of all or any of the executive committee authority to act in its place, in cases of accident, disability, death, removal, or the number of the members in the executive committee, and vacancies on the executive committee from among the members of the board. The executive committee shall keep regular minutes of its proceedings, file copies thereof with the main corporation records, and report the same to the board from time to time as the board may require.

5.02 Other Committees

The Board of Directors has authorized a majority of the Directors then in office, designate one or more other committees, such as banking, insurance or Directors, reporters to serve at the pleasure of the Board. Any committee so constituted provided in the resolution of the Board, shall have all the rights and powers of the Board, except that no committee regardless of its power or resolution, may:

- (a) take any legal action on behalf of the corporation, without the approval or approval of a majority of its members;
 - (b) fill vacancies on the Board of Directors of any committee, with the authority of the Board;
 - (c) consider or amend bylaws or adopt new bylaws;
 - (d) amend or repeal any resolution of the Board of Directors which by its express terms is not so amendable or repealable;
 - (e) appoint any other committee of the Board of Directors, or the members of these committees;
 - (f) expand or contract the functions of any Director or
 - (g) approve a resignation.
- (h) "whether the corporation is a party and/or in the interest of the corporation financial interests;" or
- (ii) between the corporation and one or more of its Directors or its agents or corporation or any person or persons which one or more of its Directors or have a material financial interest.

5.02 Non Board Action Committees

The corporation shall have certain other committees as may from time to time be designated by resolution of the Board of Directors or by a committee committee consisting of persons who are members of the Board and shall serve solely in an advisory capacity to the Board.

5.03(a) Meetings and Agendas Committee

Meetings and action of the committees shall be governed by "model" rules and regulations in accordance with the provisions of these bylaws concerning the powers of the directors within such changes in the content of such bylaw provisions as are necessary to substitute the committee and its members for the Board of Directors and its members, except that the regular annual meetings of committees may be determined by resolution of the Board of Directors or by resolution of the committee. Special meetings of the committee may be called by resolution of the Board of Directors. Notice of special meetings of the committee shall be given to all members and alternate members, who shall have the right to attend all meetings of the committee. Minutes shall be kept of each meeting of any committee and shall be filed in the corporate records. The Board of Directors may also adopt rules for the governing of the committee not inconsistent with the provision of these bylaws.

5.05 Informal Action by the Board of Directors

Any action required or permitted to be taken by the Board of Directors at a meeting may be taken without a meeting if it is consented in writing, setting forth the names of all directors who agreed to the consensus of a quorum. For purposes of this section, an e-mail or message transmission to an e-mail address arranged via an unsecured or unauthorized software program utilized by the board and that particular board member does not constitute a valid writing. The intent of this provision is to allow the Board of Directors to use modern internet technology for private proceedings, as well as the purpose of Board members giving directions. Note, in writing the Executive Director, a majority regarding the status of a member of the Board of Directors, may occur either in a general or special meeting, or through a unanimous communication (concerning the placement of any interested parties).

ARTICLE VI

Officers

6.01 Designation of Board Officers

The officers of the corporation shall be the President, Vice President, Secretary, and Treasurer, all of whom shall be elected annually, and serve until reelected, unless otherwise provided. Each Executive Officer shall have the authority and responsibility to perform the duties set forth in his or her resolution of the Board or his direction of an officer authorized by the Board and to prescribe the duties and authority of other officers. The Board may also appoint additional vice Presidents or other

and such other officers as it deems expedient for the proper conduct of business. Subject to the provisions of the Act, each officer shall have such authority and shall perform such duties as the Board of Directors may determine. The personnel, functions and authorities of officers, but no Board officer may act in more than one capacity, shall be determined by the Board of Directors.

6.02 Term of Office

Each officer elected by the Board of Directors, at any time, during his/her term of service, shall serve a two-year term of office and may be reelected for a second term. This shall not extend the term of office of the officer beyond the term for which he was originally elected. Each officer's term of office shall begin on the day assigned by the Board of Directors at which he or she is installed, except upon the adjournment of the Board. An officer who succeeds another is elected upon resignation upon death, or if otherwise disqualifies to serve.

6.03 Removal and Resignation

The Board of Directors may remove any officer at any time, without cause. Any officer may resign at any time giving notice to the Board of Directors in writing if there is any conflict of interest or if any other circumstances exist to which the officer is a party. Any resignation shall take effect after the date of receipt of the notice, unless otherwise specified in the notice. The notice of removal or resignation shall not be necessary to make it effective. The above notwithstanding, section shall be superseded by any conflicting terms of a contract which has been approved or ratified by the Board of Directors relating to the employment of any officer of the corporation.

6.04 Vacancies

Any vacancy caused by the death, resignation, removal, disqualification or otherwise of any officer shall be filled by the Board of Directors. In the event of a vacancy in any office other than that of President, such vacancy may be filled by appointment by the president from such trustee as the board shall then designate. Vacancy vacancies occurring of trustees or successors appointed at the discretion of the board may be filled as the board shall determine.

6.05 Duties of Board President

The Board President shall be the chief executive officer of the corporation and shall preside over the Board. The President shall be subject to the control of the Board of Directors, and shall be responsible for the affairs of the corporation and the activities of all committees. The Board President shall lead the Board of Directors in performing its duties and responsibilities, including, if called upon, presiding over all meetings of the Board of Directors, and in performing all other duties incident to the office or properly required by law. The Board of Directors, except as otherwise expressly provided by law, by the certificate of incorporation, or by bylaws, he or she shall sign in the name of the

corporation, except as authorized by the bylaws or instruments which it may from time to time be authorized by the Board of Directors.

6.06 Vice President

In the absence or disability of the Board President, including Vice President designating he shall be the Vice President in the absence of the Board President when so acting, the Vice President shall have all the powers and be subject to all the restrictions upon the Board President. The Vice President shall have such other powers and other duties prescribed for him by the Board of Directors or the Board President.

6.07 Secretary

The Secretary shall be responsible for keeping the minutes of the Board shall:

- (a) Certify and keep a file of copies of all documents issued by the corporation in its name, specifying whether these bylaws are mentioned in the same or otherwise traded;
- (b) Keep or cause to be kept a book of minutes of all meetings and actions of Directors and committees of Director, recording therein the time and place of the meeting, whether regular or special, how called, who was present, if any, and the names of those present or represented at the meeting, and the proceedings after each, and whether the meeting was held in accordance with all necessary and relevant laws;
- (c) Ensure that the minutes of meetings of the corporation, any written consents approving action taken without a meeting and any similar writing documents, including any signatures, minutes, and consents shall be duly recorded in the corporate records of this corporation. Consents and supporting documents shall be recorded in the records of this corporation by the date of (1) the next meeting of the board, or (2) immediately, if written minutes, consents or supporting documents are being retained, or (3) in 30 days after the date of the meeting or written consent;
- (d) Ensure that notice of every regular meeting of Directors and Committees as required by the bylaws or as required by law;
- (e) Preside over the records and seal of the corporation, shall affix a seal not exceeding and required by law, shall affix the seal, as authorized by law or the previous provisions of these bylaws, to duly executed documents of the corporation;
- (f) Keep on the principal office or at a place of business, or by electronic mail and mailing addresses, e-mail addresses, telephone numbers

- (h) Utilize an online accounting software package with a 100% audit trail.
- (i) Provide each Director with ready access to online corporate financial information, and provide basic training in how to access, read, and understand corporate financials.
- (j) Keep promptly to the president, or through any executive officer, a record of any or all of its other transactions and of the financial condition of the corporation.
- (k) Prepare, or cause to be prepared, verify, or cause to be certified, the financial statements to be filed and in preparation thereof.
- (l) Perform all functions incident to the office of treasurer and such other duties as may be required by law, by the articulation of the corporation, or by them by whomsoever may be assigned to him or her from time to time by the board of directors.
- (m) Appoint, with approval of the Board, a qualified financial agent that presents to the Board of Directors, to assist in the preparation of the annual financials of the Corporation should he or she require.

6.09 Non-Director Officers

The Board of Directors has the authority to appoint and assign duties to other officers of the corporation.

6.10 Compensation

The salaries of the officers, if any, shall be fixed from time to time by resolution of the Board of Directors. In all cases, salary's salaries received by officers of this corporation shall be reasonable and given in material for service. The Board of Directors may fix other salaries shall be proposed in accordance with its discretion. It is the intent of the corporation to pay the officers in accordance with its discretion.

6.11 Continuation

It is the responsibility of the board of Directors to collect and to diligently to search and continuation of corporate affairs. It is the duty of, to continue, to conduct, and to maintain, why, will make concerted efforts to keep the corporation in active and healthy pursuit using its best efforts to continue in the Certificate of Incorporation.

ARTICLE VII

Contracts, Checks, Transferrable Instruments & Related Matters.

7.01 Contracts and other Writings.

The board of directors, except as otherwise provided in these bylaws, may, by resolution, authorize any officer or agent of the corporation to enter into any contract or agreement and deliver any instrument in the name of and on behalf of the corporation, by him/her authorized, general or specific, to do such business. Unless so authorized, no officer or agent shall have any power or authority binds to disburse or commit money or management or to pledge its credit or render it liable, monetarily for any purpose or in any amount.

7.02 Checks, Drafts, Orders.

All checks, drafts, or other orders for payment of money, no^t less than \$100.00, including checks issued in the name of the corporation, shall be signed by such officer or officers, agent or agents, as the corporation in its discretion shall determine from time to time, as determined by resolution of the Board. It may be filed with the appropriate bank to prevent embezzlement and/or misuse of funds by any member of the corporation, including employees, officers, employees, independent contractors, agents, volunteers.

7.03 Deposits.

All funds for the compensation of officers and employees shall be deposited from time to time in the credit of the corporation in such banks, trust companies, or other depository as the Board or a designee may determine. For the Board in its sole discretion.

7.04 Bills.

The board of directors may accept on behalf of the corporation any compensation, gift, bequest or devise for the benefit or purposes of the corporation.

7.05 Receipts from Services.

The board of directors may accept on behalf of the corporation any compensation for services offered by this corporation.

7.06 Loans.

No loans shall be contracted in the name of the corporation and no evidence of indebtedness shall be issued in its name unless so authorized by resolution of the Board. It may be general or confined to specific instances.

7.07 Indemnification

Indemnification is as follows:

- (a) ~~Liability and Expenses.~~ The corporation shall indemnify a former Director, ~~who made~~ ~~willfully and unreasonably~~ in the defense of any proceeding to which he or she was a party because he or she is or was a Director of the corporation against reasonable expenses incurred by him or her in connection with the proceedings.
- (b) ~~Reimbursement of Expenses.~~ Reimbursement shall be made to a Director made available to a ~~plaintiff~~ ~~defendant~~ ~~in the action~~ ~~as and when it is incurred~~ ~~of the corporation~~ ~~against liability incurred~~ ~~in the course of the~~ ~~hereinafter referred to~~ ~~any~~ ~~him or her~~ ~~or his or her agent~~ ~~in the manner described~~ ~~by the law~~ ~~and payment has been~~ ~~authorized~~ ~~in the manner provided~~ ~~by the law~~.
- (c) Advance for Expenses. Expenses incurred by him or her in a civil or criminal action, suit or proceeding may be advanced by the corporation in advance of disposition of such action, suit or proceeding ~~by resolution of the Board of Directors~~ ~~in the specific case~~, upon receipt of (i) a written and sworn statement from the Director, officer, employee or agent of his or her good faith belief that he or she is entitled to indemnification under this Article and (ii) an undertaking to pay to the corporation, officer, employee or agent to repay such amount, unless it is ultimately determined that he or she is entitled to be indemnified under the common law or statute laws.
- (d) ~~Indemnification of Officers, Agents and Employees.~~ A corporation or company will not be liable to indemnify a person who is not a Director if he or she is indemnified in this Article to the same extent as a Director. The corporation may also indemnify any government employee or agent of the corporation who is not a director, officer, employee or agent with the law of the state in which the corporation is incorporated or with the law of the country in which the corporation is incorporated, provided that such indemnification does not conflict with the provisions of Section 7 of the general or specific corporation's bylaws or contract.

ARTICLE VIII

Miscellaneous

8.01 Books and Records

The corporation shall keep at its corporate offices:

- (a) Minutes of all meetings of directors and committees of the board indicating the time and place of holding each meeting, whether regular, special, adjourned, recessed, etc.

and thereupon, unless otherwise provided by the proceedings before,

(b) Receiving all petitions for injunctions filed in the name of the corporation without a meeting;

(c) Adequate and current books and records of account, including accounts of its property, properties; all business transactions and documents of its assets and liabilities; receipts and disbursements, wages, and reserves;

(d) A copy of the corporation's certificate of incorporation and by-laws as amended to date which shall be open to inspection by any member, trustee, or employee at reasonable times during office hours.

8.02 Fiscal Year

The fiscal year of the corporation shall be from January 1 to December 31 of each year.

8.03 Conflict of Interest

The Board shall adopt and maintain a review of Interests Policy to protect the corporation's interest when it is considering, initiating, transacting or arranging which may benefit any director, officer, employee, or member in a dominant manner. Board delegated powers.

8.04 Non-discrimination Policy

The officer, Director, trustee, committee members, employees, and persons served by this corporation shall be selected entirely upon a nondiscriminatory basis with respect to race, sex, race, religion, national origin, and sexual orientation. It is the policy of the Corporation to prohibit discrimination on the basis of race, sex, religion, national origin, age, marital status, gender, sexual orientation, disability, veteran's status, physical or mental impairment, or national origin.

8.05 Corporate Seal

The board of Directors may adopt, use, and will alter a corporate seal even if not required by law. Such seal shall be kept at the principal office of the corporation and at other significant locations as determined by the Board of Directors. When signing documents, the corporate seal or document will be accompanied by the signature of the individual authorized by the Board of Directors to sign on behalf of the corporation. All corporate instruments shall be signed by the individual authorized by the Board of Directors to sign on behalf of the corporation; however, shall not affect the validity of any such instrument.

8.06 Directors' Inspection Rights.

Every director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents of every kind and character and the physical properties of the corporation, and shall have such rights and powers to take notes, records, and photographs or file comments thereon as may be required under the certificate of incorporation, bylaws, or these bylaws, and provisions of law.

8.07 Right to Copy, and Make Extracts.

Any inspection under the provisions of this article may be made in writing by a director or attorney or the agent of the corporation to inspect such documents, property and make extracts.

8.08 Periodic Report.

The Board shall cause the annual periodic report required under law to be prepared and delivered to the office of the Secretary of State, or to the appropriate authority in accordance with the applicable law.

8.09 Bylaw Amendment.

These Bylaws may be amended, altered, repealed or restated by a vote of two-fifths of the Board of Directors herein after at a meeting of the Board provided however, over:

- (a) that no amendment shall be made to these Bylaws which would change the liability of a director of the corporation under Section 701(c)(3) of the Internal Revenue Code of 1960, or the corresponding section of any future federal legislation, and,
- (b) that an amendment does not affect the voting rights of Directors. A amendment that does affect the voting rights of Directors must be ratified by a majority vote of a quorum of Directors at a special meeting;
- (c) that all amendments be consistent with the laws of the corporation.

8.10 Ratification.

Anyone authorized by the corporation to transact business of the corporation, including board members and officers, shall first receive a verbal or written copy of same, one in a manner capable of being read by all of the board of directors.

ARTICLE X.

Counterterrorism and Due Diligence Policy

9.01 Policy

In furtherance of its experience in the counterterrorism and due diligence organizations, domestic or foreign, Our Tappan Zee, Inc. shall issue and supply the following guidelines which shall require the recipient to provide the corporation with detailed record of financial manifest prior to the funds were utilized. Although adherence among domestic and the U.S. Department of the Treasury's Circular Letter entitled the "Voluntary Best Practice for U.S. Banks and Financial Institutions," is not mandatory, Our Tappan Zee, Inc. will fully and willingly recognize and subscribe to the above mentioned and suggestions (attached) relating to timely, accurate and stringent bank account based to guard against the fear of diversion of charitable funds or exploitation of charitable giving by terrorist organizations and their support networks.

9.02 OFAC and Other Programs

Save Our Tappan Zee, Inc. shall also comply and subscribe the following guidelines, suggestion, laws and limitation set forth by pre-existing U.S. Executive documents related to combating the terrorist financing, which include, but not limited to, various clandestine programs administered by the Office of Foreign Assets Control (OFAC), through its monitoring activities.

ARTICLE XI.

Documentation Retention Policy

10.01 Purpose

The purpose of this Documentation Retention Policy is to establish standards for documenting, integrity, retention, and destruction, also promote the proper management of the records for Save Our Tappan Zee, Inc.

10.02 Policy

Section 1. General Guidelines: Records shall be kept, if necessary, and no longer than the operation of the business, required by law. Unnecessary records shall be eliminated from the files. The cost of maintaining records is an expense which can grow exponentially in 20 years. housekeeping is not performed. A must be strict and also make more difficult to find pertinent records. Where possible, the non-profit shall adopt a digital, paperless filing and retrieval system.

From time to time, the Save Our Tappan Zee, Inc. shall review and update the retention schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as disciplinary measures for security and compliance. Several categories of documents that warrant special consideration are listed below. While

minimum retention period as established in the documents identified below and of documents not included in the identified categories should be kept for a limited period. However, the application of the general guidelines affecting document retention, as well as the exception for litigation relevant documents and any other pertinent factors, shall be taken into account.

Section 2. Exceptions for Litigation Except as otherwise provided in Savé-Qur Lai Phan Zee Inc.'s by-laws, all officers, Directors, and employees may keep fully any public documents and records, contracts, agreements, documents, and schedules provided that all officers, Directors, and employees shall take note the following general exception to any standard continuing obligation to hold onto documents:

Our Temporary Zee's Inc. from now until the date corporate records are released to litigation, or at the time of litigation (i.e., a dispute relating to a claim in litigation, or) upon written notice to the relevant tax returns if it is determined that the records are no longer needed. That exception shall reduce, on a case-by-case basis, or to the extent necessary, liability for destruction of such records under the law.

Section 3. Minimum Retention Periods for Specific Categories

- (a) **Corporate Documents** Corporate records should include the incorporation documents, articles of incorporation, by-laws and DTS Form 1020 (Application for Registration of Corporation). Corporate records should be retained permanently. IRS regulations prohibit the destruction of these documents available for inspection upon request.
- (b) **Tax Records** Tax records should include, but may not be limited to, documents concerning payroll, expenses, depreciation, contributions made by donors, accounting procedures, and other documents concerning the filing of tax returns. These tax records should be retained for at least three years from the date of filing the annual tax return.
- (c) **Employee Personnel Records** Staff should keep records of their employment with the corporation including recruitment, training, promotion, pay, and termination information. The corporation should also keep records of file times and rates for compensation, records of any complaints against the corporation or individual employees and all applicable state and federal labor standards. The corporation should store copies of the employee's records and file all final memoranda due to the employee regarding his/her performance previously. A record of all telephone conversations should be kept for one year. Employment and pension records should be kept permanently. Other employment and personnel records should be retained for seven years.
- (d) **Board and Board Committee Materials** Meeting minutes should be retained in person, in the corporation's permanent records. A clear copy of all other Board and Board Committee materials should be kept for no less than three (3) years following termination.
- (e) **Press Releases/Public Filings** The corporation should retain permanent copies of all press releases and publicly filed documents including those filed with the appropriate authorities.

its own property or that of any other person or the public can beneficially be used against the corporation.

- (f) Legal Files: Legal documents should be maintained to determine the legal rights of particular documents, but legal documents will generally be maintained for a period of ten (10) years.
- (g) Marketing and Sales: The corporation should keep binders of contracts and sales collateral for the last three (3) years. Any equipment used by the corporation may be resold to others, lessors, licensees, and other legal documentation. These documents should be kept at least three (3) years after termination of the agreement.
- (h) Proprietary Information: Proprietary Trade Secrets: Proprietary documents are often subject to intellectual property protection including trademarks, patents, trade secrets, service marks, and copyrights. The documents should be kept for a period of three years or offered to the corporation if it may be considered a trade secret when the corporation:
- (i) has independent economic value to the society or the corporation; and
 - (ii) has taken affirmative steps to keep the information confidential.
- The corporation should keep all documents related to maintaining the secret information for at least the life of the file or the trade secret.
- (j) Contracts: Final, executed copies of all contracts entered into by the corporation should be retained by the corporation until the expiration of the contractual term, or at least three (3) years beyond the life of the agreement and longer in the case of highly classified contracts.
- (l) Correspondence: Letters of correction, faxes, e-mails under another category listed elsewhere in this document may be deleted after five (5) years.
- (k) Banking and Accounting: Accounts payable ledger and schedules should be kept for seven (7) years. Bank reconciliation statements, deposit slips and checks (unless for imports) should be kept for three (3) years. Any inventories of products, materials, supplies and services should be kept for seven (7) years.

- (l) Insurance. Expenses incurred in the purchase, insurance, financing, maintenance, repair, removal, etc., should be kept permanent.
- (m) Auditor's reports. Every audit report should be kept permanent by the auditor and his or her firm.

Section 4. Electronic Mail. Email that needs to be saved should be either:

- (a) printed in hard copy, during a suitable appropriate time, or
- (b) downloaded to a computer file and kept separately from the paper file as a separate file.
- The retention period depends upon the applicable statute of limitations or otherwise in this policy.

ARTICLE XI

Transparency and Accountability

Disclosure of Financial Information with the General Public

11.01. Purpose

By making true and accurate information about its mission, activities, finances, and governance publicly available, Save Our Tappan Zee, Inc. practices due accountability and transparency and accountability to the general public. This Policy will:

- (a) indicate which documents and materials produced by the organization are to be made open to staff and the public,
- (b) indicate which documents and materials should be made closed to staff and the public, and
- (c) specify the procedures whereby the open access status of documents and materials can be altered.

The details of this Policy are as follows in this section:

11.02. Financial and Document Transparency Save Our Tappan Zee, Inc. shall provide its financial records from 1990-1, 1992 and 2022 to this section. This Policy, and financial statements to the general public for inspection for filing charge.

11.03. Means and Conditions of Disclosure

Save Our Tappan Zee, Inc. shall make available all relevant documents on its internet website and welcome inquiries from the general public.

- (a) The documents shall be posted in a format that allows an individual to view the documents online; download, view and print them in a manner that does not compromise the integrity of the document, including the original document file with the original ext. information, except from public places where such documents are normally found, such as contributor files.
- (b) The website shall clearly inform requesters that the document is available online provided instantaneously upon receiving it.
- (c) Save Our Tappan Zee, Inc. shall provide free delivery of information. Documents shall not be posted in a format that would require screen computer hardware or software to be installed on a computer system in order to be able to receive the information.
- (d) Save Our Tappan Zee, Inc. shall furnish anyone requestor the information where this information can be found, including the web address. This information must be provided immediately by for a person's request made within seven (7) days of the request.

11.04 IRS Annual Information Returns

Save Our Tappan Zee, Inc. shall submit the Form 990 to its board of directors prior to the filing of the Form 990. While neither the company nor the Form 990 or a review of the 990 is required under State law, the company's Form 990 shall be submitted to each member of the Board of Directors via email copy or regular mail at least 10 days before the Form 990 is filed with the IRS and will be encouraged to provide feedback.

11.05 Access to the Accountability of Financial Records

Save Our Tappan Zee, Inc. will utilize a cloud-based accounting software that offers:

- (a) An available, 100% audit trail;
- (b) Linking and syncing to the company's bank accounts;
- (c) Read only access for every member of the board to access every financial record of the company at any time, 24 hours a day, 7 days a week.

Save Our Tappan Zee, Inc. shall conduct a formal audit by each of the board to informally verify and check the books and records, including, anomalies, discrepancies or concerns and reporting to the board the results of this informal verification at the next board meeting. Each board member will participate in this informal verification on a rotating basis so that all an board member is participate in this responsibility on an equal and fair basis.

As the finances become more complex, the Board may choose to designate its own record keeping system
 (2) board members during each calendar year to financial institutions.

11.05 Board Discussions

Regarding board deliberations:

- (a) All Board deliberations shall be open to the public except where the Board passes motion to make any portion confidential.
- (b) All Board minutes shall be open to the public unless the Board passes a resolution to make any specific portion confidential.
- (c) All papers and materials considered by the Board shall be opened to the following the next type of which may be considered, except where the Board passes a motion to make any specific paper or material confidential.

11.06 Staff Records

Regarding staff records:

- (a) All staff records shall be available to the staff member and their legal representatives.
- (b) No staff records shall be made available to any person outside the corporation except the authorized government agencies.
- (c) Within the corporation, staff records shall be made available to the Board, Board members, committee chairs, staff members, and shall be made available to the staff member, committee chair, and staff records shall be made available to the Board when requested.

11.07 Donor Records

Regarding donor records:

- (a) All donor records shall be available to the Board, Board members, committee chairs, committee members, and shall be made available to the donor and their legal representatives.
- (b) No donor records shall be made available to any organization in the community except the authorized governmental agencies, or to any individual without permission of the donor.

- (c) Within the corporation, documents shall be available only to those persons, ~~those persons~~ with managerial, personnel or operational responsibilities relating to the firm's assets, ~~that~~ ~~no~~ ~~donor records~~ shall be made available to the Board of Directors.

ARTICLE XXI

Codes of Ethics & Whistleblower Policy

12.01 Purpose

Saye Our Tappan Zee, Inc. requires and enforces ~~the highest standards of ethics and integrity to conserve~~ and ~~prudence in its standards for business and personal ethics in the conduct of its~~ ~~business and~~ ~~responsibilities~~. Our employees and representatives of the corporation must operate with ~~integrity~~ in fulfilling their responsibilities and in accordance with all applicable laws and regulations. It is the intent of Saye Our Tappan Zee, Inc. to adhere to all laws and regulations of the corporation and the industry. It is the intent of the organization's leadership to maintain compliance with various laws and regulations.

12.02 Reporting Violations

If any ~~Director or, unless it is a member, employee or volunteer, by reason of influence over some policy, practice or activity of Saye Our Tappan Zee, Inc., is in violation of law, a written complaint must be filed by that person with the Board of Directors.~~

12.03 Acting in Good Faith

Anyone filing a complaint regarding a violation or suspected violation of a law or regulation must be acting in good faith and may be subject to disciplinary action for failing to give the information disclosed in good faith. Any allegations that prove to be false statements which have been made maliciously, knowingly to be false shall be viewed as a serious disciplinary offense and cause for immediate termination.

12.04 Requirements for Protection from Retaliation

A person filing a complaint may file a complaint in confidence.

- (a) he/she brings the allegation in writing, orally, by email, telephone, or in person to Saye Our Tappan Zee, Inc.
- (b) the person has reasonable cause and suspicion;
- (c) does so without malice.

- (d) Ceases so without knowingly using false information; and
- (e) Provides such an opportunity with a reasonable opportunity to investigate and correct the alleged unlawful activity.

The prosecution described above is available in the jurisdiction in which the requirements:

12.05 Protection from Retaliation

- Save Our Tappan, Inc. shall not retaliate against any Director, Officer, Staff, Contractor, employee, or individual who has lawfully made a complaint against our practice of Save Our Tappan, Inc. or of an individual involved in our practice of Save Our Tappan, Inc., based on the individual's reasonable belief that the practice is in violation of law, or a clear violation of public policy.

Save Our Tappan, Inc. shall not retaliate against any Director, Officer, Staff, or individual who threatens to disclose to the press or a third party any public policy, practice, or procedure of Save Our Tappan, Inc. that the individual reasonably believes is in violation of law, a rule, or regulation, and who pursues it in a non-disruptive and non-mendacious manner concerning the health, safety, welfare, or protection of the environment.

12.06 Confidentiality

Violations, or suspected violations, may be submitted on a confidential basis by the complainant or may be submitted publicly. Records of any statement or disclosure by the complainant are confidential to the extent that they are consistent with the need to conduct an adequate investigation.

12.07 Handling of Reported Violations

The Board President or Vice President shall initially receive and acknowledge the reported violation or suspected violation within five business days. All reports shall be promptly investigated by the board and its prior-advised committee and appropriate corrective action shall be taken if warranted by the investigation.

This policy shall be made available to all employees, contractors, agents, volunteers, and may be read or reviewed later at the request of anyone upon request about the policy.

ARTICLE XIII**Construction of Terms**

Regarding the interpretation, construction, and terms of these bylaws:

- (a) If there is any conflict between the provisions of these bylaws and the laws of incorporation or this corporation, the provisions of the bylaws shall give way to such laws.
- (b) Should any provision of these bylaws be held illegal or invalid for any reason, the remaining provisions are notwithstanding enforceable by laws relating to the holding by such holding.
- (c) All references in these bylaws to the certificate of incorporation shall relate to the certificate of incorporation, articles of organization, certificate of incorporation, or certificate of incorporation or charter or other founding documents of the corporation and shall be construed in accordance with the laws of this state or during its existence by this corporation.
- (d) All references in these bylaws in section 303 of the Internal Revenue Code shall be to such sections of the Internal Revenue Code as are amended from time to time, or corresponding provisions of any future federal tax code.

