

# Exemption Application

## Organization Information

California corporation number/California Secretary of State file number		FEIN	
Name of organization as shown in the organization's creating document		Web address	
Street address (suite, room, or PMB no.)			
City		State	ZIP code
Telephone	Second telephone	Fax	

## Representative Information

Name of representative		Email address	
Street address (suite, room, or PMB no.)			
City		State	ZIP code
Telephone	Second telephone	Fax	

## General Questions

### Part I Organizational Structure

If the listed documents are not provided, the organization's request for exemption will be delayed, or denied. Copies are acceptable.

- 1 Is this a foreign corporation? ..... 1  Yes  No  
See General Information F, Foreign Corporations.
- 2 Is this a trust? ..... 2  Yes  No  
See General Information H, Trusts.
- 3 Is this a limited liability company (LLC)? ..... 3  Yes  No  
See General Information I, Limited Liability Companies.
  - a Is the parent organization a nonprofit organization? ..... 3a  Yes  No  
If "Yes," enter parent's employer identification number (EIN) \_\_\_\_\_  
If "No," STOP, the LLC does not qualify for California tax-exempt status.
- 4 Are you currently tax-exempt with the Internal Revenue Service? ..... 4  Yes  No
- 5 Are you applying for group exemption? ..... 5  Yes  No  
See General Information L, Group Exemption.

Mail form FTB 3500 to: EXEMPT ORGANIZATIONS UNIT MS F120, FRANCHISE TAX BOARD, PO BOX 1286, RANCHO CORDOVA, CA 95741-1286.

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

\_\_\_\_\_ DATE \_\_\_\_\_ SIGNATURE OF OFFICER OR REPRESENTATIVE \_\_\_\_\_ TITLE

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

**Part II Narrative of Activities**

**1** Was the organization's California tax-exempt status previously revoked? ..... **1**  Yes  No

If "No," the organization may qualify to file form FTB 3500A, Submission of Exemption Request. For more information, get form FTB 3500A.

**2** Enter the California Revenue and Taxation Code (R&TC) section that best fits the organization's purpose/activity.  
See the Exempt Classification Chart on page 6. .... **2** **R&TC Section 23701** \_\_\_\_\_

**3** Enter the date the organization formed ..... **3** \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
mm / dd / yyyy

**4** What is the organization's annual accounting period ending?  
(must end on the last day of the calendar or fiscal year). .... **4** \_\_\_\_\_ / \_\_\_\_\_  
mm / dd

**5** What is the primary purpose of the organization?

**6** Is the organization currently conducting, or plan to conduct activities? ..... **6**  Yes  No

If "Yes," enter the date the activities began, or will begin ..... \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
mm / dd / yyyy

If "No," explain why the organization is not planning any activities.

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

**Part II Narrative of Activities (continued)**

- 7 Describe the organization's past, present, and planned activities below. Do not merely refer to or repeat the language in the organizational document. List each activity separately, in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include a:
- a Detailed description of the activity, including its purpose and how it furthers the organization's exempt purpose.
  - b Detailed description of when the activity was or will be initiated.
  - c Detailed description of where and by whom the activity will be conducted.

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

**Part III Financial Data**

- 1 a Has the organization filed the Form 199, California Exempt Organization Annual Information Return, for the current and prior years? ..... 1a  Yes  No
- b Has the organization filed the FTB 199N, California e-Postcard, for the current and prior years? ..... 1b  Yes  No

We will review information reported on previously filed Form 199 to determine exemption eligibility. If the FTB 199Ns were filed or no returns were filed, attach a detailed income and expense statement for the current year and three previous years. If you are not yet active, attach a proposed budget covering the next four years.

**Part IV Officers, Directors, and Trustees**

- 1 List names, titles, and mailing addresses of all officers, directors, and trustees whether or not compensation is or will be paid. For each person listed, state their total annual compensation, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet.

Name	Title	Mailing Address	Compensation Amount (annual actual or estimated)
		-----	
		-----	
		-----	
		-----	
		-----	
		-----	

- 2 Will any incorporator, founder, board member or other person(s) or entity:
  - a Share any facilities with the organization? ..... a  Yes  No
  - b Rent, sell, or transfer property to this organization? ..... b  Yes  No
  - c Be compensated for services other than performing as a board member or employee? ..... c  Yes  No

**Part V History**

- 1 Has the organization been issued any previous California ID number? ..... 1  Yes  No
- 2 Was this organization's exemption previously revoked by the Internal Revenue Service? ..... 2  Yes  No

If "Yes," enter date revoked ..... mm / dd / yyyy

**Part VI Fund Raising**

- 1 Does or will the organization participate in fund-raising activities? ..... 1  Yes  No

If "Yes," check all the fund-raising programs the organization conducts, or will conduct.