CERTIFICATE OF ADOPTION OF BYLAWS

I do hereby certify that the above stated Bylaws of Save Our Tarpanzee, Inc. were approved by Save Our Tarpanzee, Inc. Board of Directors on 11/10/2017 and constitute a complete copy of the Bylaws of the corporation.

President

ALAN I. ZELMER

Date:

Form 5768

Election / Revocation of Section 501(c)(3) Organization Status

(Rev. September 2010)

Department of the Treasury
Internal Revenue Service

Name of organization

Save Our Planet, Inc.

Number and street (or P.O. box) (if mail is not delivered to street address)

12 Ethan Drive

City, town or post office, and state/zip

Port Chester, NY

- 1 Election** — An organization may file this election if it has not yet elected to have the provisions of section 501(c) of the Code relating to expenditures to influence legislation apply to its tax year ending in the month, day, and year indicated below.

Note: This election may not be filed after January 1 of the tax year in which it applies.

- 2 Revocation** — As an eligible organization, we hereby revoke our election to have the provisions of section 501(c) of the Code relating to expenditures to influence legislation apply to our tax year ending in the month, day, and year indicated below.

Note: This revocation must be filed at least 60 days before the first day of the tax year in which it applies.

Under penalties of perjury, I declare that I am duly authorized to make this application on behalf of the above-named organization.

(Signature of officer or attorney)

Mariana M. Executive Director

(Type or print name and title)

(Date)

General Instructions

Section 501(c)(3) refers to the Internal Revenue Code.

Section 501(c)(3) states that an organization exempt under that section will lose its tax-exempt status if it qualifies for, or becomes deductible charitable contributions made in substantial part of its activities are carried on to influence legislation. Under section 501(h), however, permission to influence legislation is permitted under section 501(c)(3) organizations that elect to make limited expenditures to influence legislation. A corporation that makes this election will, however, be subject to an excise tax under section 4911 if it spends more than amounts permitted by what section. Also, the organization may lose its exempt status if it makes expenditures exceeding the permitted amounts by more than \$100,000 over a 4-year period. For any tax year in which an election is made under section 501(h), any resulting gain or loss must be reported on the audited financial statement of the organization's annual return required under section 6133. See, Part 1-A of Schedule C of Form 990 or Form 990-EZ for further information. If a group makes these amounts for both itself and another organization as a unit, it must report these amounts for the whole.

To make or revoke the election, enter the ending date of the tax year to which

- the election or revocation applies in the boxes provided in the form in "Explanatory Notes." Section 501(c)(3) organization is permitted to make this election if it is not a qualified organization (see below) and is described in:
- Section 170(b)(1)(A)(v) relating to educational institutions;
 - Section 170(b)(1)(A)(vi) relating to hospitals and medical research organizations;
 - Section 170(b)(1)(A)(vii) relating to organizations supporting government scientific, cultural, or educational foundations;
 - Section 170(b)(1)(A)(viii) relating to organizations supporting charitable contributions;
 - Section 170(b)(1)(A)(ix) relating to agricultural research organizations;
 - Section 509(a)(2) relating to organizations publicly supported or admitted, sales, etc., of charitable contributions;
 - Section 509(a)(3) relating to organizations supporting certain types of public charities other than those described in section 509(a)(2); organizations that support section 170(d)(2)(B), or (D); organizations engaged in:

Not qualified organizations. The following types of organizations are not permitted to make this election:

- An integrated auxiliary of a church, church or convention or association of churches, or
- A religious organization, or such other organization as described in or this paragraph.

Affiliated Organizations. Organizations

are members of an affiliated group of organizations, and (ii) the governing instrument of the organization requires it to be controlled by the other organization on individual issues, (ii) the governing board of one organization includes persons who are specifically designated representatives of another organization or are members of the governing board of another organization or are members of the governing board of a third organization, (iii) the organization has the power to sue or defend actions on behalf of the other organization, (iv) the organization has the power to prevent action against the other organization.

For more details, see section 4911 and section 501(h), (c)(1).

Note: A non-profit foundation (including a private operating foundation) is not an organization.

Enter the ending date of the tax year to which

the election applies. Department of the Treasury
Internal Revenue Service
October 1, 2010, Order 11T 8420-002, Part 1-A

SAVE OUR TAPPAN ZEE, INC.

Form 1023 Questions

PART IV - Information Required from Applicants

Save Our Tappan Zee, Inc. is organized to engage in any and all charitable or activity for which corporations may lawfully organize if it does not contravene any provision of law, provided that this Corporation shall be a non-profit corporation, although any tax-exempt charitable, religious, educational, and scientific activities that are consistent with the furtherance of the internal Revenue Code of 1986 (the "Code") for purposes other than those described in section 170(e) of the provisions of this Certificate, these activities may include, but not limited to, distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, of the corresponding security for avoidance of tax or fine.

Save Our Tappan Zee, Inc. is organized for exclusively purposes defined in section 501(c)(3) of the Internal Revenue Code.

1. PRIMARY PURPOSE: To preserve up to one hundred thousand dollars annually related to the Tappan Zee bridge and what it represents to the citizens of the state of New York, including landmarks, infrastructure, historical artifacts, buildings, and structures.
2. SECONDARY PURPOSE: To raise money to aid and assist the Save Our Tappan Zee/Tappan Zee Bridge Foundation, which has been established by Save Our Tappan Zee, Inc., and Dutch, in New York.
3. OTHER PRIMARY PURPOSES: To successfully utilize sufficient funds to maintain the historic Tappan Zee name to the bridge that hopefully serves to assist other organizations fighting similar battles for a similar historic reason to preserve New York and/or American history, or to offer a program in political representation.

No part of the earnings of this organization shall be in the interest of, or otherwise available to its members, directors, officers, or other employees, except that this organization shall be authorized and empowered to make reasonable compensation for services rendered and to make payment and disbursements in furtherance of the purposes set forth in this certificate.

No substantial part of the activities of this organization shall consist of lobbying, propaganda, or otherwise attempting to influence legislation to keep as otherwise individuality established by the Internal Revenue Code, and this organization shall not participate in, directly or indirectly, the publishing of publications that advocate any political candidate, or on behalf of or in opposition to, any candidate for public office.

Upon the dissolution or winding up of this organization, its assets, remaining after payment or provision for payment of all debts and liabilities of this organization, shall be distributed for one

or more similar exempting purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future regular legislation.

Part V, 1a - Compensation and Other Financial Arrangements with Your Officers, Directors, Trustees, Employees, and Consultants Fill in the names, street and mailing addresses of all of your officers, directors, trustees, or other persons listed, state their total annual compensation, proposed compensation for services due organization, whether as a "one-time" fee, employee, or other position. Use additional lines if available. Enter "None" if no compensation is or will be paid. If additional space is needed, attach a separate sheet.

BOARD MEMBERS:

Board members will not paid for their services as board members. When it is feasible, the Board members will be reimbursed for necessary and reasonable expenses on an organization basis.

IRS tax law allows a deduction for charitable contributions made by individuals doing so the amount is reasonable and services are really rendered. After considering the implications of the 1986 changes enacted last year in the Internal Revenue Code which imposed a tax on "excess benefit" transactions, we conclude that the payments for necessary and reasonable expenses to reimburse our public expenses (with temporary lodgings) is appropriate as long as such expenses are reasonably necessary and/or excessive.

Alan Zenzo

Morris E. Hahn, NYC 10520
President
No Compensation

Annette Brook

Mountain Lake, NY 10704
Vice President
No Compensation

James Anthony, IV, Poughkeepsie, NY

Stuyvesant, NY 12163
Treasurer
No Compensation

Dr. Dena A. Resafah

[REDACTED]
White Plains, NY 10602
Secretary
No Compensation

Raymond Ferrara

[REDACTED]
Valhalla, NY 10595
Board Member
No Compensation

Donald J. Christensen

[REDACTED]
West Nyack, NY 10594
Board Member
No Compensation

v We ask that you please, in accordance with IRS regulation, designate the above street addresses as "not for public viewing" in order to protect the privacy of each individual member. All of these addresses are also referenced in New York.

EMPLOYEES

The initial employee will be Michael Linn in the role of Vice President. His initial salary of \$2,000/month, with an annual salary increase of \$2,600/month upon and then to \$3,000/month (without discretion, review by any party, in accordance with IRS policies) in accordance with the signing agreement, reviewed annually and contractually. This salary is based on the fact that it is spearheading the project, and a title specific to the endeavor will be given him from his employer. It will be in the name of Michael Linn, MBA, etc., in close consultation with to start and ultimately succeed, we will not necessarily...

As the company grows, the company will begin to utilize a Chapter 10 corporate compensation program, probably within the first 2 years and determine appropriate salaries for all employees.

Part V, 3a - For each officer, director, trustee, manager, compensated employee, or other person compensated, name, position or function listed on the organization's chart, instead of a list showing their name, qualifications, hours worked and compensation.

Board Of Directors- Composition, Duties & Functions

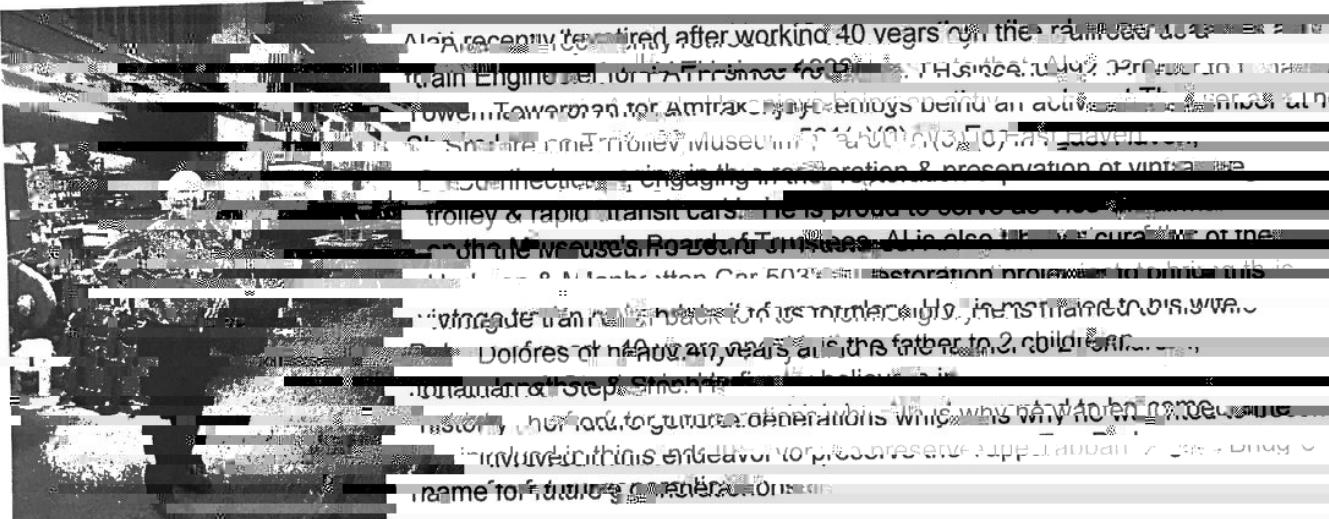
No officers, directors, or trustees will be compensated for serving on the board.

1. The duties of the President of the Board are found in the organization's bylaws, Page 16, Paragraph 6, Section 6.05. Average 10 hours a week, or as is necessary.
2. The duties of the Vice President shall be determined from time to time in the organization's bylaws, Page 10, Paragraph 5, Section 6.06. Average 5 hours a week, or as is necessary.
3. The duties of the Secretary of the Board shall be determined from time to time in the organization's bylaws, Page 16, Paragraph 6, Section 6.07. Average 5 hours a week, or as is necessary.
4. The duties of the Treasurer and Auditor shall be determined from time to time in the organization's bylaws, Page 17, Paragraph 6, Section 6.08. Average 5 hours a week, or as is necessary.

Board Of Directors- Names & Experience

The Board of Directors is made up of individuals whose skills and experience have contributed decades of expertise in business through graduate level education and through job training and work experience.

President/Treasurer: Alan Zerazo



Vice President - Amiee P. Edwards

Growing up in a small Midwestern town along the Mississippi River, Amiee developed a love for bridges, rivers and the environment at an early age. Her appreciation for the river's history, intertwined with that of the Native American settlers and Native American culture, led her to believe that the bridge should be preserved to honor the hundred memories of the actual bridge and the old bridge that remained after it was demolished. This passion for the river comes from the family tradition of environmental activism. After graduating from the University of Illinois and working various jobs in the Midwest, Amiee moved to Portland State University in Portland, Oregon. Amiee began to carve out a career in telecommunications, working as a telecommunications executive for AT&T, President of Service Sector Business at Report Communications Corp in New York and most recently Advantech International.

North Networks in Richardson, Texas. Before she left for North Networks, Amiee was Marketing Vice President/Chief Marketing Officer for Intermarket Solutions (\$21-\$20 million in annual revenues), wireless service companies, where she oversaw all product marketing, marketing communications, market research, strategic planning throughout North America. She has been involved in various organizations, including the National Organization of Black Realtors, the National Association of Broadcasters, the Dallas Chamber of Commerce, the White House Correspondents' Association, Project 44, and the Dallas Business Journal. She keeps busy as a successful free lance writer who mentors social media, digital content marketing, advertising and social media marketing. She has covered the greater New York/New Jersey metro area for print publications since 2008, including the New York Times, the Wall Street Journal, and the Washington Post.

Secretary: Dr. Dena A. Restaino, PT, DPT

Dena is a licensed physical therapist. Wantabe later became Cutler over 18 years ago. Dena is a licensed physical therapist in Massachusetts. She has been a member of the American Physical Therapy Association since 2000. Pastion-therapist member, Boston Medical Center since 2000. Pastion-therapist member, Boston Medical Center. Today, Dena is seen throughout New England hospitals. She teaches at the Rhode Island Hospital, encouraging many veterans to seek out any universal therapy instead of one specific type.

Treasurer James A. D'Amato, MPA



"I grew up in the Albany area and did not grow up in underserved areas and businesses. Schools took him to NYC on a regular basis, and each time, he'd drive over the Tappan Zee Bridge. He's been involved in business since he was a child, because even my grandparents were about preserving history from future generations." He believes that it's important that we know how at the end of the day, we can help our community and the world we grew up through the living history that still stands in Westchester. His free time, Jimmy enjoys traveling, jacuzziing, and snowboarding. "It's great to go outside on the water."

Board Member Raymond Ferrara



"Ray married in 1969 to his wife Connie, a former teacher and grandfather, and resides in Somers, NY with a son and daughter. He is a member of the local church with pride in the U.S. Air Force from 1960-1971 as a technical sergeant. After starting a career with Con Edison as a supervisor in 1972, he became a manager in 1984 and he retired as the Northeast Regional Vice President in 1994. There was established in 1994, a division by name I initially the Northeast Conference as well as the Hudson River in 1994. Ray moved from Connecticut to New York in 1976 he started Central Management Corporation in 1993, he was promoted to Vice President of it. He currently is a company managing by introducing innovative concepts to companies throughout the country and the NY/NJ metro area, by negotiating union contracts with the CWA, and for locating real estate for two 10,000 sq. ft. locations handling all aspects negotiations with the unions."

"Ray also has extensive experience in the construction industry, serves on the board of the Westchester Senior Golf Association which provides social activities for seniors in the Westchester area."

Board Member Franklin, William



William Franklin is the Chairman of the Board, President of W.F. Franklin & Company Inc., with a long history in the industrial field. Mr. Franklin graduated from High School in 1961 and graduated from the University with a Bachelor of Industrial Design. During his career, he has designed many recognizable and award-winning products in transportation and other products for oil fields such as drilling rigs, storage tanks, and marine oil tank.

Part V, 2-a "Have you adopted a conflict of interest policy consistent with State law and your interest policy, if any? Appendix A to these instructions. If so, provide copy and explain how the policy has been adopted and why it is being used."

Yes. The board of directors of the organization appointed Lawrence C. Conti Interests, Inc., whom is attached hereto, to draft the Conflict of Interest Policy. This document is based on the sample conflict of interest policy contained in Appendix A of the instructions to fiduciaries (2023) Form 10-23, augmented with additional organizational specific requirements.

Our Conflict of Interest Policy requires each interested party to annually sign a statement that affirms that such person received a copy of the conflict of interest policy, understood and understood it, agrees to follow it, and understands that the organization will not do business in order to maintain its Exemption from engaging in any activity which would generate one or more of its exempt purposes, as the Committee of the Statement is intended to and all income derived therefrom during the year ending December 31, 2018, etc.

Part V, 7. "Do you offer your directorate or trustees, services or assets from any of your officers, directors, trustees, and compensated members?" No. None of the listed individuals, officers, directors, trustees, and compensated members made or intend to make from whom you will make it, will make it, now or in the future, any payment of any kind or length, and except for now or in the future, or as determined that you can, no member or non-member purchases.

See bylaws and conflict of interest policy for more details.

It is possible that the organization may wish to consider a conflict of interest financial services, which it may be able to do with the help of its audited financials.

- The IRS publication entitled, DEFINITION OF INDULGENCE PRIVATE BENEFITS ISSUES INIRC 531(f)(1) located at www.irs.gov/pub/irs-qst/guide/foqun05c.pdf.
- IRS Publication 1221 PC (page 4), and

- IRC Section 14958.

Any remuneration for goods or services shall likewise be reasonable fair to the corporation and must be received by a person in accordance with the Board Conflict of Interest Policy.

IRS Publication #4201-C states that "It is important for a director to let earnings may unreasonable benefit of an insider. A third person has a personal or private right to certain assets of the organization such as, an officer, director, or employee. This means that an organization is prohibited from allowing its income or assets to accrue to insiders." An example of prohibited remuneration would include payment of unearned compensation to an insider. And, amount of remuneration may not exceed that of tax exempt status."

However, any products or services provided to the organization by a director or other items would be provided at reasonable cost if no suitable alternative exists. There would therefore be no remuneration.

Not for Profit Attorney Don Kravitz writes, "It is an obvious conflict of interest when an organization contracts with members of the board of directors to provide goods and services to the organization. It is not necessarily illegal, however, if the service to the organization.

Attorney V. Kravitz further states in his memo, "You are right to be concerned about the IRS rules concerning remuneration in which they purchasing the younger's books. That would not be a problem if you were the one to do it. I think it would be best to have the business done for the Church of Scientology. It looks sound as though you are in the same position (you), and I agree that you should treat the purchase just as you would any other potential transaction." While private remuneration is not illegal, some rules do exist in order to prevent the excessive benefit rules were created to prevent IRS from interpreting a distinction to avoid having to lose the exempt status of the organization because of private benefit. In addition to the rules, you, in my opinion, you also need to consider what kind of liability you could face if it went into a legal setting author from unrelated purchases. That could be established private remuneration. I don't worry about that. We never seem to have anything. There are a lot of things you can do to minimize the risk of a possible ramifications. In the meantime, if you seem to be on the right track."

From the above persons, we can learn that the board members in their Conflict of Interest Policy, to address this issue, and specifically to aid application of relevant rules by addressing pertinent issues that could potentially arise from reimbursing intelligence expenses to non-board members.

Part VI, 1a. In carrying out your exempt purpose, do you provide ~~private services~~ or funds to individuals?

We plan to sell any goods and offer any services that further our exempt purpose as above, will help us raise money for our exempt purposes. Our current financial status does not jeopardize our tax-exempt status.

Some small publications we write may include bumper stickers about the ~~area~~ Tappan Indians/Dutch bumper stickers and signs that fit our mission.

Part VI, 1b. In carrying out your exempt purpose, do you provide ~~private services~~ or funds to organizations? If "yes," describe each program which provides ~~private services~~ or funds to organizations.

Please see above. To further, we do not currently provide goods, services to ~~any organization~~ ones that have the future.

Part VIII, 2a. Do you attempt to influence legislation?

Yes. We may attempt to influence legislation that furthers our tax-exempt purpose, but in no way that would violate our tax-exempt status. We have failed to utilize the 501(c)(3) track, whatever influence of legislation we may undertake.

Part VIII, 3a. Do you currently have or plan to begin organizing activities?

Yes, ~~we may have annual voter bingo or get together bingo as a form of service to the public~~, according to the publication of 2017 (2018) (Rev. 2012). All staff utilized for these games will be volunteers. All Airsoft and gun rental sites will be randomly placed in accordance with federal, state and local laws, and only after securing appropriate permits or licenses (if necessary). ~~Save Our Tappan Zee, Inc. project~~ is the ~~main~~ ~~goal~~ ~~of this organization~~ ~~is to~~ ~~raise~~ ~~money~~ ~~and~~ ~~gaming~~ ~~this year~~ ~~and in the most~~ ~~eximmo~~.

TAX YEAR	INCOME	EXPENSES
2017	\$0	\$0
2018	\$11600	\$11600
2019	\$33000	\$33000

Part VIII, 4a. Attach a description of the church distribution program.

Mail Solicitations: We will have a large mailing list given to individuals or entities to support our tax-exempt activities.

Email: I will contact my contacts and individuals on that list to support our tax-exempt activities.

Personal Solicitations: We intend to raise funds from individuals, including faith-based organizations and businesses by direct contact. We will involve individuals and groups with a commitment to our cause and their desire to contribute to our organization. We do not have a printed materials or brochure at this time. All donations will be solicited and recorded according the TCF's strict codes.

Vehicle Repairs: We will make arrangements of the type of kind goods:

Foundation Grant Solicitions: To identify opportunities and prepare grants applications to foundations to serve commission and visitors to the extent that we are eligible.

Phone Solicitations: When we have a belief that we can benefit from a specific area, volunteers and board members may contact potential donors to support our efforts.

Governmental Fundraising: Save Our Tappan Zee will research all available opportunities and prepare grant applications to foundations that serve our mission and visitors to the extent that we are eligible.

Website Donations: We will accept donations on our website, www.saveourtappanzee.org, always in accordance with the law.

Part VIII. Are you aware you have written or oral contracts with individuals or organizations to raise funds for you?

Anyone authorized by the corporation to solicit funds for charity, including members of the board of directors, including members and officers, shall comply with and do no other than acceptable fundraising behavior.

At this time, all fundraisers shall be either a board member, employee, contractor, or volunteer. We have no plans at this time to hire a professional fundraising team.

Part VIII. List all states and locations (not institutions) at which you will conduct fundraising. For each state or local jurisdiction listed, specify whether it is for your own organization, your fund, raise for another organization, or another organization run and operated for you.

Save Our Tappan Zee Inc. will conduct fundraising throughout New York, and other states in which we may have completed the proper fundraising paperwork, but because of our international vision and have potential donors live across the globe, funds could potentially come from any state, national, or international fundraising sources. We will comply with all state, national, or international fundraising rules.

Funds received which will be used for tax-exempt purposes only, and may be held by the Board to ensure that funds are not knowingly misappropriated from any organization or its respective charitable or volunteer functions to your organization under section 6501 of the Code. See Revenue Ruling 55-252, T.D. 1963-L, 141 and Revenue Ruling 65-79, C.B. 1966-1, 287 (both attached in substantially part).

Part VIII, 8—Do you or will you enter into joint ventures, including partnerships or limited liability companies treated as partnerships, which you share in profit or losses with partners other than Section 1361 corporations? If yes, describe the nature of these joint ventures in which you will participate.

Save Our Tappan Zee, Inc., may enter the funding of joint ventures, to the extent it is engaged only in accordance with Internal Revenue Bulletin 2001-24, 22, L.R., 1,039 (4-16-01), as well as Revenue Ruling 27-3094, 51, (attached). Therefore, any such partnerships would in no way jeopardize the corporation's tax-exempt status in any way, would not perpetuate or further perpetuate any unauthorized activity that would allow the corporation to expand beyond its original activities beyond its stated tax-exempt limitation.

Part VIII, 10—Do you or will you own, buy, or have rights in music, literature, bylines, artwork, designs, scientific or technical publications, or other intellectual property? If yes, explain. Describe the names of the persons involved, any legal agreements, licenses, etc., and whether these rights are held individually, jointly, or in common, how long terms, etc. at what price, if any, do you or will you sell, transfer, lease, or market these?

Yes, Save Our Tappan Zee, Inc., itself may hold intellectual property in the future, for example:

- certain programming areas, i.e., television, radio, film, "trademarks" (logos)
- some programs produced by the corporation may be rental or co-laborated as a distribution venture, which in these cases, a corporation would own legal rights
- the corporation may create original works, i.e., a book, a work of art, a song, a poem, another copyrighted work, etc. as a work for hire or a work of a volunteer nature, etc.
- the corporation may create a trademark that represents the company's name in the future

Part VIII, 12a—Do you or will you accept contributions of: real property, easements; closely held securities, including personal property such as patents, trademarks, and copyrights; works of art, music or literary scenes, libraries; automobiles; boats, planes, or other vehicles; or anything else of any type?

While the corporation does not currently accept any such contributions, and has no desire to accept any of these contributions in the near future, we reject any of these types of contributions, may ultimately be forced to take a position that would prohibit them entirely, opportunity exists, the board will consult with legal and regulatory laws, fall fund writing guide and after the transaction.

Part VIII, 12b - Do you do foreign countries and regions within the continental United States you operate?

Revenue Ruling 11/14/61 T-371, 2 C.B. 225 states that a deduction is allowable for contributions or all of its charitable activities if the foreign country is not precluding, in effect, relief from taxes under section 501(c)(3) of the Internal Revenue Code. When we are ready to expand our programs and further areas of our organization, our exemption will be within countries in which the board determines we can have the greatest impact with regard to current災害 areas. We are not yet prepared to ready to expand our programs to assist in the fulfillment of our mission. We will set up a budget based on where the most need is at the time of when there is a natural or man-made disaster. Our primary mode of assistance is to help those in need.

Part VIII, 12c - Describe your operation in other country and regions if you do.

We specifically plan to start one location in the state of New York, doing offline via direct mail. Our online presence will serve a wider interest in individuals from around the world. At the present time, we have no plans to operate in other countries.

Part VIII, 12d - Describe the organization's history and legal status under your exempt purpose.

One of our missions is historical preservation. If we can preserve New York and/or American history by, ongoing in another country. We will currently have contacts in other countries.

Part VIII, 12e - Describe how you grant, loan, make or other distributions to carry out your further exempt purpose. We will not currently have any plans to issue grants, loans, or other distributions in these areas, but may do so in the future. Other organizations will be organizations that are in agreement that the money being given to them will further our exempt purposes.

Part VIII, 13c - Do you have written contracts with any of these organizations?

We currently do not have any relations with any of these organizations. When we do, we will have written contracts with prior written agreement of all parties.

Part VIII, 13d - Identify each recipient organization and any relationship between you and the recipient organization.

See above answer.

Part VIII, 13e - Describe the relationships you have with the grantor of grants, loans, and distributions you make.

We plan to keep records in accordance with the policies outlined in our by-laws.

Part VIII, 13f - Do you require an annual audit? If yes, indicate the type(s) of auditors.

Yes to both questions. The application itself will ask for the type of audit you want, as listed below. For non-profit organizations, it would require a formal audit or a review of responsibilities and assets of the trustee, in that order. It is important to use this only to file the purpose of verifying their financials are made; providers for welfare written reports, the use of grant funds, require a final written report and accounting of how grants monies were used and acknowledges our service agency's responsibility in regular case such funds are or appear to be misused.

Part VIII, 13g - Describe your procedures for evaluating distributions that assure your resources are used to further your exempt purposes in line with the terms of your registration and filing reports.

See above and answer.

Part VIII, 14b - Do you have one person in charge of your organization?

We currently do not have any individual in charge of our organization.

Part VIII, 14c - Do you have contributors whom you indicate authorize to use contributions received by you for some different purposes consistent with your exempt purposes?

Yes, we plan to make that clear to all contributors at the time any donation is made. We also will post this information on our website.

Part VIII, 14e - Do you or your officers or employees have certain inquiries about the recipient organization from you?

Yes, we will inquire about the recipient's financial stability, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the recipient organization was established, other relevant information, including previous volunteer hours breakdown.

Part VIII, 14f - Do you or your officers or employees have certain inquiries about foreign organizations used for the conduct of your exempt purposes?

We plan to have a random review of our employees by random third party and/or compliance checked by impartial law experts to verify that programs are being used adequately.

Part IX, 23 - Any expenses not otherwise stated, such as program services (not itemized), etc.

These 2018 figures are actual.

These 2019 and 2020 figures are all projected, NOT actual.

2018: Line 23: Program services \$10,000; Graparation in Housing Fees: \$100,000

2019: Line 23: Program services \$20,000

2020: Line 23: Program services \$30,000.

International Activities Questions

Although not required, it is strongly recommended to respond in the affirmative to the IRS agent's written questions in your request for pre-clearance. We are providing this list of your international activities questions as part of our final application.

1. Your application indicates that you operate in the following countries. Please provide the following:

a. Identify the specific countries/regions with which you interact and with whom you negotiate.

We currently do not operate in foreign territories.

b. Describe your negotiations in each country.

Should we be lucky to preserve new territory or U.S. history, thus far this will not involve any negotiations in a foreign country. We do not seek any loans. It means necessary.

2. Please answer the following to clarify whether you or AgrecoGrassels' Compliant with OFAC compliance.

a. When you conduct activities, will you check the U.S. List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing, to determine if they are included on the list.

Yes, we will.

b. What other organizations will you engage to ensure that foreign governments or grants are not diverted to support terrorism or other prohibited activities?

On-site visits, including announced visits, will be performed periodically, and records will be required for all funds expended on behalf of our tax exempt businesses. Board members will periodically be in countries where than on others, both as well as volunteers who want to be part of the economic and development program.

c. Will you comply with all United States statutes, executive orders and regulations that restrict or prohibit U.S. persons from engaging in transactions with aliens without regard to country, entity, or individual, or involving negotiations, violations of economic sanctions imposed by OFAC?

Yes, we will comply with all United States statutes, executive orders and regulations that restrict or prohibit U.S. persons from engaging in transactions with aliens without regard to country, entity, or individual, or involving negotiations, violations of economic sanctions imposed by OFAC.

Although traditional and diplomatic channels with the U.S. Department of the Treasury's Bureau of Sanctions and Economic Policy, the Voluntary Sector Task Force for U.S.-Based Charities is not mandated to review the documents of Save Our Tappaz Zero, they will fully analyze and recognize any input into a practice. These guidelines and suggestions to the developer are conservative and align with a risk-based approach to guard against the threat of diversion of charitable funds or exploitation of charitable activity by terrorist organizations and their supporters.

We can assure you and our international partners that our compliance is based on the limitations set forth by your existing U.S. legal requirements related to combatting terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) (U.S. government) and securities rules.

d. Will you acquire from CGAC the appropriate license and registration where necessary?"

Yes, we will.

3. Please answer the following about segments you will make to organizations or individuals located in foreign countries:

a. State the organization(s) to whom you do not wish (will not) distribute goods and services and have been recognized as tax-exempt. If applicable, state their exempt status.

With due respect to the established relationship of firms with other organizations, it is important that if we do business through organizations, that they would be worthy of such a relationship even if located in the United States; however, according to section 1848(b)(1968-2 C.R. 21) (Unpublished), states that an organization may not be eligible for tax-exemption if it is not described in section 501(c)(3) of the code, which includes distributions to an exempt organization, unless it provided its tax-exempt organization with written consent over use of the funds for section 501(c)(3) purposes.

b. List any distributions (in findings or reports) made to date, including the recipient, what and how much was disbursed, and describe the manner in which it differed from an exempt purpose.

Not applicable. No distribution has been made since we are just getting set up.

c. Describe your processes for reviewing and approving requests for funds or goods, including pre-approval review, communication potential grantors, and how you determine grant amounts.

We will use the same procedures we used to grant funds for the 1322, however, with additional oversight to take into consideration the fact that this is the prevention of terrorist funding and other national security issues.

c. If you enter into a written grant agreement with grantees, submit representative copies of the grant agreement.

At this time, we do not make grants and have not yet created such agreements. When the time comes, this will be done in an appropriate grant agreement in accordance with the answer to paragraph b. above.

e. If a grant recipient is eligible for repeat grants, explain whether you will supply and continue to provide information regarding how funds or awards are used.

At this time, we do not make grants, so we do not supply grants each applicant absolutely must reapply each time, and must provide to the corporation ongoing, up-to-date information regarding how funds or awards are used.

f. Explain whether you appoint nominees to carry out your legal organizations or individuals.

"No, we do not appoint nominees."

g. Specify how you will exercise control and responsibility over the use of funds or goods granted to foreign organizations or individuals to ensure they are used properly (e.g., requiring grantees to submit periodic financial or accounting reports to audited financial statements, or representatives of our field investigators, etc.).

Recipients will be required to list funds expended in the U.S. for exempt purposes. Non-U.S. members will be in other countries we operate in on behalf of party to provide oversight when operations begin as well as who to whom to report on the financial and other development programs.

h. Specify if and to what extent you will share certain funds managed by personnel with recipient organizations.

Not Applicable. We do not share funds with other personnel.

Scholarship Programs

- 1(a) Describe the types of educational grants you propose to individuals such as scholarships, fellowships, grants-in-aid, etc.**

If we decide to offer educational grants, they will be based on the mission of our mission, i.e., to help promote research and/or projects that help to save New York and American history.

- 1(b) Describe your purpose, scope and duration of similar fellowships, grants and other educational programs and means that you have used.**

See above. This will be decided based on funds available at the discretion of the board, based on the prior year's financials. Once a loan is issued, the loan shall be repaid if it is not used or if and when it is used, it shall be paid back as soon as possible.

- 1(c) If you award educational grants, explain the terms of the loans (interest rate, length, forgiveness, etc.).**

We have no current plans to offer loans, which may in the future. Should we do so, the interest rate will be around market rates, the length of time to repay the loan shall be decided by the board, and will offer forgiveness on certain terms, as decided by the board, for example, by creating a program similar to the Visible Done Good Forgiveness program.

- 1(d) Specify how your program is promoted.**

We will promote our scholarship programs through email and marketing, as well as advertisements.

- 1(e) Provide copies of any solicitation or announcement materials.**

We currently have no solicitations or announcement materials.

1(f) Provide an example of how you will the application form itself.

Our application for an scholarship is as follows:

1. Name of scholarship (or grant) program applying for?
2. Name and contact info?
3. Why are you applying for this scholarship?
4. How will this scholarship help me in my studies, up coming college?
5. Please explain in detail everything you've already done to secure funds for this endeavor in financial matters.
6. Why should we fund your endeavor?
7. What have you already done to show dedication to achieving your goals?
8. How can we trust that you are going to take full advantage of any funds given to you?

3. Describe the specific criteria you use to determine who is eligible for funding grants.

Anyone may apply to our scholarship programs without regard to race, gender, ethnicity, or any other factor. We will consider that an organization has enough.

4(a) Describe the specific criteria you use to select recipients.

1. The board or committee (things any member) without considering any individual's race, age, race, or sex.
2. The board or committee will read all applications and rate them using a 1 - 10 rating scale on the following:
 - a. Sense of Conviction
 - b. Enthusiasm & Response
 - c. Prior Proven Education
 - d. The Applicant's Need
 - e. Why We Should Support This Person (Based on Answers)
 - f. Likelihood of Success Based on All Answers

3. The board or committee will then provide to each applicant for grants, within those closest to securing all receiving institutions a statement of award in a written document in descending order of merit.

4(b) Describe how you determine the number of grants you will make available.

This will be solely based on funding, and is the sole discretion of the Board based on the prior year's financials. Once a new year is established, the board plans to set an annual minimum grant that can always be offered, with additional scholarship opportunities above minimum when possible.

4(c) Describe how you determine the amount in your grants.

We plan to eventually offer grants in various amounts, from \$1,000 up to \$10,000. We will start with the \$500 grants and as funding increases, and becomes more stable, we will increase our grants in higher amounts. All grants amounts offered will be determined by the vote.

4(d) Describe any requirement or condition you impose in exchange for a grant, or qualify for renewal of a grant.

Whenever possible and convenient, Save Our Tappan Zee will make arrangements on behalf of recipients when not possible or convenient. Save Our Tappan Zee will provide them to the individual on a case-by-case basis. In all cases, recipients must show their progress to Save Our Tappan Zee, Inc. on a regular basis and have to prove a need based on their receipts and participation forms, signed by an authority at their institution, authorized by Save Our Tappan Zee, Inc. If any scholarships allow for renewal, Save Our Tappan Zee management will look at the recipient's progress tracking form, and such tracking form will be consulted when making any additional grant allocations.

5 Does the organization receive money through the leasing of fall, winter, spring, summer, or other educational grants? Describe whether you obtain reports and make transparent from recipients, or you pay a flat fee directly to a school under an agency agreement the school will apply the grants monies to its educational institution that are in your stippling. Also, describe your procedures for taking the money.

Whenever, possible, profits from instructors, grade participants, etc. will be used. If not, the organization will negotiate a grant or loan from Save Our Tappan Zee, Inc. who will take the usage of the funds. All recipients will sign a contract and agree that they will return the funds to Save Our Tappan Zee. Furthermore, any misuse of the grants or non-participation in paid for programs, will result in automatic suspension on the individual with a fine applied to the particular recipient. See also "Article 1023 of 2020".

6 Who is on the selection committee for the awards made by your program, including names of current committee members, criteria for committee selection, and the method of replacing committee members.

The entire current board of directors is the selection committee at present. Also, anyone who is on board of directors is a member of this scholarship selection committee. The method of replacing committee members is the same as replacing board members.

7 Are relatives or members of the selection committee, officers, directors, or substantial contributors eligible to receive a scholarship? If so, what measures are taken to ensure unbiased selection?

Yes. Anyone is eligible.

FAMILY MEMBERS

A family member of an interviewee, donor, or a member of the selection committee, an officer, director, employee, shareholder, volunteer, or financial contributor is ineligible to apply for any scholarship if all three:

1. The interviewee or donor has participated in at least one of the volume of related particular scholarship.
2. All identifying information will always remain secret from the interviewee and other applications prior to presentation to the selector. An interviewee identifying who is whose will become more difficult, thus encouraging a fair and unbiased operation of the process for all parties.
3. No more than 10% of the annual scholarship funds have been allocated to family members in any given year.

SAVE OUR TAPPAN ZEE, INC.

NON-DISCRIMINATION POLICY

Approved by the Board of Directors

Date: January, 2010

Whereas one of the fundamental values of Our Tappan Zee, Inc. is to treat all individuals with respect and dignity; and where as Save Our Tappan Zee, Inc. believes that to recognize the strength in their diversity and inclusiveness in all its activities, no discrimination will be made between volunteers, staff, and community members;

Whereas Save Our Tappan Zee, Inc. will not discriminate in the provision of services, employment practices, or engagement of volunteers on the basis of race, religion, gender, age, marital status, familial status, national origin, ethnicity, sex, mental disability, learning disability, sexual orientation, or physical disability;

Therefore Be It Resolved that Our Tappan Zee, Inc. will provide against programs MS 10 that public interests and/or other non-compliance with this policy in all of its services. Save Our Tappan Zee, Inc. will firmly stand behind all of its programs. All individual's beliefs and rights to this world.

SAVE OUR TAPPAN ZEE, INC.

CONFIDENTIAL INTEREST POLICY

Accepted: June 27, 2017

ARTICLE I

Purpose

1.01 Purpose

The purpose of this Confidential Interest Policy is to provide guidance for the Tappan Zee, Inc. (the "Organization") in its efforts to identify and manage conflicts of interest between an officer or director ("Officer") or employee ("Employee"), or any "disqualified person," as defined in Section 4958(f)(1) of the Internal Revenue Code as amplified by Section 55.4958(f)(3) of the IRS regulations, and the Organization, resulting in a possible "excessive benefit transaction" as defined in Section 4958(f)(1) of the Internal Revenue Code and as amplified by Section 55.4958(f)(3) of the IRS regulations. This policy is intended to supplement and replace any applicable state and federal law or regulations relating to conflicts of interest applicable to non-profit organizations.

ARTICLE II

Definitions

2.01 Interested Person

Any director, principal officer, or member of a committee exercising fiduciary delegated powers, or any other person serving in a qualified position as defined in Section 4958(f)(1) of the Internal Revenue Code, as amplified by Section 55.4958(f)(3) of the IRS regulations, who has a direct or indirect financial interest, as detailed below, in an organization or enterprise.

2.02 Financial Interest

A person has a financial interest if he or she has, acts, or would through business, investment, or family:

- (a) A ownership or investment interest jointly with which the organization has a transaction or arrangement.
- (b) A compensation arrangement with the organization or another entity associated with which the organization has a transaction or arrangement, or

- (c) A potential ownership interest in, or compensation arrangement with, any entity or individual whom the organization is engaged in a joint venture or arrangement.

2.03 Conflict of Interest.

A financial interest is not necessarily a conflict of interest if a person who has a financial interest may have a conflict of interest if there are appropriate governing body committee decisions that a conflict of interest exists.

2.04 Compensation.

Compensation includes direct and indirect compensation. If staff services are not insubstantial.

2.05 Vendor Relationships.

A vendor relationship is defined as the provision of goods or services to the corporation or its persons and who is affiliated with any vendor or service provider in the corporation.

ARTICLE III.

Conflict of Interest and Conflict of Interest Procedures.

3.01 Duty to Disclose.

In connection with any actual or future proposed conflict of interest, each person must disclose the existence of the financial interest declaration in the corporate documents and to the relevant committee members or committee with governing board delegated powers concerning the proposed transaction or arrangement.

- (a) Determining Whether a Conflict of Interest Exists. Before entering into a financial interest and all material facts, after any discussions with the interested person, s/he shall leave the governing board or committee meeting without the vote of the determined or a conflict of interest is reached at that vote. Then, the relevant committee members shall decide if a conflict of interest exists.

(b) Procedure for Determining the Conflict of Interest.

- (1) An interested person may make a presentation to the governing board or committee meeting, but before the presentation s/he shall leave the meeting during the discussion of both the vote of the transaction or arrangement including the possible conflict of interest.
- (2) The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

- (3) After exercising due diligence, the auditor or general manager shall determine whether the organization can enter with reasonable confidence into a transaction or arrangement in the best interests of the organization in conformity with a conflict of interest.
- (4) If a member undergoes a transaction or arrangement in a conflict of interest under circumstances not preceding a potential conflict of interest, the governing board or committee shall be advised by a majority of the members interested directors whether the transaction or arrangement is in the best interests of the organization's interest for its own behalf, and whether it is fair and reasonable in conformity with the above criteria, then, it shall be up to the members to decide whether the transaction or arrangement...

(c) Violations of the Conflict of Interest Policy

- (1) If the governing board or committee has reasonable cause to believe a member has failed to disclose a conflict of interest, it shall inform the member of the possibility such that another member can opportunity to explain the conflict if present.
- (2) If, after notifying the member of the conflict and failing to make further investigation as warranted by the circumstances, it is evident against the member's conduct determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

ARTICLE IV

Vendor Relationships

4.01 Non Participation

No member of the organization who has a vendor or service to the organization or is affiliated with the vendor or service, or serves to the organization, shall vote on, or participate on behalf of the organization in any meeting of the organization, except to work with such vendor.

4.02 Preferred Vendors

Further, the corporation recognizes that many individuals, employees, officers, staff, members, agents, and volunteers may contract with the corporation, but not for services to the corporation. These so-called members, officers, staff, members, employees, and volunteers can often provide goods, services, and/or supplies at a low cost, and for this reason the corporation may prefer them. At such time, they will be responsible to the board to spend extra money paying more expensive vendors outside the corporation, less expensive (or equally) (or more) appropriate vendors might be found and used in the corporation, all other things being equal.

Therefore, any board member or officer who wishes him or herself to become a vendor or to the corporation for the interests of the corporation, denying the use of the capital, product, or service that he controls, or controls of others which benefits the corporation and/or a class or individual the company was founded upon shall follow these procedures:

(a) The interested person shall submit a memorandum to the board of directors:

- (1) explaining the value of the good, product or service itself;
- (2) arguing the importance of this unique good, product or service as compared to other similar products or services currently available;
- (3) imparting the unique benefit that the company has that no other class will receive from use of the good, product, or service;
- (4) offering the good, product, or service at a price ~~at a discount off standard retail price of that item, or at a discount off the average market price of similar products, or services.~~ ~~which is lower than our regular price.~~
- (5) The corporation shall send a general disinterested third party members, who will review the proposal and make recommendations. The third party providers of services: focusing on price, viability, relevance, and appropriateness.

(b) This committee shall then determine:

- (1) Whether the standard price of the proposed product or service above just the average market price of similar products, goods, or services firms in fact exist;
- (2) Whether the company will profit from the company will indeed be in class(es) and/or whether the purchase will serve to help fulfill the company's mission;
- (3) Whether the product or service is of the quality necessary for the task at hand;
- (4) Whether any quality or quantity available alternative exists that could be purchased at the same or lower price with the same or better result;
- (5) Whether the proposed and obtained good, or service is the most relevant and appropriate given all other factors; and finally,

- (6) What below market rate price the corporation will offer to the interested person for the product, \$2000, or service.
- (c) If no commercially beneficial or superior arrangements exist, or service can be obtained at the same or a lower price, the transaction will be determined that the corporation purchase from the interested person is not in conflict of interest and no action or other transaction will therefore proceed with the transaction.
- (d) Upon voting to purchase a product or service from the interested party:
- (1) in the case of a good manufacturing company may the corporation purchase the above minimum amount of stock for immediate future operations;
 - (2) In the case of a service the corporation may only pay the above minimum amount for services needed for immediate future operations;
 - (3) In no situation shall the corporation purchase a large excess stock unless it cannot be used in a three month period, provide a large advance for any services not to be rendered within a three month period unless circumstances so demand, in which case the corporation may purchase up to 50% of the above amount.

ARTICLE V

Records of Proceedings

4.01 Minutes.

The minutes of the governing board and committee meetings shall contain:

- (a) The names of persons present who disclosed or otherwise were considered to have a financial interest in connection with any decision, a possible conflict of interest, the nature of the financial interest, any action taken in relation whether a conflict of interest was present and the governing body's or committee's decision as to whether a conflict of interest in fact existed.
- (b) The names of the persons who were present for discussions and votes relating to the transaction, including the date, time and place of the discussion, including any statements made in the proposal of transaction or agreement, and any other information taken in connection with the proceedings.

ARTICLE V.**Compensation & Bonus Policies**

The corporation shall employ the following compensation policies:

- (a) A voting member of the board who receives executive compensation directly or indirectly, including the organization's services to the individual for training or other professional development.
- (b) A voting member of the organization who receives executive compensation directly from the organization for services to the organization, pertaining to their member's compensation.
- (c) Any voting member right to receive executive compensation directly from the organization, which is prohibited from providing information to any organization regarding compensation.
- (d) When approving compensation arrangement, if affected is or may have family members and any others, compensation contract or arrangement, in addition complying with laws will conflict of interest if "any member received" contained in the preceding and following sections of this article as well as the preceding paragraph in section 53.4958(e)(iii) of this article, it is also communicated to the compensation committee and the board of directors, and also comply with the following requirements and procedures.
 - (1) the terms of compensation shall be approved by the board or compensation committee no later than the first day after the date of compensation.
 - (2) any person being compensated or compensation committee who approve compensation arrangement, as specified in the preceding section 53.4958(e)(iii), which generally means that each board member or committee member approving a compensation arrangement, when this organization and a "disqualified person" has defined in section 4958(e)(iii) of the Internal Revenue Code and has amplified by section 4958-5 of the IRS Regulations;.
 - i. is not the person who is the subject of the compensation arrangement or a family member of such person.
 - ii. is not in a relationship which is subject to a director or employee of the person who is the subject of the compensation arrangement.

- iii. ~~has a personal or financial interest that may properly appear to approach by the person who is the subject of the compensation arrangement.~~
- iv. ~~has a conflict of interest that may be affected by the compensation arrangement; and~~
- v. does not approve or review a transaction providing protection from his tenure to the person who is the subject of the compensation arrangement, who in turn has authority over or approves a transaction proposed by the conflict of interest to the board or committee member.

(3) The board or compensation committee shall obtain and review appropriate data in assessing any prior to approving the terms of compensation. Appropriate data may include the following:

- i. Compensation levels paid by similarly situated organizations, both taxable and tax exempt, for the function being performed, ~~or comparable positions "similarly situated" to those of the subject of the compensation and with similar resources,~~
- ii. The availability of similar services in the geographic area of the organization,
- iii. Current compensation of subject to proposed compensation,
- iv. Actual written offers from similar organizations to compensate for the services of the person who is the subject of the compensation arrangement,
- v. As allowed byIRC Regulation 105(e),~~including gross average annual gross receipts (including contributions) for its trustee prior three years of less than \$10 million, the board compensation committee will have obtained and relied upon appropriate data to corroborate its findings obtained, including review of data on compensation paid by three comparable organizations in the same or similar communities for similar services.~~

(4) The terms of compensation and the basis for approving it shall be recorded in written minutes of the meeting of the board or compensation committee that approved the compensation. Such documentation shall include:

- i. The administration of the compensation arrangement and how it was approved;
- ii. The members of the board or compensation committee who were present during the preparation of the transaction, those who voted, and the votes cast by each board or committee member;
- iii. The comparability data obtained and relied upon and how that data was obtained;
- iv. If the board or compensation committee determines that there is a conflict of interest for a specific transaction in this organization or for providing services under any trust compensation arrangement with this organization, including whether the reason of comparability data obtained; the board or committee will review it according to the meeting the basis for its determination;
- v. If the board or committee makes adjustments as will satisfy data due to geographic area or other specific conditions, these adjustments and the reasons for them shall be recorded in the minutes of the board or committee meeting;
- vi. Any actions taken with respect to determining if a board or committee member had a conflict of interest which may affect the compensation arrangement, and if so, actions taken to make sure it can members with the conflict recuse themselves or participate in the approval of the transaction (for example, if a board member finds that it would be unusual after a finding of conflict for that member's spouse, who has no conflict of interest, to approve the arrangement);
- vii. The minutes of the board or committee meeting at which compensation arrangements are approved or revised prior to the latest or final date of the relevant committee meeting or 30 days after the final actions of the board or committee are taken, which relate to the approval of the compensation arrangement. The minutes must be reviewed and approved by the board or committee as soon as possible, accurate, and explanatory in a reasonable and forthright manner prior to or at the next board or committee meeting to follow final action on the arrangement by the board or committee.

ARTICLE VI.**Annual Statements****6.01 Annual Statements**

Each director, principal officer or agent contributes to a committee in the following year delegated powers shall annually submit statement which includes:

- (a) Has received copy of the conflict of interest policy.
- (b) Has signed annual declaration and bylaw.
- (c) Has agreed to comply with the policy.
- (d) Understands the organization's charitable and non-charitable activities, tax-exempt, revenue-generating, primarily in activities which it uses funds for its tax-exempt purposes.

ARTICLE VII**Periodic Reviews****7.01 Periodic Reviews**

To ensure the Organization operates in a manner consistent with charitable purpose and does not engage in activities that could jeopardize its charitable tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subtopics.

- (a) Whether compensation arrangements and benefits are reasonable, based upon survey information, and the results of arm's length bargaining and annual audit.
- (b) Whether partnerships, joint ventures and arrangements with management or organizations controlled by the Organization's principal people may be entered, reflect reasonable investment or spending for goods and services for public charitable purposes and do not result in detriment, prevent or inhibit private funding and benefit transaction.

ARTICLE VIII

Use of Outside Experts

8.11 Use of Outside Experts

When conducting its personnel reviews, provide as follows article 8.11. The Organization may, but need not, hire outside advisors. If outside experts are used, then it must still follow the governing by board of its responsibility for ensuring that periodic reviews are conducted.

CERTIFICATE OF THE ADOPTION OF CONFIDENTIALITY POLICY

I do hereby certify that the above statement of interest in Officers of Save Our Tapabahan, Inc., was approved by the Save Our Tapabahan, Inc. Board of Directors, Dated: 2/12/2017

President:

John O' Conner

Date:

PERSONAL AND CONFIDENTIAL

SAVE OUR COMPANY, INC.

Conflict of Interest Statement

1. As a(n) _____ of this Organization, I understand that:
 - a. Received a copy of the Organization's Conflict of Interest Statement, _____,
 - b. Read and understood the policy, namely:
 - c. Agree to comply with the policy and, if necessary, will disclose any potential conflicts other than those stated above. Next page, there may be _____ before completion of your or my conflict of interest statement and _____
 - d. Understand that the Organization is a 501(c)(3) organization subject to mandatory federal tax examination rules and _____, and _____ to accomplish one or more non-tax exempt purposes.
2. Based on a review of this Organization's Conflict of Interest Policy, are you aware of any interest(s) you or a related person may have that could give rise to a conflict of interest? If yes, please complete Attachment A to this form.

____ Yes

____ No

My answers above are accurately stated to the best of my knowledge and belief.

Dated _____

Signature _____

Printed Name _____

PERSONAL AND CONFIDENTIAL

SAVE OUR TAPPANZEE, INC.

Conflict of Interest StatementAttachment A

1. Please list all relationships (if any) that you have with the organization(s) listed below with the Organization that may involve an actual or potential financial benefit to your or the Related party, or that otherwise may represent a conflict of interest within the spirit and intent of the policy. Include an estimate of the related and actual or potential financial benefit. Use as much space as necessary.

2. Please list any business dealings (if any) that you have had with the Organization(s) listed below in which you or a Related party (as defined below) have received a salary, benefits or compensation from the Organization(s) for rendering services or otherwise in business dealings. Use as much space as necessary.

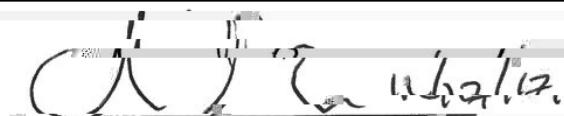
3. Please list any potential or pending transaction(s) with the Organization(s) party and in which you or a Related party (as defined below) has a direct or indirect interest. Use as much space as necessary.

Note: A "Related party" (as defined in this policy) is a family member; a business or organization in which the person signing this statement or a family member owns or controls, directly or indirectly, more than a 5% interest; has a business relationship that is at least 50% direct or indirect interest for a director, officer, trustee or employee; A family member's spouse, child, sibling, grandchild, child's spouse, stepchild, sibling's child, grandchild, child's spouse, stepchild, grandchild, sibling's child, or great-grandchild of the person signing this statement.

**SAVE COUNTRY APPAREL LTD.
BOARD MEMBER'S CODE OF RESPONSIBILITY**

As a board member, you K. S. J. T. TECATI agree to:

- Exercise your responsibility by:
 - o attending board meetings
 - o ensuring that the corporation is operating effectively in furtherance of its office and mission
 - o reviewing and/or requesting for review any documents from the chairman or director that you deem necessary for the proper operation of the corporation
- Exercise your fiduciary responsibility by:
 - o keeping track of the corporation's financial resources
 - o keeping track of what expenses are reasonable and proper
 - o making reasonable efforts to review financial statements and financial reports sheet provided by the director even if you do not have a formal education good with numbers
 - o checking the company bank account regularly to verify proper account statement, and distributions of the company funds
- Exercise your loyalty duty by:
 - o keeping secret in the corporation's affairs which may damage the corporation
 - o communicating and sharing information among committee members
 - o disclosing to the board anything that you believe may impair, harm or affect the corporation if the corporation does not act on it promptly, given a conflict of interest and/or the duty of loyalty, if you do not disclose it and then participate in the corporate vote on that particular matter. If you have a conflict, abstain or abstain from voting on the matter until you determine whether it is in accordance with company policy.
 - o refusing to act in a discriminatory, negligent, or abusive way in any capacity, e.g., play, whereby you agree to attempt to direct the corporation to provide company benefits without being aware knowledge in return for some type of compensation or benefit. In other words, do not accept favors in order to influence the outcome of the corporation
 - o refusing to use any company resources, e.g., telephone, personal equipment, etc., to benefit your personal enrichment, i.e., subscribe to more than one email address or add it to the company email list and add it to the company email list, for example.
- Participate in a manner that is professional, courteous, kind, to all persons, volunteers, employees, and shareholders


Signature & Date

A. S. J. T. TECATI

Printed Name

SAVE THE DATE: APRIL 7, 2015

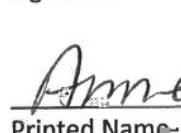
BEST PRACTICE: MINIMIZING RESPONSIBILITIES

Assured member, you

12:00 PM ET

- Exercise your right to audit by:
 - attending board meetings
 - ensuring that the corporation is spending its money in the most efficient way to fulfill its social mission
 - reviewing and/or amending the corporation's bylaws and documents with the executive director if you deem necessary to keep the corporation in line with your mission
- Exercise your right to inspect financial statements by:
 - keeping track of from whom contributions and funding come
 - keeping track of where company funds go
 - making a reasonable effort to review all financial statements, audit reports or financial sheets provided to you by the executive director even if you do not consider yourself good with numbers
 - checking the company's bank account for evidence of overcharging, use and distribution of funds by the company's bank
- Exercise your legal ability by:
 - keeping the focus of the company's plans on the company's stated purpose and mission
 - communicating an annual conflict of interest statement
 - disclosing conflicts of interest that you feel may be deemed a conflict of interest, e.g., if proposing that the corporation make a business transaction with a family friend who is a conflict of interest and a violation of their loyalty if you do not disclose it and do not also participate in the vote to make such a proposal. If you have a conflict of interest related to the board, and the board will not get rid of you, then it is a violation of company policy.
 - refusing to participate in any type of conflict of interest that play a role in your work, e.g., to attempt to direct your work to your friends with knowledge in certain fields without having knowledge in certain fields, or personal relationships with others, you can establish a trust in order to change the direction of the company, partly.
 - refusing to use your company's credit card lists, no personal information, and so forth for other personal encounters, e.g., how you can remove it to pay for the company's travel and add it to their personal credit list, for example.
- Participate as an active member of the board. Our rapportee, etc. to be an active example to volunteers, employees, and partners.


Signature & Date


Printed Name

**SAVE OUR TAPPAN ZEE, INC.
BOARD MEMBER ANNUAL RESPONSIBILITY LIST**

As a board member, you Dennis A. Resnick agree to:

- Exercise your legal duty of care:
 - attending board meetings
 - ensuring that the corporation is spending 100% of its resources on its mission.
 - reviewing annual financial statements to ensure there are no executive director that you deem necessary to keep the corporation in operation
- Exercise your fiduciary responsibility by:
 - ~ keeping track of money where donations and to fund companies
 - ~ keeping track of money spent on travel and expenses
 - making reasonable efforts to review annual financial statements and balance sheets prior to the meeting with the executive director, even if you do not understand the numbers
 - checking the company bank account regularly to verify that no corruption, kickbacks, kickbacks, or other distributions from company funds
- Exercise your right to inspect:
 - keeping the focus of the company's actions on the corporation's agreed-upon mission
 - completing an annual conflict of interest statement
 - disclosing conflicts of interest that may arise, such as a director who has a conflict of interest and violation of the duty of loyalty, which may occur due to it and they also participate in the same type of business such as a business. In addition, they have a conflict of interest simply meet, jointly meet with the board, and then have a conflict of interest with the corporation and the company policy
 - refusing to participate in any type of action that may be taken in return for a favor, such as attempting to direct board members to buy products or services without compensation in return for some type of favor or a gift or payment. In other words, you can't accept bribes in order to change the direction of the company
 - refusing to use any company resources for personal enrichment, i.e., no board member may take the company email address and add it to their personal email list, for example.
- Participate as an active member of Save Our Tappan Zee, Inc. to set an example to volunteers, employees, and shareholders.

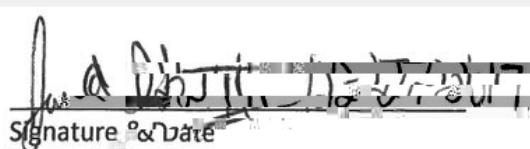

Signature & Date
12/12/2018

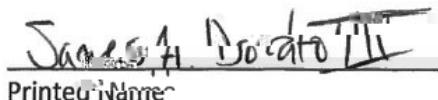

Printed Name -

**SAVE OUR TAXPAYER MONEY
BOARD MEMBER MONITORING REPORT DISCREPANCIES**

As a board member, you can help to prevent waste.

- Exercise your legal duty of care by:
 - attending the corporation's meetings
 - ensuring that the corporation is spending 10% of its time on the range of its official mission
 - reviewing financials, ~~and~~ ~~noticing~~ for review rarely submitted by the executive director ~~that~~ you have no necessary authority to do so if the corporation is illegal operation..
- Exercise your legal fiduciary responsibility by:
 - keeping track of how much money is spent on your name
 - keeping track of whether or not you are paid
 - making sure ~~the annual financial statement is balanced~~ sheets sent to you by the executive director ~~are~~ ~~not~~ consider yourself ~~good with numbers~~
 - checking the ~~the~~ ~~regularly~~ ~~for~~ ~~over~~ ~~accounting~~ ~~use~~ ~~and~~ distributions ~~in~~ ~~conflict~~ ~~with~~ ~~corporation funds~~
- Exercise your duty of loyalty:
 - keeping the ~~topic~~ ~~of~~ ~~the~~ ~~corporation's~~ ~~plans~~ ~~in~~ ~~the~~ ~~area~~ ~~of~~ ~~conflict~~ ~~or~~ ~~upon~~ ~~mission~~
 - ~~complying~~ ~~with~~ ~~a~~ ~~written~~ ~~conflict~~ ~~of~~ ~~interest~~ ~~statement~~
 - disclosing to the board any conflict of interest you may have. If you propose a conflict, ~~you~~ ~~propose~~ ~~that~~ the corporation ~~not~~ ~~offer~~ ~~any~~ ~~services~~ ~~from~~ ~~a~~ ~~company~~ ~~that~~ ~~you~~ ~~own~~ ~~or~~ ~~have~~ ~~a~~ ~~conflict~~ ~~of~~ ~~interest~~. ~~It~~ ~~is~~ ~~a~~ ~~violation~~ ~~of~~ ~~the~~ ~~duty~~ ~~of~~ ~~loyalty~~ ~~If~~ ~~you~~ ~~do~~ ~~not~~ ~~disclose~~ ~~it~~, ~~and~~ ~~if~~ ~~they~~ ~~also~~ ~~participate~~ ~~in~~ ~~the~~ ~~same~~ ~~activity~~ ~~such~~ ~~as~~ ~~making~~ ~~a~~ ~~conflict~~ ~~of~~ ~~interest~~ ~~statement~~ ~~to~~ ~~the~~ ~~board~~, ~~and~~ ~~they~~ ~~both~~ ~~will~~ ~~be~~ ~~determined~~ ~~as~~ ~~the~~ ~~third~~ ~~or~~ ~~fourth~~ ~~member~~ ~~of~~ ~~the~~ ~~company~~ ~~policy~~.
 - refusing to participate in any type of deal that ~~you~~ ~~know~~ ~~or~~ ~~suspect~~ ~~you~~ ~~will~~ ~~agree~~ ~~to~~ ~~attempt~~ ~~to~~ ~~influence~~ ~~any~~ ~~policy~~ ~~or~~ ~~provide~~ ~~company~~ ~~benefits~~ ~~without~~ ~~board~~ ~~knowledge~~ ~~or~~ ~~advice~~ ~~in~~ ~~return~~ ~~for~~ ~~your~~ ~~service~~, ~~or~~ ~~any~~ ~~type~~ ~~of~~ ~~personal~~ ~~enrichment~~. In other words, ~~you~~ ~~can't~~ ~~accept~~ ~~tribes~~ ~~in~~ ~~order~~ ~~to~~ ~~change~~ ~~the~~ ~~direction~~ ~~of~~ ~~the~~ ~~company~~.
 - refusing to use ~~any~~ ~~corporate~~ ~~assets~~ ~~for~~ ~~personal~~ ~~information~~, ~~such~~ ~~as~~ ~~etc~~, ~~for~~ ~~sole~~ ~~personal~~ ~~use~~ ~~in~~ ~~their~~ ~~name~~, ~~so~~ ~~board~~ ~~members~~ ~~have~~ ~~the~~ ~~corporation~~ ~~as~~ ~~an~~ ~~asset~~ ~~and~~ ~~add~~ ~~it~~ ~~to~~ ~~their~~ ~~personal~~ ~~email~~ ~~or~~ ~~etc~~.
- Participate as a member of Save Our Taxpayers ~~to~~ ~~be~~ ~~an~~ ~~ex~~ ~~committee~~ ~~of~~ ~~members~~, ~~employees~~, ~~and~~ ~~other~~ ~~contributors~~

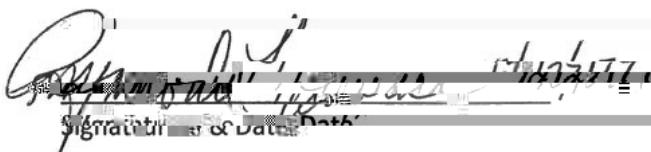

Signature & Date


Printed Name

SAVE OUR TRANSPARENCY.
BOARD MEMBER MINIMUM RESPONSIBILITIES

As a board member, you have a duty to act to:

- Exercise your fiduciary responsibilities by:
 - attending board meetings
 - ensuring that the corporation's engine room is fit for its time in furtherance of its official mission
 - reviewing and/or requesting from the chairman documents to run the entity's affairs, that you deem necessary, before the matter is put to a vote or consideration
- Exercise your duty of loyalty by:
 - keeping the focus of the company's efforts on the company's agreed-on mission
 - completing an annual conflict of interest statement
 - disclosing to the board anything that conflicts with your declared ~~conflicting~~ interest, e.g. proposing that the corporation do business with a company that you own 10% stock of interest and a violation of the duty of loyalty if you do not disclose it or abstain from participating in the vote to make sure a particular proposal, if it conflicts with your interest, is voted down. And the board should never require you to do something that conflicts with your interest in accordance with company policy.
 - refusing to participate in any transaction that you have a conflict of interest in, unless to attempt to effect board policy or provide the company with information in return for some type of personal enrichment. ...òoth wot or yung chas am? mae khontes hok in order to change the direction of the company.
 - refusing to do any company business or activities, which you do not want to do for sole personal enrichment, i.e., no longer to be a director, to leave the company, and/or to let other persons manage it, but "exit"
- Participate in annual review of the board of directors' performance and to contribute to the evaluation of employees, and supporters


Signature _____ Date _____


Printed Name _____

SAVE OUR APPANZEE, INC.
BOARD OF DIRECTORS AND OFFICERS

As a board member, you have a ~~right~~ ~~obligation~~ to:

- Exercise your legal duty of care over the corporation:
 - attending board meetings
 - ensuring that the corporation is spending 100% of its time in furtherance of its objects
 - reviewing annual reports and reviewing any update letter from the executive director that you receive regularly, to make sure nothing is being hidden.
- Exercise your legal duty of responsibility over the corporation:
 - keeping track of from whom the corporation receives and funding come
 - keeping track of where company funds go
 - making reasonable efforts to ensure that financial statements and balance sheets provide a true and fair view of the corporation's assets, liabilities, resources and prospects
 - checking that company bank accounts are used reasonably to verify proper accounting, use, and distribution of all company funds.
- Exercise your legal duty of loyalty to the corporation:
 - keeping the focus of the corporation's spending in the principles agreed upon by the members
 - continuing to attend board meetings to keep up to date with what is going on
 - disclosing to the board of directors, shareholders, and the public any conflict of interest and a violation of confidentiality of knowledge as you use most disclosure and then also participate in the vote to make such a purchase if compensation information of who would be given to the board of directors be disclosed with full reference to the law used in accordance with company's unity
 - refusing to participate in any transaction that attempts to attempt to do a direct benefit to yourself or private people without board's knowledge in return for some type of personal enrichment. In other words, you can't accept bribe or favors in order to change the direction of the corporation
 - refusing to use any company assets (e.g. computers, personal property, information, funds, etc.) for sole personal enrichment. Instead, it is better to talk to the company on email list and add your name to the personnel mailing list, for example.
- Participate in an active thermometer to save our Appanzee, Inc. to be an example to other employees, customers, etc.

Signature & Date

DONALD J. HICKSTAFF

Printed Name

INITIAL ORGANIZATION MEETING
BY UNANIMOUS WRITTEN CONSENT
OF THE BOARD OF DIRECTORS
OF SAVE OUR TAPPAN ZEE, INC.

The undersigned, being all the directors of Breakaway Inc., the Corporation for a New York nonprofit corporation, hereby unanimously file this resolution by unanimous written consent in accordance with all state laws:

1. **CERTIFICATE OF INCORPORATION:** The Certificate of Incorporation, a copy of which is filed with records of this Corporation, is hereby hereto approved.
2. **BYLAWS:** The attached Bylaws are hereby approved as the Bylaws of the Corporation.
3. **BOARD OF DIRECTORS:** The initial board of directors of the corporation shall be in accordance with the Bylaws in the following persons, in accordance with the directions of its incorporation in accordance with the law, and shall be entitled to successors as elected and duly appointed by the organization or its law:
 - a. Dr. Dennis Cesario
 - b. Mr. Raymond Kerrone
 - c. Mr. Alan I. Zelazo
4. **PENDING BOARD MEMBERS:** The following two individuals will be considered for board membership in this organization board meeting if application is received by next board meeting:
 - a. Ms. Annette Brooks
 - b. Mr. Jeff Christian
5. **BOARD BYLAW:** It is understood that this is the only board bylaw.
6. **EXECUTIVE DIRECTOR:** It is hereby agreed that the individual who initiated the organization, that launched the movement and who upholds our cause, is hereby appointed as the Board's Executive Director at the coronation and at a salary of \$2,000/mo. plus to be paid on the 1st of each month effective January 1, 2018. This salary will be normally outlined in a separate employment agreement. This individual has authority to increase (through a regular board vote) and/or decrease his/her salary at any time and date. The PD salary after three months' notice, it's not so clear, and also to replace Dr. Iyiam with others.

month notice (but only for cause), and/or by the corporation if it is determined that it is necessary for the current board of directors with the majority of members being a fair and effective representative of the corporation and its mission.

7. **BOARD HANDBOOK**: The attached handbook identifies the procedures and policies for the Board of Directors, the President, the Board Handbook Committee, and the various committees of the corporation. The handbook shall adhere to the following meeting procedures:

- a. The board shall first vote to make changes to the board handbook in accordance with the procedures outlined in the bylaws, including the creation and board handbook committee, if necessary.
- b. All board members can and will be given the opportunity to vote on the proposed changes and will have an opportunity to provide feedback to the other members of the board.
- c. The board will discuss all feedback and then vote on final changes to the board handbook taking into consideration:
 - (i) First and foremost, the maintenance of the original board handbook v1, dated December 2017.
 - (ii) The fixed benefits of the other board handbook changes.
 - (iii) The relevance of the proposed changes to the proposed changes.
 - (iv) The current financial state of the company.
 - (v) The Conflict of Interest Policy of the Corporation.
 - (vi) All applicable local, state, and federal laws.

8. **EMPLOYEE HANDBOOK**: The attached employee handbook is hereby adopted and for the Board of Directors, the President, and the Board Handbook Committee, any changes to this handbook shall adhere to the following procedures:

- a. The board shall first vote to make changes to the employee handbook in accordance with the procedures outlined in the bylaws, including the creation and board handbook committee, if necessary.
- b. All key employees (and anyone else requested by the president) shall be invited to board vote, which will be open to any vote on potential and proposed

changes and offer an opportunity to provide feedback and information to make their voice heard.

- c. The Board will discuss fair labor and their financial resources in the employee handbook taking into consideration:

- (i) First and foremost the spiritual intent of the organization's employee handbook, v. 1, dated December 2007,
- (ii) The feedback from employees with the proposed changes,
- (iii) The feedback from the discussion and input of employees,
- (iv) The current financial state of the company,
- (v) All applicable local, state, and federal laws.

g. VOLUNTEER HANDBOOK. The attached document is a handbook created for employees and for the Break Driving, Inc. Volunteer Handbook of the Company, including all changes within handbook shall be put under the following time frame:

- a. The Board shall first vote to make changes to the handbook in accordance with the procedure requires this is the sole right to include the new volunteer handbook committee, if it is deemed necessary.
- b. All key employees and volunteers (anyone whoense is required to sign off by the board). Will be given the opportunity to discuss the proposed changes and offered opportunity to provide feedback to the Board, if that is to their voice heard.
- c. The board will discuss an outline ahead of time and make changes to the volunteer handbook taking into consideration:
 - (i) First and foremost the spiritual intent of the volunteer handbook, v. 1, dated December 2007,
 - (ii) The feedback from employees who agree to volunteers on the proposed changes,
 - (iii) The feedback from board members on the proposed changes,
 - (iv) The current financial state of the company,
 - (v) All applicable local, state, and federal laws.

10. CONFLICT OF INTEREST POLICY: The shareholders of the Corporation, by unanimous adoption, agreed to the following Conflict of Interest Policy of the Corporation. The attached Annual Conflict of Interest Statement is hereby incorporated by reference into this Policy of the Corporation. All shareholders agree to follow this policy and to file the attached Annual Conflict of Interest Statement within month of the adoption of these resolutions, and annually thereafter:
11. AUTHORITY TO TAKE ACTION: To have the power, during the Corporate's corporate existence, to do all such acts and things as to which the Office of Secretary of Corporation determines such organization is necessary or desirable; and the other officers of the Corporation are hereby authorized in the name and behalf of this Corporation to make such purchases as may be necessary or desirable to effectuate the objects of the Corporation in carrying on its exempt purposes as foreign corporation in such state or states.
12. ESTABLISHMENT OF BANK ACCOUNTS: In the name of the Corporation, I, being either the President or Secretary to the Company, Moneys in the establishment of a bank account at Chase Bank in New York, NY, or White Plains, NY, and thereafter affix my initials to the corporate bank account to any individual or entity that the Corporation may come into contact with, and withdraw said money into the corporate bank.
13. BANKING AUTHORITY: To all officers of this Corporation, including the Executive Director, acting for and on behalf of this Corporation, authority restricted by the laws, regulations, and this authorization:
- a. to designate such bank or banks as depository for the funds of the Corporation, as such officer(s) deem necessary or advisable;
 - b. to open, keep and close general and special bank accounts in the name of the Corporation, as the officer(s) may determine necessary or advisable;
 - c. to cause to be opened in accounts with the persons from time to time such funds of the Corporation as the officer(s) may determine necessary or advisable;
 - d. to delegate authority from time to time to the officer(s) to sign or countersign checks, drafts or other orders for the payment of money issued in the name of the Corporation, as in any such account;
 - e. to make such general or special rules and regulations with respect to such accounts (including without limitation, classification of funds or sums deposited therein) as the officer(s) may determine necessary or advisable.

14. **PREAMBLES & RESOLUTIONS.** The parties may require a revised form of preamble, preamble(s), resolution(s), agreement(s) or contracts ("preamble(s)"), reflecting such documents as or having or purporting to have been instruments of incorporation, or otherwise, which documents shall be adopted by the Board of Directors of the Corporation and, thereafter, shall be audited by its auditor(s) to satisfy the corporation for such preamble(s) as to their being then present and to the Board of Directors at the time of adopting same, to record, and to insert all such preambles in the minute book(s) of the corporation immediately following any such adoption.
15. **FEES AUTHORIZATION** for expenses in the general administration of the corporation and authorized to pay all fees and expenses which are necessary for the organization, qualification, and running of the Corporation out of the funds of the Corporation.
16. **FEEREMBODIMENT**: The incorporator and Daniel Monroe Morris is entitled to immediately receive the reimbursement of the following fees paid on the behalf of the corporation:

FIXED COSTS

a. Incorporation Fee:	\$75 (Dec 22)
b. Same Day Service Fee:	\$75 (Dec 22)
c. Same Day Service Fee:	\$75 (Dec 22)
d. Certified Copy of Articles:	\$100 (Dec 22)

\$235 TOTAL

17. **AUTHORITY TO SEEK INCOME TAX EXEMPTION** to business conducted by the Corporation and they may enjoy an exemption from taxation and the right to be known by and to be denominated under such name or names as may be necessary to give and evidence exemption, except for the case of a corporation created for the purpose of carrying on any other and tax-deemed personal office or officers.
18. **AUTHORITY TO ACCEPT** the office of one of the Examiners you do already hold by me, delegated the power to accept, on behalf of the Corporation, any contract, or devise, whether written or otherwise, as a trust or future interest, as real or personal property, or as tangible or intangible property, for the term or time, purposes, or any other purpose of the Corporation, upon the terms and conditions as shall be directed, and are necessary, or appropriate.
19. **AUTHORITY TO CARRY ON CORPORATE AFFAIRS** in the name of the Corporation shall be, and may, whenever required, full power and authority to execute, enter into, and such instruments, agreements, and documents, to pay all such fees and expenses, and to perform such other acts as shall be deemed necessary or convenient, and to

the best interests of the Corporation, to him and make no other, or any for the Corporation, with the power of his signature, in the name of the Corporation and the Corporation's behalf and in conforming with all applicable regulations.

20. **NEXT BOARD MEETING:** The undersigned agrees, during the first term, to hold a board meeting at 8pm, Wednesday, December 12, 2018, or as soon as is practicable thereafter.
21. **SUCCESSIVE BOARD MEETINGS:** The undersigned agrees to adhere to the following meeting schedule: at least once every year, in accordance with the Board's rules, and, if so desired, a day and place of mutual convenience to all board members (as can attend). Each time, each member agrees to make every reasonable effort to find the time to schedule and attend every board meeting of the corporation.
22. **EFFECTIVE DATE:** The above resolution is dated and effective after the last date of signature by the three individuals, original founding board members of the corporation.

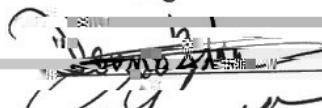
Dr. Dena Resiatro - Board Member

Mr. Ray [redacted] - Board Member

Mr. Alan I. Zelaz - Board Member

Signature

Date:




12/12/18

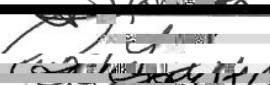
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12/12/18

**ORGANIZATIONAL MEETING
BY UNANIMOUS WRITTEN CONSENT
OF THE BOARD OF DIRECTORS
OF SAVE OUR TAPPAN ZEE, INC.**

The undersigned, being all the members of the Board of Directors of the Corporation, do hereby consent to the following resolution, by written consent, to be executed in accordance with all state law:

1. **HIRING OF EXECUTIVE DIRECTOR**: That the current member of the Board of Directors, namely, nominate and unanimously select M. Monroe Mann as the Executive Director of the corporation, with a salary \$301,000.00 per annum, to be payable on January 1, 2018, and paid either monthly or twice monthly as \$10,000.00, thereafter.
2. **FORMAT FOR PAYMENT**: That payment of compensation for services rendered by the Director shall be in cash but for services employment will be paid in kind to Mr. Mann as an employment agreement to be signed by all members of the Board.
3. **EFFECTIVE DATE**: That the date of this resolution as of the latest date signed by the above individuals. Each party may sign in duplicate or more copies. Notwithstanding, all the signatures will be on a formal document.

Signature	Date
Dr. Ray Fernandes Board Member	
Mr. Ray Fernandes Board Member	
Mr. Michael Zelazny Board Member	

EMPLOYMENT AGREEMENT BY ACT. MONROE MANN

The undersigned, herein collectively referred to as "Save Our Plaza," is the Corporation, a New York nonprofit corporation, and Dr. Monroe Mann ("Dr. Mann"), hereby agree as follows:

1. **HIRING OF EXECUTIVE DIRECTOR.** Dr. Mann is hereby hired as the first Executive Director of the Corporation, with an initial salary of \$4,000/month, to be payable starting on January 1, 2018, and due bi-monthly, with minimum pay \$1000/two weeks thereafter.
2. **TERM.** In recognition of the fact Dr. Mann started the position and was rapidly instrumental in moving the organization forward, his position as such is the initial appointment with the understanding that he agrees to serve as Executive Director for a minimum of three months without compensation. March 22, 2018. Dr. Mann will ensure that the company grows its revenue as it grows with minimal disorganization.
3. **TERMINATION.** The above contract paragraph is null and voidable under the following circumstances:
 - a. Extreme gross negligence that may bring damage to the company as determined by unanimous vote of the board;
 - b. Fraud, theft, or embezzlement, or other illegal acts in accordance with the law of the corporation that is provable beyond reasonable doubt;
 - c. Breach of fiduciary obligation as any actions that are significant, repeatedly, extensively done with intent or disregard for the welfare of others and responsibility of the Executive Director as specified in paragraph (2) below.
4. **REPLACEMENT.** The board may choose to replace Dr. Mann as Executive at any time, with two written notices in writing, and only this much unanimous board agreement, except as noted in paragraph 2 above.
5. **RESIGNATION.** Dr. Mann may resign at any time on written notice with one month's notice given to any member of the board, in writing, via email. Within the board receives such notice, the board will immediately convene a special meeting of the board either in person or by telephone, establish a new executive director, or temporary executive director. In all cases, Dr. Mann agrees to provide basic assistance in finding and training the new Executive Director, for a period of one year from the date of his resignation.

6. EXECUTIVE TEAM & LEADERSHIP RESPONSIBILITY

Reporting directly to the Board of Directors, the Executive Director will have overall strategic and operational responsibility for Save Our Tappan Zee, Inc.'s management, programs, staff, executive administration, execution. He will initially rely upon their knowledge and field, congressional, operational, and business contacts.

Key responsibilities:

A. Leadership & Management:

1. Ensure the organization's programs maintain high quality. This includes program evaluation, consistent quality of finance and administration, fundraising, communications, advocacy, recruitment, and timeline for resources needed to achieve the strategic goals of the company.
2. Actively engage local, national, and international employees, volunteers, board members, committees, members, supporters, partnering organizations, donors, and funders.
3. Develop, maintain, and support a strong Board of Directors. Serve as ex-officio of each committee. Seek and build board involvement with strategic direction in the ongoing implementation of this national rollout.
4. Lead, guide, and develop a diverse, dynamic, and effective organization, and cultivate its culture.
5. Ensure effective oversight, monitoring, evaluation, and regular evaluation of program components, so as to measure success and identify opportunities for communication and board members, and other constituents.

B. Fundraising, Programs, & Communications:

1. Expand local and national revenue, generating additional revenue to support existing program operations as well as expansion while simultaneously reducing debt.
2. Develop and implement funding strategies to include a Board that will keep the corporation financially operating for years to come.
3. Develop and implement advocacy programs that will be additional funding for the corporation.

4. Deepen and refine internal communications from web presence to external relations with the goal of creating a strong internal culture.
 5. Use external presence and relationships to pursue new opportunities.
- C. Planning & New Business
1. Design a blueprint for the future that includes current financial agreements, marketing, publicity and advocacy actions.
 2. Work with local communities in New York State to develop further awareness of our cause, which will lead to greater support.
 3. Be an external liaison to influence municipalities and communicate program results with an emphasis on the successes of the local programs as a model for regional and national replication.
- D. Qualifications
1. The Executive Director will be thoroughly committed to and a deliverer of Save Our Tappan Zee Link's mission.
 2. All candidates should have proven experience in:
 - a. Leadership
 - b. Management
 - c. Fundraising
 - d. Finance
 - e. and Relationship Management experience.
 3. Declaration: Dr. Michael Mann evidences all, including:
 - a. NY attorney license
 - b. Track record of effectively leading and moderating a non-profit
 - c. Thorough knowledge of the history of the Tappan Zee Bridge controversy
 - d. Experience working in all areas of law, including state court, and in all program areas considered by the corporation

- e. Track record of effectively leading an international organization
- f. Proven experience in scaling a start-up management and outcomes based organization and staff
- g. Ability to point to specific examples of navigating up through business and operational challenges that have taken an organization from one stage to the next stages of growth
- h. Unwavering commitment to quantify programs and demonstrate program evaluations
- i. Excellence in organizational management with the ability to recruit, train, staff, teach, manage, and develop high performance teams, set and achieve clear, measurable goals, establish strategic structures, and manage a significant budget across multiple programmatic fundings
- j. Past success working with the Board of Directors of similar management consulting firms and ability to quickly build relationships with board members
- k. Proven in marketing, journalism, editing and fundraising experience with the ability to engage with a wide range of stakeholders
- l. Unparalleled English written and verbal communication skills
- m. Persuasive and passionate communication, interpersonal, and multidisciplinary project skills
- n. Continuous and extensive training in and working in other countries and potentially other continents
- o. Excellent diplomatic skills
- p. Excellent ability to interact with the public and diverse media
- q. Action-oriented, entrepreneurial, and independent, with innovative approach to business planning
- r. Ability to work effectively in collaboration with diverse groups of people
- s. Passionate, idealistic, integrity, positive attitude, passion, focus, self-motivation

7.

SPECIFIC NOTES REGARDING THE POSITION AND DUTIES

- a. Dr. Mann will hold a part-time non-exclusive position as a director and to serve as a part-time consultant as executive director for Save Our Tappan Zee, Inc.
- b. Dr. Mann is free to work with any other company during the term of this agreement.
- c. Unless otherwise provided in this agreement, all employment shall be in accordance with the Save Our Tappan Zee, Inc. Employment Handbook.
- d. Dr. Mann will execute and fulfill all reasonable requirements in his/her capacity.

8.

BENEFITS: Dr. Mann is entitled to the same benefits as offered to other employees, according with the most recently issued approved version of the Save Our Tappan Zee, Inc. Employee Handbook.

9.

FIXED SALARY SCHEMATIC: In expectation that the Executive will be working full-time and will be the sole director during the company's initial stage, on the understanding that he may lose funding and taking into consideration that the Executive Director position was initially to be paid \$3,000/month, the above agrees that for the following fixed payment schedule, which shall be salary, to automatically increase at three percent (3%) per year upon review in accordance with IRS policies as follows:

- Executive's current or projected full month salary.
- Thereafter, should company funds allow, any additional amount above \$3,000/month, Dr. Mann will take a percentage cut of any amount he employs you with the understanding it shall be reimbursed later in the amount of the pay cut when funding again increases.
- When and if total contributions reach \$35,000, the Executive Director's salary will increase to \$13,500/month.
- When and if total contributions exceed \$75,000, the Executive Director's salary will increase to (and not exceed) \$15,000/month.

10.

SALARY REVIEW: The Executive's salary will be reviewed every quarter by board meeting, and updated accordingly to the degree necessary. No later than every 12 months, the Executive's salary will be compared based on the current salary of the corporation, and the most recent salary comparison of similar corporations of similar size, or similar positions with previous experience, expense, and certification.

11.

VACATION AND SICK DAYS: Like any employee in accordance with the Beach Rock Diving Employee Handbook.

SAVE THE APPALACHIAN MOUNTAINS

12. **EFFECTIVE DATE:** Dated and effective as of the date first set forth above, individually, by each member of the undersigned Board of Directors, collectively, all of the signatures on this agreement shall document that such document will be binding upon the undersigned board members.

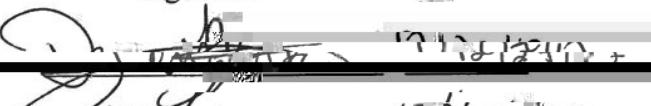
Dr. Dena Restaino - Board Member

Mr. Ray Frerika - Board Member

Mr. Alan J. Zelazny - Board Member

Signature

Date

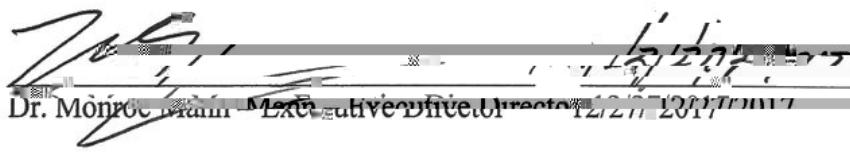


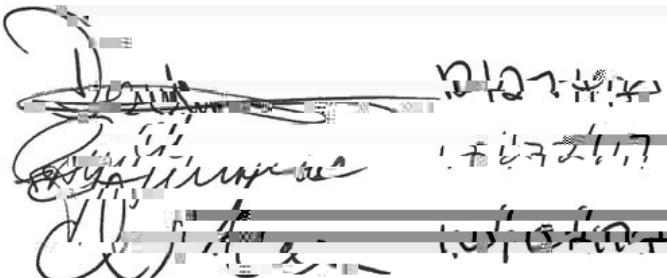

SPECIFIC DUTIES - MONROE MANN

The undersigned, Mr. Monroe Mann hereby agrees to the following specific duties in his role as executive director:

1. Continue to create and have the board and other staff sign paperwork required for the operation of the corporation.
2. Write grants and complete all necessary HR 1099 (c) paperwork, and their attachment to paper work to the IRS for tax-exemption.
3. Work with Google to establish the campaign for the 2014/2015 year google adwords program, as well as the Google grant program.
4. Once eligibility is achieved, to manage the \$12,000/year google adwords grant by actively working to create advertising efforts that bring in revenue through volunteers.
5. Work with Salaris' assistance to maintain eligibility for the \$15,000/year income drop train.
6. Once qualification is received, to manage the \$1,500/year expense program, proactively reaching out to past recipients for donations.
7. Work with Volunteer of America to maintain eligibility.
8. Once eligibility is received, to oversee and manage, assisting in recruiting new volunteers.
9. Continue to raise money for the cause through GoFundMe, Monroeg.org, and many other possible avenues, striving to raise enough funds to cover community funded fees and costs.
10. Continually develop/improve website, blog, and social media, as necessary.
11. Create an online store and website to purchase/create and sell merchandise, such as:
 - a. Buttons/stickers
 - b. Signs
 - c. T-Shirts
 - d. Books
 - e. Memorabilia
 - f. Etc.
12. Manage all shipments of purchased merchandise to customers.

13. Keep track of inventory.
14. Keep track of donors and sources.
15. Implement the advertising and publicity campaigns as directed by the board of directors.
16. Organize protests and rallies across the state and nationwide, as necessary, to bring further awareness of the crisis.
17. Work to increase the number of signatures to the petition.
18. Write and send out regular updates to petition signers, company partners, volunteers, and the media.
19. Coordinate with the media to update them on efforts to and request further support for the mission.
20. Make time to talk with individuals and media personnel, as appropriate, appear on television broadcasts to further the cause.
21. Recruit and manage staff or volunteers.
22. Attempt to obtain signatures or coordinate signatures in various states throughout the country.
23. Reach out to other coalitions and legislators as necessary and only in ways that do not jeopardize the primary state's exemption status.
24. And any other duties mutually agreed upon by the board of directors and the undersigned.


Dr. Monroe Main - Executive Director 12/27/2017


Dr. Monroe Main - Executive Director 12/27/2017

IRS DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI, OH 45244-0002

Date of this notice: 12-18-2017

Employer Identification Number:
82-3727734

Form: 55-4

Number of this notice: 075575

SAYLOR, TAPPAN, FEE, INC.
8 MONROE PLAIN
12 PURITAN DR
PORT CHESTER, NY 10573-5

Form 55-4
82-3727734

IF YOU WISH TO ATTACH THIS
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying to an employer identification number (EIN). We assigned you EIN 82-3727734. This EIN will identify you, your business or entity, on tax documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and correctly name and address exactly as shown above. Any variation may cause a delay in processing. If you change your name or address, please advise us as soon as possible to be assigned more thoroughly. If the information is not correct as shown above, please make the correction on the attached rear of stub and return it to us.

Because of the information received from you in your request, we will file the following form(s) by the due date shown:

Form 941	01/31/2018
Form 940-4	01/31/2018
Form 1120	04/15/2018

If you have questions about the form(s) or the due date shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual reporting procedure, see Publication 549, Accounting for Your Business Methods.

We assigned you a classification based on information you or your representative provided. It is not a legal determination of your tax classification and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the Guidelines for Revenue Procedure 2004-1, L.P.R. 1, or superseding revenue procedure from the IRS Appeals Office. Certain tax classification decisions can be requested by filing Form 9332, *Classification Election*. See Form 9332 and instructions for additional information.

IMPORTANT INFORMATION FOR THE CORPORATION ELECTION

If you intend to elect to file your return as a small business corporation, an election to file a form 8837 must be made within certain timeframes and the corporation must meet certain tests. All of this information is included in the instructions for Form 8837, *Election by a Small Business Corporation*.

Rev. Rul. 2004-53

ISSUES

1. Whether, under the facts described below, an organization cannot qualify for exemption from the real income tax as an organization described in section 511 if the organization receives contributions or tributes a portion of its assets to and conducts a portion of its activities through limited liability companies formed with a for-profit corporation.

2. Whether, under the same facts, the organization is subject to unrelated business income tax under §§ 511, 513, distributive share of the U. S. life insurance

FACTS

M is a "university" that has been recognized as exempt from federal income tax under § 501(a) as an organization described in § 170(b)(1)(C). As a part of its educational program, ~~it offers courses, seminars, to tolerant and non-tolerant level of elementary and secondary school teachers.~~ ex-

To expand the reach of its teachers and trainees, M. forms domestic LECs, in glucocorticin research

L; while C, L company may establish its M's party activities in L with the conduct of interactive video training potential importation of M's activities zations, including a college major as programs L's Articles of Organization and within the meanings of § 501(c)(3), (c)(4) of the meeting, the faculty, and a regularly scheduled Operating Agreement ("gent, converge the focus § 501(c)(3), (c)(4) of the meeting, the faculty, and a regularly scheduled agreements"), provided that the sole purpose of BLC is religious. etc. Students in attendance at a place which is to offer ten, a her training seminars fit our. Postponed, the "L" does not reflect what the educational objectives are reflected in campus locations using interactive video training § 501(c)(3) of the Postponed and, said an and an organization that presents its tech the Mayg. Martin M's contributions to our post, summitts. It has recognitions to be chosen a course of instruction of recent ownership interest in Spain, which is an association as also classified as a, responde, space or they ought the utilization portion of the value which their respective departments for teaching, special duty sets division television or radio, capital contributions to The government shall to 7391.1.7(b)-yes.

capable contributions to it. The governing documents provide that all returns of capital, all distributions and distributions shall be made in proportion to the members' respective ownership interests.

The governing documents provide that the governing board of the governing board is composed of three members who are appointed by the Board of Directors, and other directors chosen by OITC. The corporation, organized and operated exclusively for charitable, scientific or educational purposes, provided no part of the net assets and participation in, or aid in training, seminars, including advancement, organization's net earnings, injuries, or waste, nor otherwise than in connection with enrolling participants, arranging for the benefit of a private school, holder or individual in the partnership business necessary for distribution of individual, pose, and the partners' own arrangements, materials and broadcast programs, seminars, to various institutions, its teacher training, macanire, and with the exception of executive pipe-seminars as will cover the cost of the convenience, legal, and expenses, or more or the same amount, except in the seminaries, M. C. O. I. C. publishes only if compiled in a manner that is of interest to the corporation partners, campus. However, schools, teachers, and individuals that accomplish their purpose through the medium of language, English, Spanish, French, German, Italian, Portuguese, and other languages, may participate through language centers, video, tape, or any other specified means.

Scare-Rail T_{eff} from T_{exp} term.

Char. 200), provides that a non-profit organization may deduct contributions, whether or not it is subject to tax under § 5111, if it makes them in furtherance of its charitable purposes. Section 2651(a) limits the deduction if the organization conducts business in another country, if it makes private loans, or if it makes related trades or businesses as a subsidiary, related to the exercise of further its charitable purposes on another date or business as a subsidiary, related to the exercise of any benefit derived from the business the acquisition of which is not substantially related to its exempt purposes. A profit organization does not thereby impermissibly serve private interests. The Tax Court held that § 5111's averting of missible private interests is not violated if the organization forgoes activities or uses its earnings to conduct a trade that makes or relates to the business it is conducted in. The Tax Court held that the operational standards it makes or relates to the business it is conducted in do not establish merely by establishment what activities or performances by the organization or business that is substantially related to the exercise of its exempt purposes and restrictions. Even if ever charitable benefits are resulting from its activities, such a contribution or loan to the exercise of its exempt purposes and restrictions may produce findings that do not fit a purpose of contribution constituting the non-exempt purposes and restrictions. Even though a partner lacked "dominion of immovable property" for its exemption under § 501, sufficient evidence of the same suffices to preclude a finding of a violation of § 5111. The Tax Court held that a trade or business is "related" to an organization if the organization has a causal relationship to the acquisition of services, goods, or contracts and transactions for a fair price. The Tax Court held that a trade or business is "related" to an organization if the organization has a causal relationship to the acquisition of services, goods, or contracts and transactions for a fair price. The Tax Court held that a trade or business is "related" to an organization if the organization has a causal relationship to the acquisition of services, goods, or contracts and transactions for a fair price.

Tax on Unrelated Business Income

ANALYSIS

Section 511(a), in part, provides that the imposition of tax on the unincorporated business is a partnership for federal tax purposes. Thereafter, the activities are taxable income (as defined in § 123) for purposes of determining organizations and individual contributions.

Section 512(a)(1) defines "unrelated business income" as the gross income derived by any organization from any unrelated trade or business defined in §513 if it has the intent to derive income from such business. The term "unrelated business" is defined in the Accounting Regulations, revised in 1987 for all the tax deductions allowed from computation of federal tax may be subject to the same rules as its distributive circumstances. It is not subject to the same rules as its non-distributive circumstances.

Section 511(c) provides that if a trade or business is conducted by a partnership, the activities will be treated as conducted by the partnership through its partners' joint participation in the business, regardless of whether an organization's participation in the business is limited to its investment in the partnership. If the organization's participation in the business is limited to its investment in the partnership, it will not be treated as conducting the business. The organization's participation in the business will be treated as conductin

542-4311979119949-T.C.R. To 1747E-10; P.R.B. dated June 1, 2014 to his Kinsman.

FACTS

X, a taxpayer that uses an overall method of accounting for credit card sales, may deduct any card issued by it for the purchase of intangible property or any specific item provided by which is described in section 4 of Part I of the Income Tax Act, if the credit card is issued by the shareholder under the procedure set out in section 123(1)(c) of the Income Tax Act. Rev. Prod. 1233-52 also provides that the deduction is limited to the amount of the benefit received by the shareholder in respect of the credit card.

— beautiful tee that's right. You discover, gradually, what's really there. After I start for real, and ANNUAL, I'll be more than half the time in the first four of that year.

~~X, a taxpayer that uses an overall accounting method or accounting for its financial instruments to credit card issuance that shareholder income tax procedure. Rev. Proc. 2003-52 also income tax purposes, issues credit cards. Each card allows the shareholder to access a revolving line of credit to make purchases of goods and services and otherwise provides for whether the applicable cardholder agreement to obtain cash advances.~~

return for all of the vehicles, and

Credit card issuers, including X, charge certain cardholders an annual fee. These credit card issuers make various benefits and services available to their cardholders during the year, regardless of whether the cardholder actually utilizes these services, although they would be dependent on services to cardholders, no part of the annual fee that they charge to any cardholder is for a specific benefit or service provided by a credit card issuer to that cardholder.

Services available under the agreement are credit card usage, which are fees for federal income tax purposes.

Comprehension of the first sentence is of money thus it is unearned for income tax purposes.

Interest income for federal income tax purposes.

Gross income by the credit issuer when they become due and payable by cardholders under the terms of the credit card service.

Under § 1451(a) of the Internal Revenue Code, this amount of any item of gross income from the principal author of this revenue, namely, Rep. E. Astor, Alex J. Weber.

Each cardholder's credit account is accounted for in the same manner as a general account held by a taxpayer in computing taxable income. Under § 1411(b)(3) of the Income Tax Act, no credit is given for former information regarding regular regulations income if it is included in gross income by a taxpayer in a taxable year (2021 or 2020) for a loss-free period of accounting which all events have occurred in the first tax year for which the taxpayer receives that income, and the amount of that income can be determined at least

Under the applicable cardholder agreement, X posts an annual fee, which is due and payable until X posts an annual fee charge to the cardholder's U.S. credit card account. X reflects this posting in the cardholder's credit card statement. After [REDACTED] posts the full amount or part of the annual fee in a single charge under the terms of the agreement, X requires X to post the annual fee, hereinafter referred to as the "annual fee," in installments.

LAW AND ANALYSIS

For federal income tax purposes, an interest in the income is taxed at that point in time that is paid in cash, and the amount of the income can be determined with reasonable certainty. Thus, the *Joint venture*, *the nature*, *the manner*, *the timing*, *the amount*, *the period*, *the purpose*, *or education*, *or research*, *or the prevention of bribery to individuals* in *any* *area* or *any* *activity* *is* *not* *taxed*. *Deputy v. DuPont*, 383 U.S. 488, 498 (*trusts that insist on holding money*) (*1940*), 1920-1 C.B. 111; *Cf.* *Cardholders* *and* *the* *choice* *of* *a* *holder's* *credit* *card* *account* *that* *is* *reopened*. *Rahnstaedt Co. v. Lorillard Corp.*, 360 F.2d 74, 75 (1965). *Joint venture*. This *term* *means* *the* *relationship* *of* *a* *partner* *to* *a* *previously* *posted* *joint* *venture*. *This* *term* *means* *the* *treatment* *of* *the* *revenue* *in* *any* *year* *as* *if* *it* *were* *an* *annual* *return* *because* *the* *term* *sequences* *for* *a* *section* *of* *the* *return* *in* *any* *year*. *Cardholder*. *Cardholders* *use* *the* *account* *during* *the* *12* *months* *beginning* *with* *the* *earliest* *month* *in* *which* *a* *joint* *venture* *with* *a* *non-resident* *organization* *as* *an* *independent* *entity* *keeps* *its* *activities*.

Rev. Rul. 2004-51**ISSUES**

1. Whether, under the facts described below, an organization continues to qualify for exemption from federal income tax as an organization described in § 501(c)(3) of the Internal Revenue Code when its contribution of its assets to a limited liability company (LLC) formed with a for-profit corporation.

2. Whether, under the same facts, the organization is subject to unrelated business income tax under § 311 on its distributive share of the LLC's income.

FACTS

M is a university that has been recognized as exempt from federal income taxes for providing educational services, the advancement of education, or tax under § 501(a) as an organization described in the governing documents of *M* as described in § 501(c)(3). As a part of its efforts to conduct the teacher training seminars, *M* offers its members seminars and also that it not encroach upon *M*'s efforts to enhance the educational opportunities for elementary and secondary school teachers.

To expand the reach of its teacher training seminars, *M* forms a new venture, *L*, with *O*, a company that anticipates that *M*'s participation in *L* will be an interactive venture involving teaching teachers in *M*'s activities to enhance the educational opportunities for elementary and secondary school teachers. *M* and *O* each hold a 50% interest in *L*, which is organized as a partnership. *L*'s capital contributions to *M* are proportionate to the value of their respective capital contributions to *L*. The governing documents provide that all returns of *M* shall be made in proportion to the members' speculative ownership interests.

The governing documents provide that *L* will be managed by a governing board comprised of three directors. Under the governing documents, *L* will conduct all aspects of the video teacher training purposes, provided no part of the training seminars, advertising, organization's net earnings, or enrollment participants going after the benefit of any private shareholder in *M*, in the partnership, others, a charitable institution, necessary facilities, distributing the course materials, and broadcasting the seminar content covered in the seminars will be received as personal gifts in furtherance of its exempt activities that accomplish the purpose of the *L* Seminars.

Activities that do not further exempt person. The governing document grants *M* the exclusive right to approve the various activities, including materials, and instruments. Business Research Worldwide, Inc., and to determine the standards for successful completion of the seminars.

The Supreme Court held recently that the governing documents grant *L* the exclusive right to select those locations where "in substance" *M* will "destroy" the limited liability company (LLC) formed with a for-profit corporation.

2. Whether, under the same facts, the organization is subject to unrelated business income tax under § 311 on its distributive share of the LLC's income.

M is a university that has been recognized as exempt from federal income taxes for providing educational services, the advancement of education, or tax under § 501(a) as an organization described in the governing documents of *M* as described in § 501(c)(3). As a part of its efforts to conduct the teacher training seminars, *M* offers its members seminars and also that it not encroach upon *M*'s efforts to enhance the educational opportunities for elementary and secondary school teachers.

M and *O* each hold a 50% interest in *L*, which is organized as a partnership. *L*'s capital contributions to *M* are proportionate to the value of their respective capital contributions to *L*. The governing documents provide that all returns of *M* shall be made in proportion to the members' speculative ownership interests.

The governing documents provide that *M* will receive no part of the profits of *L* if *L* fails to meet the organizational test if 1) participation in the activities that accomplish the purpose specified in section 501(c)(3).

Rev. Rul. 98-15, 1998-1 C.B. 718, provides that, for purposes of determining exemption under § 501(c)(3), the activities that accomplish the purpose specified in section 501(c)(3) must be conducted by a partnership, including one comprised of three or more persons, the exclusion from federal income tax of which is a principal purpose of the organization, and three directors, who, under the governing documents, are considered to be entitled to a majority of the anti-participation right in the organization.

These rules, if the partners are not exempt, will be applied to the organization to determine whether it is exempt under section 501(c)(3). Exempt organizations may not be exempt if they are controlled by non-exempt organizations, or if they are controlled by individuals who are not exempt. If the organization is controlled by non-exempt individuals, it will not be exempt under section 501(c)(3).

Save Our Tappan Zee

382-7707544

St. David's Health Care System, Inc., a non-profit organization, filed suit against the IRS challenging the constitutionality of the "exempt organization" provision of the Taxpayer Protection and Reinforcement Act of 1998 ("TPRA"), which was added to the Internal Revenue Code by section 1321 of the Omnibus Consolidated Appropriations Act, 2000, P.L. No. 106-554, 114 Stat. 2818 (Dec. 21, 1999). The Tax Court held that the provision was unconstitutional as applied to St. David's, and the U.S. Court of Appeals for the Fifth Circuit affirmed. See *St. David's Health Care System, Inc. v. United States*, 232 F.3d 225 (5th Cir. 2000). In its petition for certiorari, St. David's argued that the Tax Court's decision was incorrect because it failed to consider whether the provision violates the First Amendment's Free Speech Clause. The Supreme Court granted certiorari.

10F-~~10~~-11 Unrelated Business Income

ANALYST

Section 511(a), in part, provides for the imposition of tax on the unrelated business taxable income defined in § 511(d)(1) purposes. Therefore, T's activities are at or接近于 the manner in which T conduct its operations described in § 511(c)(3). It would be suited to M for purposes of determining whether T is a partnership for federal tax purposes.

Section 512(a)(1), defines "unrelated business income" as "income derived exclusively for business taxable income, at the gross-in-kind principal purposes, and therefore come derived by any organization from any unrelated trade or business which M has engaged in § 513) regularly carried on by it, less the deductions allowed, both commuted with the therefore may not be subject to unrelated business modifications provided in § 312(a). business tax on its distributive share of business income tax under § 513 on

Section 512(c) provides that, if a trade or business share of C 's income is distributed in the state of L , income or business regularly carried on by M is treated as conducted in the state of L , unless M is an unrelated trade or business with respect to the organization, in computing § 512(b)(3) and 1831(b)(2)(A)(ii). M continues to qualify for the exemption from unrelated business taxable income if, under Part I, based on all the facts and circumstances under § 512(b)(3), when it contributes its undistributed business taxable income to the organization, such contribution will not affect M 's conduct of its unrelated business activities, additions and diminutions notwithstanding, and will not affect M 's continuation of its distribution of its activities through L . In § 512(b)(3), it does not matter whether or not M is exempt from taxation as an organization. 2. M is not subject to unrelated business income tax under § 512 or on its distributive share of C 's income if the gross income of M described in § 512(b)(3) is not distributed by the partnership from the unrelated trade or business and its share fails to bear a current proportionate distribution to the

Sam W. Tapp, Esq., Inc.

9/23/74

Rev. Rul. 71-460, 1971-2 C.B. 201

A domestic corporation that carries on charitable activities in a foreign country will not benefit from the exemption provided under section 501(c)(3) for that one.

A domestic corporation that is believed exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 carries on part of its charitable activities in foreign countries. Held, since its activities are deductible within the meaning of section 501(d)(3) of the Code when carried on within the United States, the corporation cannot be held liable for not precluding the organization from qualifying as an exempt organization under section 501(c)(3). The same consequences will all of its charitable activities are carried on in foreign countries, with regard to deductibility or non-deductibility of contributions to the organization under section 170 of the Code, see Revenue Ruling 63-252, C.R. 1963-1, 1101 and Revenue Ruling 66-79, Pub. 1966-1, 48.

Solve Our Problem Easy Ltd

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Office of the Auditor General
Internal Revenue Service - U.S.
Memorandum

Number: 2005-04031.

Release date: 02/20/2015

CC: TEGE:EOE:ESR:

PRECP:ESR:ESR:ESR

UIIC: ESR:ESR:ESR:ESR

date: January 26, 2004

to: Foreign Grants and Dispositions File, Los Angeles

from: TEGE:EOE:ESR:ESR

RE: [REDACTED] 11-111111-111111

Subject: International Organizations and Activities

Introduction¹

The term "international organization" refers to an organization that has its principal place of business outside the United States or that is organized under the laws of a foreign country. This includes organizations that have been formed to study, promote, or encourage the welfare of international organizations and their members. This is important because nearly all of these organizations have been formed for international purposes.

First, this discussion focuses on the tax treatment of international organizations and their activities. International grants and contributions by U.S. charities and foundations are generally immune from taxation if they apply to domestic wrongdoing and activities. To understand the rules, it is necessary to discuss the interaction between such charity campaigns and their international partners, foundations, charities, and non-governmental organizations.

¹ All sections refer to the Internal Revenue Service.

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discussion sets forth the standards applicable to private foundations that are in the course of holding or activities.

In General:

A section 501(c)(3) organization may conduct projects within its charitable foreign country. Rev. Rul. 71-460, 1971-2 U.S. L. B. 226. See also Rev. Rul. 58-177, 1958-1 C.B. 254 ("organization assists needy families in developing countries by giving access to markets, organizing credit, teaching methods of agriculture, and making economic and furnishing other technical assistance"; Rev. Rul. 65-165, 1965-1 C.B. 253 ("organization performs its function as a foundation by handling and providing technical and material assistance to improve living conditions and health of people in Latin America").

A section 501(c) organization may make grants to another section 501(c)(3) organization. Rev. Rul. 63-149, 1963-1 U.S. L. B. 149. There is no aggregate limitation.

A section 501(c)(3) organization will not jeopardize its exemption "even though it distributes funds to organizations that are not themselves charities." The exempt organization must therefore use of the funds permitted in grants by limiting distribution to specific projects within its own geographic boundaries. The exempt organization can limit its distributions in the use of funds and maintain records establishing that the funds were used for section 501(c)(3) purposes. Rev. Rul. 68-489, 1968-2 U.S. L. B. 489. These rules do not apply to organizations whose geographic boundaries include foreign countries.

Similarly, a section 501(c)(3) organization will not jeopardize its exemption if it distributes funds to individuals, provided the distributions are made on a reasonable basis based on furtherance of the organization's exempt purpose, there being a sufficient relationship between the geographical location of the individual distributor and the organization. In addition, the amounts distributed to individuals are apportioned to the organization, i.e., the amount distributed to each individual is not more than the amount given "the manner in which the recipient was selected and the relationship of the individual to the organization and members, i.e., S. officers, or trustees of the organization. Rev. Rul. 56-304, 1956-2 U.S. L. B. 304-2.

A deduction is not allowable under section 2055 (estate tax) for a transfer of property to a foreign government or political subdivision thereof, unless it is used for exclusively charitable purposes. Rev. Rul. 77-523, 1977-4 U.S. L. B. 504-1, 1977-4 C.B. 211. A deduction is allowable for a transfer of property to a domestic government or political subdivision for the use and exclusive benefit of public, noncommercial, nonprofit organizations. Section 2055(f)(2)(A); see also section 2055(f)(2)(B).

In The Church Payments Committee v. Section C, 1970 (No. 107), the Court considered for the first time the definition of "habitability". Under section 30(2)(c) of the Act, the Secretary of the Church grants to individuals who are "in the service of the Church" administrative expenses for their maintenance during young adulthood. The claimant was granted such an allowance by the respondent church in 1975, which included the name of the recipient, the amount of the grant, and the reason for the grant. It was specified as little employment, including a "expenses school" for the year 1975. The claimant was granted an exemption from tax under section 35(1)(a) of the Income Tax Act, which provided that the state pension plan did not require him to file a tax return. The court held that the claimant failed to establish that he was entitled to the exemption because he had not filed a tax return. The Court noted that it had been unable to find adequate records for each recipient claimant in dispute. "Id. at 107."

When providing relief or assistance there is an requirement regarding the elements of Rev. Rul. 55-304, supra, and the practicalities of providing relief to individuals.¹⁰ Moreover, recently, the CRA published Notice 2004-78 (2004-12 LTR-B) to relax the rules for charities that were making payments to the family members of an individual in certain circumstances. In particular, Section 111(2)(b) of the Income Tax Act states that it would treat such payments made by a charity to Revenue Service stated that it would treat such payments made by a charity to individuals and their family members as related to the charitable exemption if the payments were made in good faith using objective standards and procedures and if there was a specific statutory authority allowing the organization to disburse amounts of these attacks. In addition, with mitigate the difficulty, making a specific tax assessment.

Victims of Terrorism Protection Act (VTPA) 2001 Pub.R. 2001-154, S. 101-124, T.D. 92-7. The special statutory rules applies if the organization makes payments to the victims of a reasonable and timely manner that is consistent with up-to-date information.

Deductibility of Contributions

Contributions to a section 501(c)(3) charitable organization held in the name of the trustee of a trust established by a charitable organization for the sole benefit of the charitable organization, or for the sole benefit of the charitable organization and its beneficiaries, shall not be deductible as a charitable contribution under section 170(e)(1). See also section 170(e)(2)(B)(ii).

Rev. Rul. 63-252 provides examples illustrating what is and is not permissible. In one example, the foreign organization is an entity organized in a foreign country to administer general relief measures. It meets all other requirements of section 170(e)(4) except that it is not a domestic organization. The organization may deduct contributions under section 170(e)(4)(A). Rev. Rul. 63-252 demonstrates that the requirements of section 170(e)(4)(A) would not be met if contributions inevitably became includable in the gross income of an entity organized in the foreign country, notwithstanding a charitable purpose of the organization. In such cases, the domestic organization is not entitled to the deduction because the foreign recipient

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Rev. Rul. 65-235¹ also provides that contributions made by a domestic charitable organization to another organization for its own purposes are deductible by the grantor if it has reviewed and approved the grants made by the organization to other organizations. It has been determined that grants made by the domestic charitable organization to other organizations for their own purposes are subject to the same deduction limitation as grants made by the organization to itself. No specific amounts are raised by a domestic charitable organization for the general welfare nor are contributions to other organizations or charities deductible. In this example, the contributions made by individuals to the domestic charitable organization are not deductible as a charitable deduction.

Rev. Rul. 66-399, 1966-1 C.B. 48² amends Rev. Rul. 65-235³ to determine whether contributions made by a domestic charitable organization to another organization are deductible by the grantor if the use of contributions made by the grantor for the purposes of the organization is limited. Contributions to a foreign charity generally are not deductible. While a domestic charitable organization can use the contributions abated "at present time," "prior to the time of making the grant." The domestic charitable organization in Rev. Rul. 66-399⁴ organized a branch office which had no tax-exempt status of its own but was a foreign organization in which was organized and operated by the grantor for charitable, scientific, educational, and religious purposes. The name of the domestic organization and its purpose is used to assist the grantor in identifying the foreign organization. The domestic charitable organization may make grants to the foreign organization for specific purposes to be carried out by the foreign organization.

In determining whether a grant is not deductible because the grantor does not have the power to make contributions and services rendering financial assistance for purposes expressed in the charter of the organization, it should be within the executive power of the board of directors, (1) in furtherance of the objects of the organization, as set forth in the charter, the board of directors shall have power to make contributions for charitable, scientific, or educational purposes within the area of organization, (2) the board of directors shall have power to request for funds from other organizations, shall require that the funds requested be used for the purposes for which they were given during the period of one year, (3) the board of directors approves the expenditure of funds, shall require that the grantor furnish periodic reports indicating how the funds were expended for the purposes which were approved by the board of directors, (4) grantor may make a grant in his discretion, in his absolute discretion, regardless of any change of circumstances, to any organization for any assistance to or for any or all purposes for which funds are requested. The executive power is also provided that after the board of directors approves a grant to a particular organization for a specific purpose, the grantor has the right to withdraw the grant if he so desires, or to give over of the grant to another domestic charitable organization, provided that the grantor has marked that they must in any event go to the new charitable organization.

Rev. Rul. 66-399⁵ summarizes that the domestic charitable organization may solicit for specific grants that are intended primarily to be used for the furtherance of its purposes. Furthermore, the domestic charitable organization should have the corporation, co., etc., marked that they must in any event go to the new charitable organization.

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that it has a material or substantial nexus to the state in which it is received by it. Therefore, contributions, received by the National Park Service from private foundations, are regarded as personal property for administrative purposes and, therefore, the Office of Grants and Contracts, ~~receives the grants~~, ~~receives the grants~~, ~~receives the grants~~ is permitted a deduction under section 170.

Special Rules Applicable to Private Foundations

Grants to Individuals

Section 446(a) imposes a tax on the taxable expenditure of grants to individuals. A taxable expenditure occurs when a grant satisfies the requirements of section 170(e)(1) for a charitable contribution or individual travel, study, or similar personal purposes unless the grant satisfies either the scholarship or section 446(g)(1) exception. It is applicable to individuals if they qualify for the requirements for individual grants. The rules for making grants to individuals are found generally in Regulations 1.446-10 and 1.446-14.

Any grant to an individual for personal purposes, other than a scholarship, was awarded in an amount not to exceed \$1,000 per year, and was made in connection with a purpose approved in advance by the Internal Revenue Service ("IRS"). The IRS may make grants to individuals to illustrate to the satisfaction of the Commissioner that (1) the grantee constitutes a bona fide employee in script nature, including awards to someone pursuant to section 170(e)(1) and was used to study at an educational institution, value less than \$1,000 per year, (2) a grantee constitutes a bona fide employee in script nature, including awards to someone pursuant to section 170(e)(1) and (2), but disregarding (1), and (3) the grantee is selected by the public, or (4), the grant had the purpose of advancing a specific object such as producing a book, other similar product, or improving a literary, artistic, musical, scientific, technical, or other similar capacity. The amounts of the grants are to be set forth in section 1045(a)(1), (2) and (3).

In order to secure advancement approval by the Internal Revenue Service, its procedure for making grants to individuals, the private foundation must demonstrate that its grant procedure includes an objective and non-discriminatory selection criteria. The grant procedure is reasonably calculated to insure the performance of the grantee in the activities intended to be advanced; (a) the grantee is qualified to perform the functions intended by the grantee; (b) the grantee has performed satisfactorily in the past; and (c) the grantee is intended to receive a grant.

No single procedure or set of procedures can be used to determine whether a grant will determine that a particular grantee is appropriate for a particular grant. Nevertheless, increased efficiency can be achieved through the use of standard procedures, forms, and guidelines, defining certain categories of grants, and establishing standards for the processing of grants. These standards should be established to meet the needs of the organization, and to ensure that grants are processed in a timely manner.

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PRESIDENTIAL GRANTS

Grants to Non-exempt Organizations

Section 4945(d) states that the term "non-exempt organization" means "any organization which exercises private foundation responsibilities or which is organized for a public purpose other than a charitable, educational, or religious organization, or which exercises 'charitable gift retention responsibility' with respect to the grants."

Section 4945(e)(1) states that "expenditure for grants" means any expenditure by a foundation or its responsible officer for the payment of reasonable salaries and expenses of its officers, employees, and agents, for the conduct of its business, which includes (1) obtaining, maintaining, and completing reports from the organization or from persons who receive grants, and (3) making full and detailed reports with respect thereto such as may be required by the Internal Revenue Service. Section 4945(e)(2) applies to specifying the types of grants for ensuring "expendediture, responsibility, and accountability" in the grants. See Reg. 1.4945(e)(1), (2), (3), and (e).

Grants to Foreign Organizations

Many foreign organizations which have now given funds or grants to non-exempt organizations that they are described in section 501(c)(3) or 501(c)(4), (5), or (6). Hence grants to non-exempt organizations from non-exempt foundations may be taxable expenditures. These grants are not taxable expenditure if the organization is a non-exempt organization under tests A and B.

The first test, in Treas. Reg. 1.5234-15, provides that if a grantor organization makes a grant to a foreign organization which is described in section 501(c)(3) or 501(c)(4), (5), or (6), a foreign organization will be treated as a non-exempt organization if it is reasonably believed that the grantor organization is the manager of the grantor private foundation, the grantee foreign organization is organized wholly or substantially as described in 501(c)(3), or organization. Such a reasonable judgment is defined by its generally accepted legal sense within the outcome of a substantial judicial decision as is in the law of the state. This test does not apply to testing for public benefit or charitable contributions.

The second test, in Treas. Reg. 53.4945(e)(1)(ii), provides that if a grantor organization makes a grant to a grantee foreign organization which is described in section 509(a)(1), (2), (3), such grants made to that foreign organization are considered to have been made to an organization described in the same section. Code sections 509(a)(1), (2), (3) and 509(a)(4) are not used as a test for the grantee foreign organization because there is no reason for classifying the grantee as a grantee. either the grantee must be a non-exempt organization or the grantee must be a non-exempt organization. The grantee foreign organization must be determined by the Internal Revenue Service to determine that it would be likely to qualify as an organization described in section 509(a)(1), (2), or (3).

Rev. Proc. 92-24, 1992-2 USTC ¶507, provides that a private foundation may base its reasonable belief concerning the grantee foreign organization upon any affidavit of the grantor organization which was prepared in connection with the application.

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Thus, under the above procedure, a foreign grantee does not have "discretionary authority" to make grants to other organizations. An "award" is considered to be a written commitment to make grants at a fixed date.

Review and Consideration of Grants to Non-exempt Organizations

A private foundation must maintain expenditure responsibility over grants it makes to organizations (other than section 501(c)(3), (4), (5) and (7)) for the amount its not-for-profit expenditures. The private foundation will be considered to be the person making an expenditure responsible for it. In the event that a grantee receives funds from the private foundation, it must take certain necessary steps to ensure that the grantee will be responsible for purposes (in connection with the requirement for foundations that contain a grant of money) concerning such funds as may be made available. Such grants should be made by written agreement with the grantee, unless otherwise provided in the full grant and complete reports from the grantee concerning the amount of money received, the foundation must submit full and detailed reports describing the same to the Internal Revenue Service. See, Step 10, Case Rev. Rul. 53-4445(h)(1). A grantor, may also give instructions to comply with these requirements.

Pre-Grant Inquiry Requirements

Before a private foundation makes a grant to an organization subject to excise tax, its duty responsibility, the private foundation should conduct a pre-grant inquiry to ensure that the grant will be used for proper purposes. Special rules applicable to satisfy the requirements of the grant inquiry measures, examples illustrating these rules are found generally in Treas. Reg. 53.1434-5(b)(1).

The pre-grant inquiry should concern itself with matters such as (1) the identity, history, and organizational structure of the grantee, (2) its financial and management practices, (3) the grantee's past experience or reputation for sound administration, (4) the terms of previous grants, and any legal or moral concerns regarding the management, activities, and practices of the grantee organization.

The scope of the pre-grant inquiry will vary, depending on the size and purpose of the grant, the method over which it will be made, and any unusual circumstance in the grant. It has been suggested that a grantor may not need to make a pre-grant inquiry where a grantee has properly used all prior grants, at one time, to the grantor.

Terms of Grant Agreements

Compliance with the expenditure responsibility provisions will result in the grantor organization contractually committing to a written commitment signed by an appropriate officer, director, or trustee of the grantor organization.

The commitment must include provisions that:

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- a. indicate that the grant will be used for the organization's activities, including its capital and endowment, such as equipment, equipment, specific programs or series of programs, or general support, guarantee, organization, or other grants. If the organization receives grant funds, the income derived may be used for non-section 170(c)(2)(B) purposes;
- b. indicate that the grantee organization must have funds not used for grant purposes;
- c. indicate that the grantee organization must establish regulations on the use of funds (unless the organization is a private foundation or a charitable organization) (see Treas. Reg. 51.3013-7(b)(6)(ii)), and in which case the grant of principal and income will be made in the first year and the immediately succeeding two years if it is apparent that funds will be used promptly;
- d. indicate that the recipient organization will review and expeditiously make available to make available to the grantee organization funds in a manner consistent with section 4945(d)(1), through the U.S. embassy, general Consulate, or Consular Office.

Written Agreement to Grant to Foreign Organizations

If the grant is to a foreign organization, the written grant agreement must impose restrictions that are not contrary to law, including those imposed by domestic private foundations. Such restrictions, if any, expressed in appropriate terms under the law or custom and generally will be considered sufficient if an affidavit of the grantor or grantee is obtained stating that, under the law of the grantee, the agreement imposes restrictions on the use of the grant substantially in conformity with such restrictions. See also section 501(c)(3)(B)(v) of the Internal Revenue Code, Reg. 301.45-5(b)(5).

Conclusion Based on Current Practice and Precedents

Special international or foreign rules do not provide otherwise only in favor areas.

It is not necessary to file a return with the government, however, if the organization is not subject to tax under section 501(c)(3). In this case, no filing is required, unless the organization is a foundation or a charitable organization, or if it is a foreign organization or if it is a political subdivision of the state in which it is located or if it is a foreign organization for exclusively charitable purposes.

For foreign organizations, the grant will be treated as an investment under section 501(c)(3) if the organization is not a foundation or a charitable organization, or if it is a foreign organization or if it is a political subdivision of the state in which it is located or if it is a foreign organization for exclusively charitable purposes. In addition, written evidence of the organization's status as a foreign organization

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must implement restrictions that are substantial enough to prevent abuse of the system
of domestic donations.

As a general matter, the tax law provides that the deductibility of contributions
to charitable organizations is limited to the amount of the individual's
contribution or the contribution that can be made as a charitable deduction upon
the individual's ability to contribute those amounts.

State Bar of Texas

10-3727794

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Revenue Ruling 252

Section 170 - Charitable Contributions and Gifts

Deductibility of contributions by individuals to a newly organized charitable trust which receives no income or all its funds from a foreign organization.

Advice has been requested as to the deductibility under section 170 of the Revenue Code of contributions of individuals to a newly organized charitable organization thereafter than permits some relief for contributions to a charitable organization.

Section 170 of the Code provides, in material part, as follows:

(a) ALLOWANCE OF DEDUCTION

(1) GENERAL RULE - There shall be allowed as a deduction for charitable contributions herein mentioned (a) any payment which is made wholly or substantially in furtherance of any charitable contribution which is allowable as a deduction so classified under regulations prescribed by the Secretary of this date.

* * *

(c) CHARITABLE CONTRIBUTION DEFINED - For purposes of this section, the word "charitable contribution" means a contribution or gift to the relief of poverty,

(2) A corporation, trust, trust of community chest, fund, or foundation

(A) created and organized in the United States or, in any possession, territory, or under the law of the United States, any State or Territory, the District of Columbia, or any possession of the Republic of the Philippines;

(B) organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or for the prevention of cruelty to children or animals;

(C) incorporated or organized in any state or other political subdivision of the United States, or in any private corporation, individual, and

(D) "a substantial part of its activities or which is carrying on
propaganda, or otherwise attempting, to influence
legislation."

A contribution or gift by a corporation to a trust fund, or to a
foundation shall be deductible only if and in this case, if it is to
be used within the United States or any of its possessions,
for purposes specified in subparagraph (B).

In determining whether contributions or the like of a particular corporation, must
community interest, if funds or deductions are deductible, it must be kept in mind that the
recipient organization is allowed to deduct contributions made to the
the District of Columbia, or a possession of the United States, as required by section 170(b)(1)(A).
(c) (2) *Under the Code*, if the organization does not qualify under section 170(b)(1)(A), the deduction
is not deductible under section 170 of the *Code*. *See Muzafer F. Selekuk et al. v. Commissioner*, 20 T.C.M. (CCH) 962 (1985). It must, however, be noted that if the
recipient was organized and operated exclusively for the purpose specified in section 170(b)(1)(B)
(1)(B) of the *Code*, namely, "religious, charitable, educational, literary, or scientific purposes or
for the prevention of cruelty to children or animals; and that it meets the remaining
of section 170 (1)(B) of the *Code*.

Assuming that an organization otherwise qualifies the requirements of section 170, section 170(c)(2)
(2) of the *Code* provides further problems as to what constitutes an organization required for any of
its funds over to a foreign charitable organization. As noted above, contributions to foreign
foreign organization would not be deductible. The question presented here is whether the test
should differ when such contributions are made to a charitable organization which receives those
funds to a foreign charitable organization.

Prior to the passage of the Revenue Act of 1954 there were no restrictions as to the place of
creation or charitability of organizations to which contributions may be made to do charitable contributions.
(Section 712 of the Revenue Act of 1954) which permit and a deduction for corporate
charitable contributions limited to contributions to domestic organizations which used such contributions within the United States. This rule, in that it did not limit contributions
was changed with the passing of the Revenue Act of 1954, Section 33(d) of the Act, which provided
that contributions by individuals were deductible only if the recipient was a domestic
organization. See discussion of that section in Waks, *Charitable Contribution*, 20 U. Pitt. L. Rev. 1011
No. 16(1981). Seventy-one Congress Third Session, H.R. 1451, Part II, Section 601, 6/8/1954
of the previous Avenue Act of 1954 substituted in the language that a qualifying organization be
"domestic," the requirement that it have been "organized and operated in the United States or any
possession thereof, or in a foreign state." In the same form, this requirement was re-enacted as
section 70(f)(2)(A) of the 1954 *Code*.

At the outset, it should be noted that section 70(f)(2)(A) of the *Code* refers only to the
place of creation of the charitable organization and to which deductible contributions may be made
and does not restrict the area in which deductible contributions may be used. Conversely, the first
sentence in section 170(e)(7)(B) of the *Code*, is that "any other contributions to the contributions
used within the United States." Accordingly, the following analysis should not be construed as
limiting in any way the geographical area in which deductible contributions by individuals may
be used.

The deductibility of contributions made to such an organization will be discussed in conjunction with the illustrative examples set out below. The foreign organization referred to in each of the examples is an organization which is in a foreign country and is operated (or it meets all the requirements of section 170 (1) (a)(2), *minus the exception of the requirement set forth in section 170 (1) (2) (A) of the Code*)¹. The domestic organization in each example is assumed to meet all the requirements in section 170 (c) (2) of the Code. In each case, the question to be decided is whether the contributions to the foreign organization are deductible under section 170 (1) of the Code.

(1) In pursuance of a plan to solicit funds in this country, a foreign organization causes a domestic organization to be formed at the time of formation, to receive contributions from the organization and to conduct a fund-raising campaign to pay the administrative expenses from the collected amounts in any manner to the foreign organization.

(2) Certain persons in this country, desirous of aiding a foreign organization's work, formed a charitable organization within the United States. The officer of the domestic organization provides that it will receive contributions from them at convenient intervals to the foreign organization.²

(3) A foreign organization entered into an agreement with a domestic organization which provides that the domestic organization will conduct a fund-raising campaign on behalf of the foreign organization. The domestic organization has previously received a grant that contributions to it are deductible under section 170 (1) of the Code in calculating the taxable income of the domestic organization if the same is spent exclusively, continually, and immediately upon to the foreign organization.

(4) A domestic organization conducts a variety of charitable activities in a foreign country. Where its purposes can best be furthered by securing funds to enable a group in a foreign country to conduct its operations, the foreign organization makes such grants, for purposes which have been reviewed and approved. The grants are paid from its general funds and although they originate in a society for the public welfare, no special fund is raised by way of solicitation on behalf of particular foreign organizations.

(5) A domestic organization which has the primary work in a foreign country, formed a subsidiary in that country to facilitate its operations there. The foreign organization transacts business for purposes of administrative convenience in that country and is controlled by the officers of its organization. At the present time, the domestic organization solicits contributions for the specific purpose of carrying out its charitable activities in the foreign country and it will continue to do so in the future. However, following the formation of the foreign subsidiary, the domestic organization will transact business if it receives contributions from charitable activities directly to the organization.

It is [§8] recognized that special earmarking of the use or destination of funds paid to a qualifying charitable organization, *as distinct from the donor's deduction*. In S. L. Thomas v. Commissioner, 2 T.C. 1441 (1945) the court held that amounts paid to a charitable organization were not deductible where the contributions were earmarked for the benefit of a particular ward of the organization. Similarly, see Revenue Ruling 54-580, 1945-2 CB 3052, T. 93-31. These cases indicate that an inquiry into the deductibility of a contribution need not stop at the amount paid to a qualifying organization. Instead, it must inquire into and determine an appropriate look beyond the fact that the charitable recipient is a qualifying organization to determine whether the purpose, day-to-day, is suitable for a charitable contribution.

Similarly, if an organization is required for other reasons such as a state provision in its charter to make contributions to another organization which it receives from another organization, then in determining whether such contributions are deductible it is appropriate to determine whether the ultimate recipient of the contribution is a qualifying organization. [*9] well established in the law of taxation that, "A given result at the end of a straight path is not made a different result because reached by following a winding path". *Miriam v. Helvering*, 308 U.S. 555, at 558, C. D. 1945, 1946-1, L-20. Moreover, it seems clear that the requirement for section 170(d)(1) to be fulfilled would be manifested if contributions inevitably committed to a foreign organization were never deductible solely because, in the course of transmission to the foreign organization, they came into the possession of a qualifying domestic organization. In such cases the domestic organization is only nominally the donee; the real donee is the ultimate beneficiary or recipient.

Accordingly, the Service holds that contributions to domestic organizations described in the first and second examples set forth above are not deductible. Similarly, most contributions to the domestic organization named and described in the fifth example which for the purpose of this guidance are the foreign organization described in the fourth example,

On the other hand, contributions to foreign organizations described in the fourth example will not be deducted in any manner except by reason of sufficient circumstances will be subject to control by the domestic organization in whose name the same are maintained or considered to be the recipient or agent of contributions for purposes of applying section 170(e)(1) of the Code. Similarly, the domestic organization described in the fourth example is considered to be the real beneficiary of contributions it receives from the foreign organization in the manner described in the fourth organization in the manner described in the fourth example, that contributions are ultimately paid over to the foreign organization by the domestic organization that the domestic organization is not the real receiver of those contributions. Accordingly, contributions of funds to the domestic organizations described in the fourth and fifth examples are not deductible to the donor.

Pursuant to the authority contained in section 7803(b) of Title I, the provisions stated herein will not be applied to this letter unless contributions made to a charitable organization prior to November 1, 1963, the date of publication of this Revenue Ruling, if those contributions otherwise would have been deductible under the ruling as determined by you.

Shan. Rev. Rul. 71-277, 1971-2 CB 261

82-377, 1971-2 CB 261

IRS.gov | 11/11/2023 | 85.1M

1993 EDITION | LEXIS

DOMESTIC ORGANIZATIONS WITH FOREIGN SUPPORTERS

1. Introduction.

This article discusses the treatment of domestic organizations receiving funds from foreign promoters, foundations or other organizations under IRC 170(c)(2)(B). It includes status under IRC 509, deductibility of contributions, tax-exempt gifts under IRC 170, 2055, and 2522 and the implementation of the new rules surrounding the filing of returns by foreign organizations.

2. Examination and Filing of Returns Issues.

Historically, the Internal Revenue Code has implicitly sanctioned the operations of U.S. charities in foreign countries. IRC 170(c) provides that a contribution may be deducted if the organization is deductible only if the contribution is used within the United States or possessed exclusively forIRC 170(c)(2)(B) purposes. There is no similar restriction imposed upon the use of contributions underIRC 170. Also, the exemption and deduction provisions do not contain language requiring

The Exemption was confirmed by Congress in 1971 with the publication of Rev. Rul. 71-460, 1971-2 CB 261. Rev. Rul. 71-460 held that an organization which qualified for exemption underIRC 170(c)(2)(B) could claim some of its activities abroad. The reasoning was no longer to limit the activities of a domestic organization, since, as indicated in fact 71-460-1, it stated that exemption will not be jeopardized even if the exempt organization carries on its first year activities in foreign countries. The efforts to ignore foreign activities were completely rejected by Rev. Rul. 71-460. Although the service had not published specifically on the point, the previous rulings did not place any restrictions on foreign participation in the two previous rulings, P-187-1963-12-1, 1963-2 CB 148, and Rev. Rul. 66-700, 1966-1 CB 48, that disallowed deductible contributions by domestic organizations making grants to foreign organizations in their foreign business.

Organizations making grants to foreign organizations have one procedural problem that is unique to dealing with grants to domestic organizations. Since most foreign organizations not incorporated underIRC 170(c), the domestic organization in its jurisdiction is entitled to exercise supervision and control over the use of the funds as provided for in Rev. Rul. 84-229, 1968-2 CB 152, 210. Rev. Rul. 84-229 requires sufficient records that have been filed.

for IRC 501(c)(3) purposes in some respects, and in other respects, under the requirements of organization must meet in order to assure the deductibility of contributions by domestic donors. This topic will be discussed later in this paper.

The central question in these cases is whether the organization can be considered a "foreign organization" organized and operated for the benefit of persons underIRC 501(c)(3). Generally, unless characterization of the particular activity under foreign law is not controlling, it would be necessary that the Service has not yet ruled in a situation where an organization's activity is illegal in such foreign law. If a case confronts this issue, the practitioner should seek guidance from the National Office.

One further issue involves gifts to foreign governmental organizations. The Service has ruled in several specific circumstances, on the basis of grants to foreign governments, to rule serviceIRC 501(c)(3) purposes. This ruling has not been published, however. Further, the Service may have to address the situation where a domestic charity makes a grant to a foreign organization that is a governmental entity but does not have governmental powers, i.e., hospitals, foundations, foundations of charities that are affiliated to the National Conference of Charities and

It is clear that domestic organizations can contribute to programs with foreign governments. For example, in Rev. Rul. 30-177, 1935-1 C.B. 251, the Service held that an organization assisting needy families in "developing" countries may do so. The organization's board had itself been "engaged in considerable economic development and welfare work with the local and foreign governments."

There are several additional rulings that deal with foreign activities. Rev. Rul. 50-1235, 1950-2 C.B. 235 held that contributions to organizations in that form with a counterpart group in India. A moratorium to assist Negroes for political purposes qualified for exception underIRC 501(c)(3). Rev. Rul. 53-740, 1943-2 C.B. 177, held that an organization that is influential and advocates changes in the laws of a foreign country does not qualify for exemption for purposes ofIRC 501(c)(3). The term "negligible" includes foreign as well as domestic laws.

Generally, there are no provisions inIRC 501(c)(3) that requires a domestic organization with foreign operations. There is one very limited revenue ruling that relates to this issue. Rev. Rul. 74-229, 1974-1 C.B. 176 holds that a domestic organization, organized and operated in agreement with an organization having the requirements ofIRC 501(c)(3), that otherwise meets the requirements ofIRC 501(c)(3)

~~Section 509(a)(3) qualifies as a supporting organization if § 170(e)(2) provides that an organization may qualify as an § 501(c)(3) or (4) organization regardless of the fact that it does not itself qualify under § 170(e), those it wants to support are organized other than in the United States, or the United States, any State, territory, the District of Columbia, or any possession or part of the United States.)~~

3. Contributions to Domestic Organizations of Foreign Operations

~~IRC 170(e)(2)(A) provides that a charitable contribution to a domestic organization must be made to an organization "located or engaged in the United States or in any possession, territory, or under the jurisdiction of the United States, outside the District of Columbia, or any possession or part of the United States."~~

In S.E. Thornton, Commissioner T.C. 1144 (1943), it was held that amounts paid to provide special advantages to a particular child in the Minot's Children's Home and Aid Society were deductible as a earmarked for the benefit of that child. This case, limited to Rev. Rul. 55-252 (U.S. 27), established the principle that an injury, as to the deductibility of a contribution need not stop once it is determined that it is not deductible to the organization that the amount is earmarked, for its appropriate relief from the facts that the immediate recipient is qualifying organization to determine whether the contribution constitutes a deductible contribution. (See Rev. Rul. 55-252.)

~~Rev. Rul. 65-252 applied these principles to the question of deductibility of contributions to foreign organizations abroad.~~

~~"A given result will not always be reached by the same method in different cases because of the difference in the facts involved. Minnesota Tea Co., Inc., 1934-2 USTC ¶13,705, 1601, 31 TCM 1205, C.B. 1935-1, 281, 1935-2 U.S. Ct. 111, 118, 356 U.S. at 358, Ct. D. 1423, C.P.L. 1940-1, 13, 100. Nevertheless, it seems clear that the requirements of section 170(e)(2)(A) of the Code, as indicated above, if contribution is deductible from funds committed to a foreign organization, were held to be consistent with the requirement that the contribution be made to the foreign organization, thereby causing no deduction in the qualifying domestic organization. In such case the domestic organization is only eliminated from the deduction in that the ultimate foreign recipient."~~

~~Rev. Rul. 53-252 illustrated this point with the following examples:~~

- (1) In pursuance of a bona fide fund-raising campaign to be formed. At the time of formation, it was contemplated that the domestic organization, for the purpose of raising campaign funds, would incur expenses greater than the collected funds and return the balance to the foreign organization.
- (2) Certain persons in the country, including a foreign organization which formed or maintained an organization within the United States. The chapter of the domestic organization provides that it will receive contributions arising therefrom at intervals, to the foreign organization.
- (3) A foreign organization entering an agreement with a domestic organization which provides that the domestic organization will conduct a charitable campaign behalf of the foreign organization. It is also stated that organization has been lawfully receiving grants from contributions which are deductible under section 170 of the Code. In conducting the campaign, the organization will engage in such acts as represent the charitable宗旨 of the foreign organization.
- (4) A domestic organization conducting a variety of charitable activities in a foreign country. Where its purposes can be furthered by granting funds to charitable organizations in the foreign country, the domestic organization makes such grants for purposes indicated and reviewed in the annual report. It may solicit the public from its general offices and through other organizations in its district the public, in capital funds raised by a solicitation on behalf of particular foreign organizations.
- (5) A domestic organization which does charitable work in a foreign country, formed a subsidiary in that country to facilitate its operations there. This foreign organization was formed for purposes of administrative convenience.

and [the] domestic organization controls or supervises its operations. In the past the domestic organization solicited contributions for the sole purpose of carrying out charitable activities in that foreign country, and it will continue to do so in the future.

However, following the formation of the foreign subsidiary, the domestic organization will transfer to it its received foreign charitable activities, and the subsidiary organization

Rev. Rul. 63-252 held that contributions to organizations described in the first, second, and third examples were deductible but that contributions to the organizations described in examples four and five were non-deductible because the contributions were not made for the public benefit and the contributions were equivalent to contributions by the domestic organization.

Rev. Rul. 63-704 clarifies an ambiguity contained in examples three and four of Rev. Rul. 63-252. Rev. Rul. 63-704 provides that contributions to a domestic charity established for the enjoyment of a class of individuals shall be deductible if 170 or more persons in the organization has approved the project just being in furtherance of its own exempt purpose and has funds available to make use of the contributions. It notes that if they invest such amounts in escrow or otherwise among other uses that the Board of Directors would likely designate that grantees furnish a periodic accounting to show that the monies were expended for purposes for which they were approved and the Board might, in its absolute discretion, refuse to make grants for which any funds were requested. The issue being considered is what the test in each case is whether the organization is still entitled at the time of the deduction as to their use, as to its original purpose in carrying out the domestic organization's function and purposes.

Rev. Rul. 75-65, 1973-1 C.B. 79, provides another example of contributions to a domestic organization made to a foreign organization. The domestic organization was formed to deal with a problem of migrants and refugees living in a foreign country. Among other things, it made grants to organizations for this purpose. This organization maintained administrative over the organization by maintaining investigation of the purpose to which the funds would be put, by entering into a written agreement with the recipient organization, and by having continuing field investigations to see that the money was used in accordance with the agreement. The revenue ruling indicated that if the case on contributions by individual donors were deductible.

Sure Bar Taplin Lee, Inc

BR-3,27784

The principle enunciated in Rev. Rul. 53-522 that deductibility of contributions without dependency like those made to a foreign organization -- was tested in Diligent Missionaries School, S.P., et al. v. Commissioner, 75 T.C. 4801 (1981), acq. 1981-1 C.B. 2. The organization was incorporated there in 1978 for purposes which included the equivalent of a Montessori school in Paris. Its registered office was in Switzerland. No one knew where its registered agent was located. The organization had no employees in the United States and conducted no activities in this country under an organization name. The Service recognized the organization as a private foundation. It determined that contributions were not deductible under Rev. Rul. 53-522 because Service argued that the foreign organization was a corporation since it had assets or employees in the United States and was clearly controlled from abroad. The court argued that in Tax Court noted that the legislative history of the rest of the section indicated that the contribution was merely a restricted contribution in foreign countries. Thus, Rev. Rul. 53-522 does not require an organization to have domestic operations in the U.S.

IRC 170(b)(2) defines charitable contributions to include a contribution if "A corporation, trust, community fund, charitable foundation, charitable added to 170(c) limitants contributions are provided as follows: A contribution or gift by a corporation to a charity listed in the list of charities shall be deductible by reason of this part if it is made within the United States.... The Service has ruled that since no language in 170(c)(4)(a) does not specifically prohibit that a corporation may contribute to a charitable corporation to a domestic charitable corporation to be used abroad is deductible (Rev. Rul. 60-80, 1960-1 C.B. 405).

The treatment of gifts and bequests under the estate and gift tax provisions does not utilize a funds over method. In 1964, the 1956 Act (S. 12), the estate tax deduction, and IRC 2520(b)(4), the gift tax deduction, permit bequests and gifts to foreign organizations for charitable purposes. If the bequest or gift is not to a foreign organization for charitable purposes, the deduction is not given. Gifts will be subject to the gift tax if they are not made to a domestic charitable corporation. If the gift is made to any charitable trust, community chest, fund of, or similar organization, however, it is within the United States (IRC 2520(b)(4), and 2520(e)).

4. Funding Grants to Foreign Entities

Generally, domestic private foundations may make grants and contributions to charitable organizations for the same purposes that they make grants to other charitable organizations. There are, however, limitations and constraints to certain non-exempt charitable organizations that are the same as those discussed earlier in this paper. These requirements are contained in section 42(h) below, along with how grantee organizations should handle them.

Regulation 1.495(d)(4) provides that a grant to an organization other than a public charity is tax-exempt if the grantee organization exercises expenditure responsibility with respect to the grant. Expenditure responsibility is defined in IRC 495(d)(4). The regulation states that "495(d)(4), provides that where a grantee organization does not have ongoing determination of whether it is a public charity, a grant will be treated as a taxable contribution if the grantee organization has made a good faith determination that the grantee organization is an organization described in IRC 501(c)(3). The "good faith determination" can be made on the basis of affidavits of the grantee organization or on the basis of course. Similarly, if the grantee organization is not a public charity, subsection 5(a)(5) similarly requires that the grantor foundation must contain sufficient facts within the service to determine that the grantee would be a public charity. Reg. 1.495(d)(4)-2(b) provides that the grantor foundation will be liable for taxes under section 4945 if the grantee organization need exercise expenditure responsibility with respect to the grant. To fulfill this requirement, an affidavit of course of action is also sufficient to satisfy this requirement.

Regulation 1.495(d)(5) provides that grants for purposes other than those specified in IRC 501(c)(2)(B) will result in taxable expenditures. Thus, the grantor foundation must make sure that the organization that is not described in IRC 501(c)(3) will not incur a taxable expenditure. Reg. 1.4945-6(e) provides that a grantee must demonstrate that the grant will be used for the purpose specified, avoiding diversion of the funds. In the reasonable judgment of a foundation manager of the grantor organization, the grantee organization is described in 501(c)(3) of the code, who requires that will be satisfied.

Rev. Rul. 67-115, 1968-1 CB 2035

A domestic organization organized for education, civic, business, charitable or other similar purposes which will work with other community groups in a developing Latin American country to help promote social and cultural exchanges and to provide technical assistance and service projects designed to improve the living conditions of underprivileged people in Latin America may be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

Advice has been requested whether the non-profit corporation described below qualifies for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

The organization was formed by the Latin American organizations, businesses, schools, foundations and private individuals in a particular state of the United States who were directly involved in helping to propose to assist a specific country in Latin America for the purpose of assisting underprivileged people to improve their living conditions through educational, health, welfare, research, development, and office within the United States. Adequate funds are available for International Development, provided such aid from the non-governmental sector program.

The organization's activities include distributing educational materials and other information; providing technical assistance; giving advice and training necessary, food, clothing, health and welfare programs; providing adequate and durable exchanges of programs; and meeting existing educational needs through the provision of other resources. These activities, which are conducted and supervised by the International Development Department volunteers, are essentially self-help projects instituted under local government. The Latin American countries have joined together to accomplish these activities.

This is a two-way program which is open to all United States citizens participating in the student and cultural exchange programs.

In view of the contributions, donations, etc., made for services rendered by the organization,

Section 501(c)(3) of the Code provides that an organization organized and operated exclusively for religious, charitable, or educational purposes is exempt from Federal income tax.

Section 170(e)(3)(d)(2) of the Income Tax Reconciliation Act provides that the term 'charitable' as used in section 501(c)(3) of the Code includes "any organization which is organized or the underprivileged educational, charitable, etc., organizations designed to accomplish such purposes."

Section 1 ~~EDUCATIONAL SERVICES~~, OTHERS AND GRANT-IN-AID OF LOCAL AUTHORITIES
term 'educational' as relating to the instruction or training of the individual for the improvement and development of his capabilities for the institution of the public or semi-public authority to whom the individual is beneficial in the community.

Promoting, student, and cultural exchanges; giving legal advice and training in administering various social service programs; and undertaking studies of land-water relationships, agriculture, education, transportation, and water resources management to improve the capabilities of the individual and instructional institutions on subjects beneficial to the community. In the course, these activities are conducted. Furnishing the individual and families concerned with improving living conditions of the community is also done within the community itself. It is the function of the community organization, however, to exempt from Federal relief funds under section 7511(7) of the Social

Even though an organization can be considered within the scope of this Revenue Ruling, the rules under section 1023(b) of the Internal Revenue Code, further described in the Application Form for 1023, "Exemption Application," with the District Director of Internal Revenue or the nearest Revenue Office with which is located the principal place of business or the principal office of the organization. See section 1501(a) of the regulations.

Rev. Proc. 92-59, 1993-2-C.B.141

SECTION 1. PURPOSE

The purpose of this section is to provide guidelines pursuant to which it would be acceptable for a public interest law firm to accept fees from the organization. See Rev. Proc. 71-30, 1971-1-2 C.B. 573, for history and rationale. Rev. Proc. 75-13, 1975-1 C.B. 662, 141, revoked Rev. Rul. 75-75, 1975-1 C.B. 141, to amplify Rev. Rul. 75-70, 1975-1 C.B. 151, by setting forth guidelines for public interest law firms to accept fees from the organization. The public interest law firm, first, accepts payment from the organization, then, provides services to the organization. The organization may be a charitable organization holding its "charitable status" on the guidelines set forth in this section. These guidelines are to insure that the organization will be given the opportunity to demonstrate that other methods and circumstances make it impractical for the organization to hire a private law firm in connection therewith. It is also intended that the organization is not put at a disadvantage in accepting fees from the organization.

SEC. 2. BACKGROUND

01 In Rev. Proc. 71-30, the Service determined guidelines pursuant to which it would be acceptable for a public interest law firm to accept fees from the organization under section 1601(a)(2) of the Internal Revenue Code. See 1971-1-2 C.B. 573, provided that the public interest law firm may provide services to the organization in accordance with minimum standards as may be established by the Service.

02 Rev. Rul. 75-75, 1975-1 C.B. 141, provides guidance on the recognition of a public interest law firm as a substance or representation of the organization. The result of this issue is that broad public interest law firms are not represented by the organization, provided they private law firms are not reasonably feasible.

03 Rev. Rul. 75-75 holds that the organization may accept fees from the organization makes the organization eligible to receive fees from a private law firm. This rule is to be followed so that the expectation of fees for services might influence which cases are accepted.

04 Rev. Rul. 75-75 holds that the organization may accept fees from the organization, provided by the organization, and paid by opposing parties, if the organization is a law firm. It further holds that fees may be accepted by the organization, and paid by opposing parties, if the organization is an attorney, executive, or director of a corporation, if the organization is a substantial member, director, or officer of the corporation, however, if an award of fees is a substantial amount, it may be accepted by the organization, and paid by opposing parties, however, if the organization is a substantial member, director, or officer of the corporation, it may be accepted by the organization, and paid by opposing parties.

05 Rev. Proc. 75-13, 1975-1 C.B. 662, 141, provides guidelines under which a public interest law firm may accept fees for its services. Under these guidelines, the organization may receive fees from the organization, and paid by opposing parties, if the organization is a substantial member, director, or officer of the corporation, and paid by opposing parties, however, if the organization is a substantial member, director, or officer of the corporation, it may be accepted by the organization, and paid by opposing parties.

agency in a case of settlement agreement.

06 The procedures under Rule 345 TUL were published to eliminate the possibility, that a decision to litigate might rest on the repayment the firm receives in respect of the economic feasibility of the firm's billings and thus render it difficult for firms to practice indistinguishably from a private firm's. The Council has concluded that these procedures and concluded that safeguard sufficiently distinguish a public practice from firms in accordance with the private practice of law. It is implemented without any discrimination between firms from receiving charged legal fees.

07 Section 3 below sets forth general guidelines under which the Council will determine whether a public interest law firm meets the test of being exclusively charitable and non-profit making organization or exemption as an organization dedicated to the public welfare under section 501(c)(3) of the Code. Section 4, however, describes the procedures for the acceptance of cases by the Council. Section 5 provides for the application of national procedures to apply in the case of direct and indirect actions that the public interest law firm that accepts the case shall file for injunctions, distribution, or retribution. The firm that accepts the case shall file for injunctions, distribution, or retribution. The procedures in section 6 are supplemental to the general guidelines.

SEC. 3. GENERAL GUIDELINES

01 The engagement of the organization in litigation may be said to lie in the public interest of broad public interest to be represented in a broad public interest, including to protect a position on behalf of the public interest, or others of public interest. The organization in litigation may be classed as actions in which the resolution of the dispute is in the public interest; suits for injunctions, injunctions, or government of the public interest, suits affecting the public interest, administrative, or other administrative board or agency; test suits where the private interest is involved and the like.

02 The litigation may actively assist, represent, or defend in a broad representative of the litigants' interests between private parties or the public interest to determine its interest in representation from private legal sources. In such cases, the issue in litigation affects a broad public interest, it will be private and in favor of the broad public interest, the organization may serve as a friend of the court.

03 The organization and its attorney, to achieve its objectives without regard to the nature of the public interest, to the development of the law, the public interest, or the like.

04 The organization files with the annual information return a descriptive of the nature of the organization, for the development of the law, the public interest, or the like generally.

05 The organization programs of the organization, or individual or joint arrangement, take the responsibility of a board or committee, or representative of the organization.

interest, which is in furtherance of the employment of persons who are eligible to be employed by the organization, or in furtherance of the organization's educational mission under section 501(c)(3) of the Code.

06. The organization is not restricted by law in the use of office space or premises in a manner which conflicts with the particular private law firm.

27. There is no arrangement for the payment, directly or indirectly, of a portion of the cost of litigation that falls to the plaintiff in the event of a loss.

08 The organization does not have a code of ethics or guidelines in accordance with clause
the procedures set down in Section 2 of below:

09 The organization, and its officers, may not participate in, or intervene in, any election campaign on behalf of (or in opposition to) any candidate or nomination, nor are they to receive any benefit which may inure to the benefit of any particular elector or elector for whom it stands, or its activities may consist of carrying on propaganda, or of otherwise attempting to influence any election by any other means provided in section 501(h).

SEC. 4. ACCEPTANCE OF ATTORNEY'S FEES

01 The organization of the attorney's fees is as follows:
fees are paid by the opposing party and will be disbursed by a court-appointed referee if they are approved by such a referee in a settlement agreement.

02 The organization may accept payment in advance for services or fees are paid quarterly by the members. The service fee is as follows: Section 5 contains the terms of service.

04 Cases in which a court awards a trial fee if possible may not be accepted if the organization behind the litigants have a sufficient commercial or financial interest in the outcome of the litigation, as per the *law for oriented or other*. The organization may, in cases of sufficient broad public interest, especially in the public interest, as amicus curiae, intervene in such cases.

06 This organization will not be seen as a threat, as it will not try to dominate or control other organizations, but rather work together to achieve common goals.

07 All attorney's fees will be paid to the organization, authorizing the individual to collect fees from attorneys. All staff attorneys, or other employees with whom important cases are assigned, shall receive salary adjustments, recognizing reasonable hourly rates, based on established by reference to any fees received in connection with the cases they have handled.

08 In addition to the filing of the complaint, the court may also require the filing of a brief or memorandum of law by the attorney for the plaintiff or defendant, or both, before the trial date. The brief or memorandum of law should contain a detailed statement of the facts and law involved in the case, along with the attorney's argument for his or her client's position.

SEC. 5. ADDITIONAL AGREEMENTS AND PROJECT CHARGE TO CLIENT FOR PAID FEES.

01 Client-paid fees may not exceed the total cost incurred in each case, viz. the salaries, overheads, and other expenses of the solicitor and his/her staff, and the costs of the services of experts, if any, engaged by the solicitor in the conduct of the litigation, provided that the client shall be charged no extra remuneration for the conduct of the litigation, if it is indeed unreasonable...

02 Once having concluded a representation, a public interest law firm may not withdraw from the case unless the client is unable to meet the contemplated fee.

SEC. 6. EFFECTIVE DATE OF DOCUMENTS

Govt. Proc. 7775-76 is hereby superseded. Govt. Proc. 76-12 is hereby superseded. Govt. Proc. 75-75 is hereby superseded. Govt. Proc. 75-75 is hereby superseded. The public interest reflects the position of the law firm. It is the public interest that the law firm is allowed to receive payments from an entity that is not engaged in the practice of law. The law firm's expenses are deductible to its legal practitioners.

This revenue procedure is effective for taxable years beginning after December 31, 1987.

DRAFTING INFORMATION

Sri Aurobindo Ashram

Organization No. 1234567890
The principle of non-moralistic service to humanity is known as Sri Aurobindo Ashram.
Sri Aurobindo Ashram is a spiritual organization that aims at spiritual development of man through various spiritual practices.

What Activities May Disqualify a Public Charity's Tax-Exempt Status?

Once a public charity has been granted tax-exempt status, it must ensure that it is exempt under the law. This means that officers, directors, trustees and other persons must ensure that the organization maintains its tax-exempt status and meets its reporting and recordkeeping obligations.

A 501(c)(3) public charity may restrict its tax-exempt status in certain activities and uses if it fails to absolutely retrain from "activities" failing the operational test, thus jeopardizing its tax-exempt status. The following is a non-exhaustive list of limitations on the activities of prohibited charities.

Private Benefit and Inurement

A public charity is prohibited from awarding more than a nominal amount of private benefit to individuals or organizations. This restriction is to ensure that a tax-exempt organization derives a significant portion of its private benefit in more than incidental, trivial, or de minimis amounts of its organization's tax-exempt status.

4

No part of a public charity's earnings may inure to the benefit of an insider. An insider is a person who has substantial influence over the activities of the organization, such as a officer, director, or a key employee. Transactions that an organization makes with insiders, from allowances to gifts, are subject to disclosure. An example of prohibited income that would include compensation, bonuses, or awards to insiders. An example of prohibited expenses that would include amounts paid to insiders for grounds for loss or late payment.

If a public charity, or anyone acting on behalf of a public charity, who is in a position to exercise substantial influence over its affairs, but who does not exceed the value of any goods or services provided in collecting the amount, the organization has engaged in an excess benefit transaction. A gift that benefits others in such a transaction must represent no more than 5% of the taxes are imposed upon any person who engages in an excess benefit transaction with a public charity, and can be given by an organization's manager who knowingly provides such a transaction. (See **Penalty for Excess Benefit Transactions** on page 12.)

A public charity that has revenues above the limit of \$500,000 per year, giving an excess benefit transaction, should consult a tax advisor and take care to not raise penalties. It is also important to know that potential penalties could have negative consequences to the organization's continued exempt status. Go to www.irs.gov/eos/charities/tax-exempt-private-benefit-and-excess-benefit-transactions.

Internal Revenue Code Section 4938. Taxes on excess benefit transactions

(a) Initial taxes

(1) On the disqualified person

There is imposed on each excess benefit transaction a tax equal to 200 percent of the excess benefit. The tax is imposed by this paragraph if and only if the organization's first contribution to such transaction will result respect to such transaction.

(2) On the management

In any case in which a tax is imposed by paragraph (b), there is hereby imposed on the manager of any organization

manager of the excess benefit transaction, following its participation in such a transaction, a tax equal to 200 percent of the excess benefit,

unless such participation is not willful and is due to reasonable cause. The tax imposed by this paragraph is paid by the organization manager who participated in the excess benefit transaction.

(b) Additional tax on the disqualified person

In any case in which an initial tax is imposed by subsection (a)(1) on an excess benefit transaction and the entire excess benefit involved in such transaction is not discredited within the taxable period, there is hereby imposed a tax equal to 200 percent of the excess benefit involved. The tax imposed by this subsection shall be 100 percent of any disqualified person's liability under (a)(1) with respect to such transaction.

(c) Excess benefit transaction; excess benefit for ~~Excess amounts of distribution~~

(1) Excess benefit transaction

(A) In general

The term "excess benefit transaction" means any transaction in which an amount of benefit is provided by an applicable tax-exempt organization directly or indirectly to a disqualified person for the use of an organization's benefit provided that the value of the benefit exceeds the value of the consideration given by the organization for the benefit, if the benefit is given for the personal purposes of the receiving service, organization and shall not be treated as a consideration for the performance of services by the organization to the extent that it is treated as a contribution to the organization.

(B) Excess benefit

The term "excess benefit" means the excess referred to in subsection (a)(1).

(2) Application to include certain intervariance agreement

To the extent provided in regulations prescribed by the Secretary, the term "excess benefit transaction" includes any transaction in which the amount of any economic benefit provided to a disqualified person is determined in whole or in part by the requirements of one or more activities of the organization only if such transaction results in the payment of compensation permitted under paragraph (3) or (4) of section 4938(e) as the case may be. In the case of any such transaction, the excess benefit shall be the amount of the payment not so permitted.

(d) Limitation

(1) Joint and several liability

If two or more persons jointly or severally impose tax under subsection (a) or subsection (b), all such persons shall be liable and severally liable for such tax.

(2) Limit for management

With respect to any excess benefit transaction, the maximum amount of the tax imposed by such subsection (c)(2) shall not exceed \$10,000.

(e) Applicable tax rate

For purposes of this subsection, "the term" "ineligible tax-exempt organization" means -

(1) any organization which will (without regard to any express provision) would be described in paragraph (3), (31) or (4) of section

501(c) and exempt from tax under section 511(1)(a) of the Income Tax Act, given the circumstances described in paragraph (1), at any time during the period beginning ending on the date of incorporation. Such term shall not include a private foundation as defined in section 36(8)(a)."

(f) Other Definitions

For purposes of this section -

(1) Disqualifying person

The term "disqualifying person" means, with respect to any transaction -

(A) any person who was at any time involved in the transaction, and who, in the course of such transaction, had a responsibility to exercise substantial influence over the affairs of the organization;

(B) a member of the family of an individual involved in the transaction; and

(C) a 35-per cent controller.

(2) Organization manager

The term "organization manager" means, with respect to any transaction -

organizationally officer, director, trustee or employee of such organization, if (i) they have the authority to make decisions and responsibilities relating to the interests of the organization, or
trustee of the organization;

(3) 35-per cent controller entity

(A) In general

The term "35-per cent controller entity" means -

(i) a corporation or firm with persons described in subsection 15(1) or (2) of Part I of the Income Tax Act, and
any other person who controls, directly or indirectly, 35 per cent or more of the voting stock of the corporation, and

(ii) a partnership in which each person owns more than 35 per cent of the partnership, and
and

(iii) a trust or estate in which such persons own more than 35 per cent of the undivided interest.

(B) Corporation or firm entity

Rules similar to those in section 15(1) and (2) apply to corporations and firms for the purposes of this paragraph.

(4) Family members

The members of the household of any person, including the spouse and dependents of such person, except that such members also shall include the brothers and sisters (whether by birth or half-blood) of the individual and their spouses.

(5) Taxable period

The taxable period for the purposes of this section begins with the year in which the disqualification occurs and ends on the earliest of -

(A) the date of mailing notice of deficiency under section 121(1) or (2) of the Income Tax Act, imposed by subsection (a)(1); or

(B) the date on which the tax imposed by subsection (a)(1) is assessed.

(6) Correction

The terms "correction" and "compliance" mean respectively, to excess elements of a transaction, including the excess benefit to the extent possible, and taking into account all reasonable measures necessary to place the organization in a financial position not worse than that in which it would be if the disqualification never occurred under the highest fiduciary standards.

Deductibility of Contributions
Foreign Federal Charity

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An organization will not jeopardize its exempt status if it makes contributions to nonexempt organizations or retains funds to the extent that it has discretion over what to do with those funds.

An organization is exempt from Federal income tax under section 501(c)(3) if it retains no more than 10% of its taxable year gross receipts in its funds to organizations that are not themselves exempt under that provision. This example organization ensured that its funds for section 501(c)(3) purposes, however, by limiting the distributions to specific projects that are exempt from excise taxes on exempt purposes. It retains control over its resources to make use of them for maintaining its records and for charitable foundations where it is used for section 501(c)(3) purposes. Hence, the distributions did not jeopardize the organization's exempt status under section 501(c)(3) of the Code.

Special Revenue Authority 7-1949, C.R.B. 1960-11, 155, regarding a charitable organization established under section 501(c)(3) which provides financial assistance to other charitable organizations that are also exempt under section 501(c)(3). Similarly, 63-252, C.R. 1962, 2, 101, and R. 1963, Ruling 66-79, C.R. 1966, 11, 48, from requirements that the organization retain at least 10% section 170 of the Code for contributions received from another organization organized in the United States and for transmitting some or all of its funds to a foreign charitable organization.

Sent. Mr. T. William Foley Jr.

DR 15 PART 7734

U.S. DEPARTMENT OF THE TREASURY AND THE U.S. FINANCIAL
REGULATORY AGENCIES
VOLUNTARY BEST PRACTICES FOR U.S.-BASED CHARITIES

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¹ This document is a revised version of the original *Anti-Terrorist Financing Guidelines for Voluntary Best Practices for U.S.-Based Charities*, released by the U.S. Department of Treasury in November 2002.² This revised version incorporates comments received in response to the final notice of the draft revised Guidelines released for public comment in December 2003.³

These Guidelines are designed to assist charities in their attempt to good faith to protect themselves from terrorist abuse and do not intend to address the problem of terrorist organizations that use the cover of charitable conduct, whether real or perceived, to further subversive terrorist goals or nefarious financial or political groups. They do not affect or change the Guidelines in any way that would constitute a violation of existing U.S. law, including, adherence to the Guidelines does not excuse any person from any or all liability under applicable federal, state, or federal law or regulation, or both. If anyone any person whom, or entity that, violates any provision of these Guidelines, shall not be considered to have any criminal culpability, and may face other action by Treasury, including the Department of Justice against persons who engage in prohibited transactions with terrorist organizations, pursuant to the Anti-Terrorist Financing Act of 1990, as amended, or willfulness and intent to violate the law.

² These Guidelines are intended to complement the International Emergency Economic Powers Act, as amended, ("IEEA"). See footnotes 10, 11, 12, 13, and 14 for additional information on the IEEA.

³ Specifically, designated Nationals (the "SDN List"), which includes persons designated as terrorist persons. These Guidelines are also separate and apart from requirements that apply to individuals and entities under the Internal Revenue Code ("IRC").

I. Introduction

Upon issuance of Executive Order 13227, President George W. Bush directed the U.S. Department of the Treasury ("Treasury") to coordinate throughout the federal government and the international community to adopt an comprehensive and effective campaign against the sources and flows of terrorist financing. Investigations have revealed terrorist abuse of charitable organizations both in the United States and abroad to raise and move funds, provide logistical support, encourage terrorist recruits, and cultivate support for terrorist organizations and activities. This administrative guidance document emphasizes the integrity of the charitable sector whose services are indispensable to both national and world communities.

In response to this threat, Treasury issued the *Charitable Sector Anti-Terrorism Guidelines* ("Voluntary Best Practices for U.S.-Based Charities") in November 2002. In December 2003, Treasury conducted extensive review and comment on this plan for private sector and interested parties. Treasury revised and released the Guidelines in draft form for further public comment. Based on the comments received, Treasury has made significant changes to the Guidelines to improve their utility to the charitable sector in a continuing practices that protect from terrorists and their support networks.

The Guidelines are designed to enhance awareness within donor and charitable communities of the kinds of practices that charities may implement to reduce the risk of terrorism financing or abuse. These Guidelines are voluntary and do not create, supersede, or modify current law, regulations, or requirements applicable to U.S. persons, including foreign governments. Adherence to these guidelines does not constitute a defense against civil or criminal liability for violating existing law or federal regulations. In addition, these Guidelines do not represent an exhaustive or comprehensive pilot test of best practices. Many charities through their extensive experience, knowledge and expertise in delivering international aid have already developed effective internal controls and best practices that lessen the risk of terrorism financing or abuse. It is understood that many charities in developing internal controls and best practices. Rather, the Guidelines are intended to assist charities in developing, re-evaluating, or strengthening a risk-based approach to guard against the threat of diversion of charitable funds to terrorist organizations and their support networks.

In addition, these Guidelines are intended to assist charities in understanding and fulfilling compliance with pre-existing U.S. legal requirements related to combating terrorist financing, which includes but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC). The requirements under these programs are clearly indicated in the text of the Guidelines.

The risk-based nature of these guidelines reflects the recognition's recognition that "one size fits all" approach is neither appropriate nor appropriate due to the diversity of the charitable sector and its operations. Accordingly, certain aspects of the Guidelines will not be applicable to every charity. Charitable activity, organizational mission, geography, and circumstances may require that certain exigent circumstances (such as catastrophic disaster) make it imprudent to follow these guidelines. In such cases, charities should maintain a risk-based approach that includes all prudent and reasonable measures to ensure that are within the circumstances. Charities and

donors are encouraged to consult the Charitable Sector Guidelines when making charitable contributions to prevent institutional exploitation or abuse by terrorists. Although adherence to the Charitable Sector Guidelines does not guarantee that a particular organization complies with the law, it is an important measure to incorporate the principles and practices set forth in the Charitable Sector Guidelines when the distribution of charitable resources and implementation of programs are conducted through community entities and giving out donor financing or assistance.

Treasury recognizes the vital importance of the charitable community in providing essential services around the world. Treasury also makes sure that it is effectively assisting those in those in need, often in remote, and inaccessible, areas, and abroad, in the interests of the charitable community to may survivors. The Charitable Sector Guidelines will facilitate legitimate efforts to protect the integrity of the charitable sector and good faith donors by offering sector ways to prevent terrorist organizations from using charitable activities for their own benefit.

II: Fundamental Principles of Good Charitable Practice

- A. Charities are independent organizations and a part of part of the U.S. Government like all U.S. persons, charitable organizations must comply with the laws of the United States, which include, but are not limited to, the OFAC-Administrative Sanctions program.

² OFAC Sanctions programs include two sets relating to particular countries or regimes (country-based programs), as well as those relating to specific individuals, organizations, or conduct related to specified activities. US-based OFAC Sanctions programs normally: (i) prohibit U.S. persons from dealing in goods and services and financial transactions, and (ii)禁令 U.S. persons to block the assets and property of persons designated under the relevant Executive order or law. The particular prohibitions and/or obligations of U.S. persons are set by program. OFAC will issue licenses to U.S. persons to engage in transactions that would otherwise be prohibited, if that is a policy permitted to do so, and it is justified by sufficient information can be made available at <http://www.treasury.gov/resource-center/sanctions/OFAC/index.htm>.

For further information on OFAC-administered sanctions programs and general licensing under these programs, please see <http://www.treasury.gov/resource-center/sanctions/OFAC/index.htm>.

OFAC guidelines for non-governmental organizations wishing to undertake humanitarian activities in sanctioned countries are available at <http://www.treasury.gov/resource-center/sanctions/OFAC/index.htm>.

Other helpful information such as tools for combating corruption, economic sanctions, and more can be found at <http://www.treasury.gov/resource-center/sanctions/OFAC/index.htm>.

The United States is committed to combatting international terrorism, fighting the threat of terrorist groups, and Charitable Sector Guidelines, will play a significant role in its efforts to combat the financing of terrorism, among others, through statements that prohibit:

- the financing of terrorism. (36 U.S.C. 2202(g)(1))
- providing material support or resources to terrorist organizations (36 U.S.C. 2202(g)(2))
- providing material support or resources to foreign terrorist organizations (36 U.S.C. 2202(g)(3))

In that effort, the U.S. Government, along with other Federal agencies, will combat crime.

- B. Charitable organizations are encouraged to adopt practices in addition to those required by law that provide assurances that assets³ are used exclusively for charitable or other legitimate purposes.
- C. Individuals and organizations that govern charitable organizations should exercise due care in the performance of their responsibilities, consistent with applicable common law as well as local, state, and federal statutes and regulations.
- D. Governance, fiscal and programmatic responsibilities should be clearly set out, and communication and work with respect to the selection and evaluation of the charitable organization and its operations.

III. Governance Accountability and Transparency

- A. Governing Instruments: Charitable organizations should enter into agreements with governing instruments, e.g., charters, articles of incorporation, by-laws, etc. The governing instruments should:
1. delineate the charity's mission, goal(s) and purpose(s);
 2. define the structure of the charity, including the composition of its governing body, how it will be represented and disclosed, and its author, and responsibilities of the body;
 3. set forth requirements concerning financial reporting, accountability, and procedures for solicitation and distribution of funds; and
 4. state that the charity is in compliance with all applicable local, state, and federal laws and regulations.
- B. In general, organizations that do not have charitable organizations should have independent audit, financial and accounting operations. A charitable organization should determine what oversight structure best suits that organization and will provide for unbiased oversight by us as specified in the following provisions below.

-
- Engaging in monetary instruments (§ 161(g)(1)(B), (C) and (D))
 - Engaging in monetary transactions in property derived from specific charitable activity (161(g)(E) § 1957).

³ Assets may refer to anything, but are limited to, services, resources, business, identifiable properties, real estate, stocks, bonds, mutual funds, currency, estimates of debts, bank accounts, trust funds, and the property and investments placed therein.

⁴ A charitable organization may never use charitable assets for illegal purposes; however, a charitable organization may accrue unrelated business income in the course of legitimately providing charitable services to the public organization.⁵ Although an organization is organized as tax-exempt, it still may be liable for tax on its unrelated business taxable income.

basic principles for the creation of a transparent and accountable organization (the "Guidelines").

1. Members of the governing board ordinarily should not have an active role in the day-to-day management of the charity or organization. The charity should establish a conflict of interest policy from members of the governing board or employees. That policy should prohibit individuals from being to be members of the governing board or employees if there is a conflict of interest or a perceived conflict of interest relating to the management or operations of the charity.
2. The governing board should be responsible for the charity's organization's compliance with relevant laws, rules, finances and accounting practices, and for the adoption, implementation, and review of policies relating to giving, financial reporting, and other financial controls.
3. The governing board should maintain records of its decisions.
4. Charities should maintain and make publicly available a current list of members of the governing board, their salaries and compensation within any subsidiary or affiliate organizations than charitable organization.
5. While serving, resign, and leaving, registered charities should maintain records of identifying information for the members of the governing board of any subsidiaries, affiliates and persons receiving funds from them.
6. When served with processes, or where other appropriate authorization exists, charities should produce relevant documents and information in accordance with these Guidelines to the appropriate trustee, attorney, sheriff, law and law enforcement authorities in a timely fashion.

C. Key Employees

⁵ Certain charitable organizations, such as houses of worship, certain trusts, and co-operative sole may not be able to apply this practice due to their varying organizational and operational structures.

⁶ Subsidiaries or affiliates are organizations that are subject to the general supervision or control of a parent or central organization.

⁷ Key employees include not only highly compensated employees but employees who have responsibilities, powers, or influence similar to those of officers, directors, or key employees. These may include chief management and administrative officials of a charitable organization, including, but not limited to, those involved in the disbursement of funds.

1. ~~Charities should maintain and make publicly available a current list of the top five highest paid key employees (the key employees whose salaries and director fees they receive) receive.~~
2. While fully respecting individual privacy rights, charities should maintain records containing identifying information (such as home, email, and URL addresses, social security or other identification number, e.g., tax identification number, national ID number, passport number, citizenship, etc.) about their key, non-U.S. employees. Such information should be maintained in accordance with the normal course of operations and shall not be withheld, except where employment and foreign employees working in the United States.
3. ~~When fully respecting individual privacy rights, charities should maintain records containing identifying information that their key employees, employed by subsidiaries or affiliates, continue to fund its mission.~~

IV. Financial Accountability and Transparency

- A. ~~The charity should have a budget adopted in advance on an annual basis appropriate to overstate by the governing board.~~
- B. ~~The governing board should appoint one individual to serve as the financial accounting officer who should be responsible for day-to-day control over the charity's assets.~~
- C. If the charity's total annual gross revenue exceeds \$250,000, the governing board should select an independent, certified public accounting firm to audit the finances of the charity and to issue a copy of the audit report to the governing board on an annual basis.
- D. ~~Solicitations for funds:~~
 1. ~~The charity should let the state's legal counsel determine whether the state's law permits the charity to solicit funds so that anyone not trained in the charity's, disburses them at times or determines whether the entity has authority to do so.~~
 2. ~~Solicitations of donations should occur only on behalf of the organization to tell donors how and where the donations are going to be expended.~~
 3. ~~The charity should use statements on receipts to indicate that it is a tax-exempt organization.~~

⁸ The \$250,000 figure is in addition to the \$100,000 figure before Congress in the panel on the Problem of Nonprofit Governance by independent think tank The Center. This report, which offers a comprehensive approach to improving overall governance of charitable organizations, recommends independent fiscal and financial audits for charities that have more than \$250,000 in total annual revenue. This report is available at <http://www.principlesforcharity.org/unai/>.

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informational materials, including any means, measures, or calculate, training, and not misleading, in a way or in part

4. The charity should fully, completely, and publicly disclose those it makes a determination on that certain grants, specifying amounts funds for a charitable purpose offered for until the purpose for which such funds were contributed or solicited.

E. Recent and Disbursement of Funds

1. The charity should account for all funds received and disbursed in accordance with generally accepted accounting principles and the requirements of the Internal Revenue Code. These charity should maintain records of the salaries, expenses, and other costs incurred by any international organization.
2. The charity should include in its accounting of all charitable disbursements the name of each grantee, the amount disbursed, the date of payment, and payment for each disbursement.
3. The charity must record, showing how the deposit and its receipted into an account maintained by the charity financial institution. In particular, all securities deposited should be promptly deposited into the charity's financial institution account.
4. The charity should make its payments by check or cashier's check or than in currency, whenever such financial arrangements are reasonable available. Where there are financial management services or investment vehicles, if required, to be used for rural areas of developing regions countries, or in remote areas affected by natural disasters, the charity should establish a currency in investment instruments sufficient to meet immediate and short term needs or specific projects/initiatives, rather than in large sum, intended to cover needs over an extended time frame, and it should establish a system for tracking and monitoring for the total debt, liability, expenses, including detailed interim records of such currency disbursements.

F. Mechanisms for review, inspection or audit of resources and services

⁹ The term "grantee," as it is used throughout these Guidelines, means any individual, entity, organization, or group that receives resources or services. To the extent reasonably practical, the International Organizations shall only also supply or ensure the existence of any applicable safeguards, conditions, or restrictions to prevent the transfer of resources or services to organizations or individuals to protect the legitimate resources from expropriation by terrorists, terrorist organizations, or terrorist supporters. Charities should not enter into a relationship with a grantee where any doubts exist about the grantee's ability to ensure the security of charity resources independent of the grantee's own resources or any terrorist organization.

1. The charity should maintain a public profile and make available the contact details of any branches, sub-subsidiaries and/or affiliates that receive resources and/or services from the charity.
 2. The charity should make publicly available or provide to a member or member of the general public, upon request, an annual report. This annual report should describe the charity's purpose(s), programs and activities, exempt status, and the structure and responsibilities of the governing body of the charity and financial information.
 3. The charity should make publicly available or provide to a member or member of the general public, upon request, its annual financial statements, including a summary of the results of the charity's most recent financial statements and details of the major financial transactions of the charity and its units, financial activities, economic position, and accounting functions and operating procedures.

V. Programming Heuristics

A. Supplying Resources

When supply-side fiscal resources are used for inflationary, fiscal responsibility, the public sector should be reduced.

1. determining that the intended grantee and monies will be used only for legitimate charitable purposes and has the ability to do so to accomplish the charitable purpose of the organization and prevent the resources from diversion to illegal purposes or exploitation by terrorist organizations and/or their supporters; networks;
 2. renewing the term of the grantee or written agreement by both the donor and the grantee;
 3. ongoing monitoring of the grantee and the activities funded under the grant for the return of the grant amount;
 4. correcting any misuse of resources by the grantee and terminating the relationship if such misuse occurs.

B. Supplying Services

When supplying charitable services, firms can respect visibility on the part of a client by should include it.

1. "appropriate measures" to reduce the risk that its assets is would be used for non-charitable purposes or for any organization, territory or group other than their support network."

2. sufficient auditing or accounting controls to track services, costs, and contributions between the charity and its grantee, and to monitor and verify that funds are used only for the grant's purpose.

C. Programming Review

The charity should review its grantmaking and financial operations relative to its grantee as follows:

1. The charity should request periodic reports from its grantee on its operational activities and the uses of the funds disbursed.
2. The charity should require grantees to provide reasonable justification to ensure that funds provided by the charity are neither distributed to terrorist organizations, support networks for terrorist activities that threaten national terrorism or other terrorist organizations, nor inadvertently assist or finance the charity or the steps it has taken in meeting its goals.
3. The charity should perform on-site, off-site audits of grants to determine if the expenditure is consistent with its mission, the disbursement, including the audit, and the risk of diversion or abuse of charitable resources. To ensure that the grantee has taken appropriate steps to protect its charitable resources from diversion to, or misuse of, unregistered charities or support networks.

V. Anti-Terrorist Financing Best Practices

Charities should consider taking the following steps before distributing any charitable funds to their grantee(s). As set out in Section I, these suggested steps are voluntary, and the pursuit of these steps is not intended to prevent a charity from serving from the risk of terrorist abuse or to find fault with a charity's laws, names, and regulations which may be different from those of the United States. Charities must comply with applicable laws, regulations, and policies of the United States.¹⁰ Depending upon the risk profile of an individual charity, a organization, or program, some of these steps may not be applicable or appropriate. When taking these steps, a charity should apply a risk-based approach, particularly with respect to foreign grants to countries with increased risks associated with terrorist or charitable activities.

A. The charity should collect the following basic information about grantees:

1. The grantee's name in English, in the language of operation, and any acronym or other names used to identify the organization;¹⁰

¹⁰ Charities should also be mindful of the possibility that a grantee may have been a terrorist and its organizational structure to avoid being associated with such an entity. Should the charity, for any reason, believe that the grantee is operating under a different identity or has a user name that it does not know, it should undertake reasonable efforts to uncover such a prior identity or name.

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2. The relationships in which a grantee maintains a significant presence;
3. Any reasonably available history of grantor or grantee that the charity may assume to the ability of the grantee's faculty, staff, agents, or members to the jurisdiction in which a grantee organization is incorporated or formed; (ii) copies of incorporating documents, organizational grants issued, information on the individuals who formed and operate the organization during the last five years, information on training of the grantee staff over the last five years;
4. The available postal, email and URL addresses and physical office location place of business for a grantee;
5. A statement of the principal purpose of the grantee, including all financial reports of the grantee's projects and funding;
6. The names and available postal, email and URL addresses of individuals, entities, or organizations with whom the grantee currently provides or proposes to provide funding, services, or other material support to the extent reasonably conceivable;
7. The names and available postal, email and URL addresses of any subcontracting or third organization utilized by the grantee;
8. Copies of any public releases made by the grantee, including the most recent official registry documents, annual reports and similar forms with the government government, if applicable; and
9. The grantee's sources of income, such as endowment, private, and endowments, and other financial activities.

B. The charity should conduct a screening of grantees, as follows:

1. The charity should conduct a reasonable screen of the publicly available information to determine whether the grantee past, present, or future, relating to terrorist, if including terrorist financing or other support. Charities should not enter into a relationship with a grantee where any terrorist related suspicious exists;

¹¹ List-checking and other due diligence throughout this section does not suggest that the safe and delivery of every charitable funds and services is high-risk-area. First, for this reason, the Guidelines permit charities to employ all reasonable available resources, both when determining the terrorist designation and when engaging appropriate procedures... (ex. example of right to have available information on or which charities should be avoided). The **Terrorist Exclusion List (TEL)** (¹²) was created pursuant to the USA PATRIOT Act, which authorizes the Secretary of State to use foreign organizations or associations in exclusion of the TEL in consultation with the Attorney General. The Attorney General allows the U.S. Government to exclude terrorist organizations from receiving material assistance or other assistance for designated TEL organizations. Although many terrorist organizations included on the TEL are also listed on the Office of Foreign Assets Control (OFAC) list, several TEL organizations are not on the OFAC list because of the different purposes and legal criteria associated with these lists.

2. The charity should ensure that its grantees do not support OFAC's master list of Specially Designated Nationals ("SDN List"), maintained on OFAC's website at www.ofac.gov/sites/enforcement/fines/SDNList.html, and a relevant interpretation section of OFAC's website.¹²
3. Within respect to foreign payees, beneficiaries of a foreign organization or other senior management at a grantee's principal place of business and, for key employees at the grantee, each other officer, director, trustee, employee, to whom the executive responsible for that branch office has authority to act, the origin, and any acronym or other names used to abbreviate the name.

TEL designations do not trigger any legal obligations for U.S. persons under the TEFCA rules, provide charities with additional terrorist-related information that may assist charities in making informed decisions on how best to protect themselves from terrorist attacks or to obtain further information regarding the TEFCA rules, including access to individual certificates of TEFCA designations, please refer to the U.S. Department of State's website at <http://www.state.gov/j/cisla/tel/tefca.htm>.

¹² The master SDN List is just one of three categories of lists that U.S. persons must know about when providing services or conducting transactions abroad, and whose assets are blocked. OFAC's designations are available in a variety of formats to make it easy to break down into smaller, more manageable groups of individuals, residency, individuals vs. entities, and other variations of appropriate segments of risk-based screening. Each charity should determine which OFAC designation with the specific characteristics of its operations is applicable and should update its practices accordingly.

OFAC maintains a database of its targets, including persons designated under country-based, broad economic and Sanctions by name, sanctions and entities designated under the various Executive Orders and statutes aimed at terrorism. OFAC often uses enhanced classification service industry subscribers to keep current with these updates. With respect to terrorist-related OFAC sanctions programs, SDN listings include persons listed as designated under Executive Order 13224 ("Terrorist Organizations and Effective Death Penalty Act of 1996"), recommended; specifically persons listed as "Specially Designated Global Terrorists" or "SDGTs"; "Specially Designated Terrorists" or "SDT"; or "Foreign Terrorist Organizations" or "FTOs", respectively. SDN listings also include participants in OFAC programs, such as the OFAC Voluntary Program, and other initiatives and voluntary compliance programs.

In addition to checking the appropriate SDN listing, charities and OFAC partners focus on due diligence information relating to sanctioned activities or countries that may impact their operations.

¹³ As discussed in Section 12, the SDN List is a list of designated individuals and entities maintained by the U.S. Government and the designated pursuant to the country-based and list-based OFAC administrative programs. U.S. persons, including U.S. based charities, are prohibited from dealing with any of the parties included on the SDN List. A charity wishing to engage in transactions with a person listed on the SDN List should contact OFAC directly to determine if any authorization is necessary to conduct such activity. Although the SDN List includes persons meeting the criteria established in the authorities of Executive Orders that define certain OFAC sanctions programs, transactions with actors not named on the SDN List may nevertheless violate U.S. sanctions due to other factors, such as legal action in such areas, which is not limited to the broad OFAC Country Administrations and actions programs. For example, if a charity engages in a transaction with a party not on the SDN List that involves the property or interests in property of a designated entity, or is engaged in a transaction subject to OFAC sanctions. This underscores the importance of charities knowing their grants and understanding their programs and transactions through the use of appropriate due diligence methods. The SDN List is a critical component to help charities meet their obligations under the variety of programs that it publishes. It should apply to charitable organizations under the broader risk-based approach but against the risks of terrorism and proliferation.

current or past office or despatched place and date of birth. The charity should assure itself that none of these individuals is subject to OFAC sanctions.

4. Charities should aware that other nations may have their own lists of designated terrorist-related individuals, entities, organizations pursuant to United Nations Security Council Resolution 1373 (2001).

With respect to key employees, their members or those who benefit from other services management described in rule proceed in paragraph 2 above should also consider consulting available information to ensure that such parties are not reasonably suspected of actually attempting to terrorism, including terrorist financing or other support; and

5. As a precondition to the issuance of a charitable grant, the trustee should require grantees to certify that they are in compliance with all U.S. statutes, and regulations restricting U.S. persons' from dealing with any individual, association, group, entity or organization, or in fact, a foreign government, that they do not deal with any individual, association, group, or entity that is subject to sanctions or any persons known to the foreign grantee to support terrorist activities or have violated CFCR.

C. The charity should consider maintaining a terrorist campaign file as follows:

1. The charity should maintain a file of information concerning activity relating to terrorist, inciting, financing, supporting or assisting Charities should employ a person where any terrorist-related sanctions exist; and

¹⁴ Under United Nations Security Council Resolution 1373 (UNSCR 1373), Member states must generally freeze without delay the funds and other financial assets or economic resources owned by other non-state terrorist entities or individuals, entities, organizations, or associations, or by individuals, entities, organizations, or associations which engage in acts of terrorism in particular, in order to implement these obligations under UNSCR 1373. In addition, states should, as a practical matter, also review its own list of parties sanctioned under the criteria of UNSCR 1373. For example, the US Treasury creates these parties designation, which the US State Department maintains on its website at www.ofac.dil.gov.

The Guidelines do not legitimize or condone the UNSCR 1373, but a party to foreign jurisdiction, if information is collected, assesses risk in developing its own risk-based programs based upon full understanding of the law in those jurisdictions in which they may operate. "Charities" operating within a jurisdiction may choose to do this, but it is up to the jurisdiction to determine whether that jurisdiction maintains a national list under UNSCR 1373 and screening methodologies for organizations (including directors and key employees) against an ad hoc Sanctions Committee maintained by the jurisdiction. If potential sanctions or other consequences are being imposed by a jurisdiction, it will be the jurisdiction as a result of engaging in transactions with individuals or organizations deemed to be financing or otherwise supportive of terrorist activity under the laws of these jurisdictions.

2. The charity will assess itself that none of its key employees has been subject to OFAC sanctions or have violated OFAC regulations.
- D. Should a charity change practices to reflect the finding that any of its own key employees have been in the amounts, or any one of the employees, either members of the governing board or other senior management or its agents, is engaged in any activity relating to terrorism, including terrorist groups, if appropriate there are a number of available mechanisms and resources to help a charity mitigate risk:
1. If the charity believes there is a match between the name of the individual or organization listed above and a name you have, the charity should take appropriate due diligence steps to determine if the match is valid. These steps and further guidance are available on OFAC's Web site at <http://www.treas.gov/ofac/references/forcharitieswithsimilarities.htm> and
 2. The charity should verify information on any suspicious activity related to terrorism, including its refusal to accept payment. This would not directly involve an OFAC Sanction, though a Sanction may be imposed. Treasury's Web site at <http://www.treas.gov/ofac/terrorism/terrorismandpayment/key-issues/protectionofcharities.html> includes the Report of Suspicious Investments, which details the circumstances under which certain charities may be subject to such suspicious transactions. The Office of Foreign Assets Control's Frequently Asked Questions is available at <http://www.treasury.gov/ofac/contact/qa.htm>.

ANNEX F: JG QUESTIONS

This file contains information about the financing of charitable organizations, involving significant amounts of money being measured from the important but relatively non-financial activities of terrorist organizations. This includes the exploitation of charitable funds to support terrorist activities. Other areas include the exploitation of charitable services and activities to support terrorist organizations and activities... as reported in other intelligence sources, terrorist organizations deliberately establish fronts or otherwise hide behind entities/entities/charitable fronts for their efforts following the October 2005 earthquake in South Asia, the critical role of Hamas-associated charities in providing popular support to the Palestinian territories for the terrorist organization, and Hezbollah's substantial contributions to the distribution networks in Lebanon demonstrating the ongoing potential of the overseas of terrorist organizations in exploiting charitable fronts. This is additional evidence

Treasury, together with other government agencies, is continuing to combat such illicit flows of terrorist funds through information on terrorist entities; (ii) investigations, including contributing financial information on any investigative resources and expenses to law enforcement criminal investigations, and prosecutions of offenders involved in providing material support for designated terrorist organizations or activities; (iii) investigating international efforts to address these abuses; and (iv) enhancing compliance measures to prevent the charitable sector from supporting terrorist exploitation and the steps charities can take to prevent abuses from such

U.S. designations of entities that facilitate infiltration and infiltration of the problem of terrorist infiltration and exploitation of the charitable sector. To date, the U.S. has designated forty-four entities, including twenty-nine associated individuals, for their support of terrorist organizations and other groups. These are ~~several~~ two charitable individuals, including

¹⁵ See, e.g., M. Shahid and H. M. A. S. Politics, Charity, and Terrorism in the Soviet Union, New Haven, Conn.: Yale Univ. Press, 2006 (documenting the political and financial support provided by charitable foundations for the growth of political and terrorist activities); H. Leathem, *The Foundations, the Left, and Charitable Activities: Landmarks in the History of the Times*, Aug. 23, 2005 (discussing the role of foundations where terrorist organizations are known to operate in Russia, the Balkans, Iran, Iraq, American Friends Fund, Hezbollah Headquarters, N.Y. TIMES, Aug. 23, 2005 (describing Hezbollah's control of Lebanon, Lanta Books, London, documenting controlling the provision of charitable resources and services to terrorist organizations); Linda Bochner, *Charitable Struggle Over Evergreen Park*, N.Y. TIMES, Nov. 23, 2005 (documenting terrorist organizations, such as Al-Shabaab, al-Qaida, and the Taliban, efforts to obtain humanitarian aid to affected areas in the Philippines following the earthquake in South Asia); Christopher Kremer, *Extremists Lead Quake Relief*, Aug. 23, 2005 (reporting that in addition to providing relief in South Asia, terrorist organizations are recruiting and indoctrinating young Christians and their extensive network of foreign preachers); Evan Kohlmann, *The Role of Islamic Charities in International Terrorist Recruitment*, in *India and Islamic Extremism*, Danish Institute of International Studies, available at http://www.diiis.dk/gpnew/Publications/W2006/101520W%202006_7.htm (noting the historical link between charitable organizations and terrorist activities from the Soviet-Afghan war through to the 9/11 plot); BBC News, *Charity, War and Charity: Iran and the QF*, Oct. 16, 2004 (noting that the QF, one of Britain's leading charitable foundations, is influential in nurturing international links of a network of charities in Gaza and the West Bank to support and fund Hamas, a terrorist organization designated as a terrorist organization by the U.S. Government and the European Union).

comprise over 70 percent of all U.S. designated terrorist supporters or financiers indicating the primary importance of charities as a conduit means for supporting organizations and activities. Treasury maintains a summary of all designated charities, including unclassified data, and information summarizing the basis of each designation, to assist the donor and charitable organization in identifying potential risk associated with terrorist financing and support. Further information and press releases regarding these designations are available on the Treasury website at http://www.treasury.gov/resource-center/terrorism/avrisissues/corporate-charities_executiveorders.htm.

In addition to these ongoing efforts by Treasury and the U.S. Government to track charities and organizations involved in terrorist financing, the United States has established a responsible charitable sector by terrorist organizations. The Financial Action Task Force (FATF) is the principal inter-governmental organization responsible for developing and making global policies to combat money laundering and terrorist financing. It is unique in the standard of terrorist financing and abuse across the charitable sector globally and has published typologies of terrorist abuse. The FATF has developed Best Practices for Non-Profit Organizations during the recent years, including guidance strengthening the international standards for combating terrorist abuse of non-profit organizations. Additionally, FATF's six regional bodies have developed the Asia Pacific Group (APG), Eurasia Group (EG) and the Middle East and North Africa Financial Action Task Force (MENAFATF) cross-regional typologies and studies on the active threat of terrorist financing and its impact on the charitable sector within their respective regions. These organizations and their members in countries around the world can access these communications threatening in the development and application of supervisory, investigative, and financial authorities to identify and dismantle charities engaged in terrorist abuse. Many, but many of these documents, which interscribe the nature of terrorist support of charities and organizations pose to the charitable sector, are available through Treasury's web site at <http://www.treasury.gov/resource-center/terrorism/avrisissues/protectingcharities.htm>.

Treasury continues to engage in various efforts to communicate useful information regarding (i) the risks of terrorist abuse in the charitable sector, (ii) ongoing U.S. and other governmental efforts to mitigate these risks and combat terrorist abuse, and (iii) steps the sector can take to protect against terrorist abuse. Treasury's Guidelines for enforcement and essential components and principles for mitigating terrorist abuse in the charitable sector include the charter to establish a framework and protect the sector from terrorist abuse. An other example of available unique resource is Treasury's December 2005 advisory opinion which provides information on charities delivering relief in areas affected by the 2005 Southern Asia earthquake, including typologies of terrorist abuse of charities and techniques used by militant and terrorist groups in those areas. This paper also shows through specific examples the extent to which terrorist organizations, and those at risk to charities trying to deliver aid in unstable areas, where terrorist

¹ The efforts of the MENA-FATF Charter are part of the broader international efforts to combat terrorist abuse of charities. MENA-FATF Member States have issued a set of practices paper, based on the FATF International standard for combatting terrorist abuse of non-profit organizations, to combat terrorist abuse of charities in the Middle East and North Africa region. The approach is set forth by the MENA-FATF Charter, which highlights regulatory and operational measures to ensure that the sector is protected from terrorist abuse of charities and their financiers. The MENA-FATF Charter's best practices paper is an indispensable tool for the Middle East and North Africa region in helping to protect against terrorist abuse of charities by setting guidance to promote transparency and accountability in the charitable sector.

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organizations concerned with the availability of their contributions and are integrated in a single, effective recruitment mechanism in building programs.

Treasury will continue to outreach for uniform application of its registration process to committees involved in planning and voter turnout programs.