- Mail solicitations
- Email solicitations
- Personal solicitations
- Vehicle, boat, plane, or similar donations
- Foundation grant solicitations
- Phone solicitations
- Accept donations on the organization's website
- Receive donations from another organization's website
- Government grant solicitations
- Other - Attach description

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

**Part VII Specific Activities**

- 
- 1** Does the organization conduct any gaming activities (bingo, raffles, etc.) . . . . . **1**  **Yes**  **No**
- 
- 2** Does the organization lease property from others? . . . . . **2**  **Yes**  **No**  
If "Yes," attach copy of lease agreement.
- 
- 3** Does the organization lease property to others? . . . . . **3**  **Yes**  **No**  
If "Yes," attach copy of lease agreement.
- 
- 4** Does or will the organization publish, sell, or distribute any literature? . . . . . **4**  **Yes**  **No**
- 
- 5** Does or will the organization own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? . . . . . **5**  **Yes**  **No**
- 
- 6** Does or will the organization accept contributions of real property, conservation easements, closely held securities, intellectual property such as patents, trademarks, and copyrights, works of music or art licenses, royalties, automobiles, boats, planes, or other vehicles, or collectibles of any type? . . . . . **6**  **Yes**  **No**
- 
- 7** Does or will the organization operate outside of the United States? . . . . . **7**  **Yes**  **No**
-

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

# Schedule 1

## Section A R&TC Section 23701a – Labor, agricultural, or horticultural organization

- 1 Are any services to be performed for members? ..... 1  Yes  No  
 If "Yes," explain.

- 2 Is the organization formed as a cooperative?  
 If "Yes," provide a copy of the federal exemption letter showing exemption under IRC Section 501(c)(5). .... 2  Yes  No

## Section B R&TC Section 23701b – Fraternal societies, orders, or associations, etc. (Lodge system with benefits)

Operating under the lodge system means carrying on activities under a form of organization that comprises local branches called lodges, chapters, or the like, that are largely self-governing and chartered by a parent organization.

- 1 Is the organization a college fraternity or sorority or a chapter of a college fraternity or sorority? ..... 1  Yes  No  
 If "Yes," college fraternities and sororities generally qualify as organizations described in R&TC Section 23701g.  
 For more information, get FTB Pub 1077, Guidelines for Social and Recreational Organizations. If R&TC Section 23701g appears to apply, **do not** complete Section B. Go to Section G on Schedule 3, Social and recreational organization.

- 2 Does the organization operate, or plan to operate under the lodge system or for the exclusive benefit of the members of the lodge system? ..... 2  Yes  No

- 3 Is the organization a subordinate of a national or state level organization? ..... 3  Yes  No  
 If "Yes," attach a certificate signed by the secretary of the parent organization certifying that the subordinate is a duly constituted body operating under the jurisdiction of the parent body.

- 4 Is the organization a parent or grand lodge? ..... 4  Yes  No

- 5 Describe the types of benefits (life, sick, accident, or other benefits) paid, or to be paid, to members.

## Section L R&TC Section 23701i – Fraternal beneficiary societies, orders, or associations, etc. (Lodge system with no benefits)

Operating under the lodge system means carrying on activities under a form of organization that comprises local branches (called lodges, chapters, or the like) that are largely self-governing and chartered by a parent organization.

- 1 Is the organization a college fraternity or sorority, or a chapter of a college fraternity or sorority? ..... 1  Yes  No  
 If "Yes," college fraternities and sororities generally qualify as organizations described in R&TC Section 23701g.  
 For more information, get FTB Pub 1077, Guidelines for Social and Recreational Organizations. If R&TC Section 23701g appears to apply, **do not** complete Section L. Go to Section G on Schedule 3, Social and recreational organization.

- 2 Does the organization operate or plan to operate under the lodge system or for the exclusive benefit of the members of a lodge system? ..... 2  Yes  No

- 3 Is the organization a subordinate of a national or state level organization? ..... 3  Yes  No

- 4 Is the organization a parent or grand lodge? ..... 4  Yes  No

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

# Schedule 2

## Section D R&TC Section 23701d – Religious, charitable, scientific, literary, or educational organization

1 Check the box(es) below that best describes the organization.

- |                                     |                                      |   |
|-------------------------------------|--------------------------------------|---|
| <input type="checkbox"/> Charitable | <input type="checkbox"/> Educational | <input type="checkbox"/> Credit Counseling                      |
| <input type="checkbox"/> Synagogue  | <input type="checkbox"/> School      | <input type="checkbox"/> Testing for public safety              |
| <input type="checkbox"/> Church     | <input type="checkbox"/> Literary    | <input type="checkbox"/> Hospital, Medical Center               |
| <input type="checkbox"/> Temple     | <input type="checkbox"/> Scientific  | <input type="checkbox"/> Qualified sports organization          |
| <input type="checkbox"/> Mosque     | <input type="checkbox"/> Religious   | <input type="checkbox"/> Prevent cruelty to children or animals |

2 Has the organization received or expect to receive 10% or more of its assets from any organization or group of affiliated organizations (affiliated through stockholding, common ownership, or otherwise), any individuals, or members of a family group (brother or sister whether whole or half blood, spouse/RDP, ancestor or lineal descendant)? ..... 2  Yes  No

3 Does the organization attempt to influence legislation? ..... 3  Yes  No

4 Does the organization support or oppose candidates in political campaigns in any way? ..... 4  Yes  No

5 Does the organization hold, or plan to hold, 10% or more of any class of stock or 10% or more of the total combined voting power of stock in any corporation? ..... 5  Yes  No

6 a Does the organization operate as a church, mosque, synagogue, or temple? ..... 6a  Yes  No  
If "Yes," complete Schedule 2A, Churches.

b Is the organization's main function to provide hospital or medical care? ..... 6b  Yes  No  
If "Yes," complete Schedule 2B, Hospitals.

c Is the organization a credit counseling organization? ..... 6c  Yes  No  
If "Yes," complete Schedule 2C, Credit Counseling Organizations.

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

# Schedule 2A - Churches

Complete Schedule 2A only if the organization answered "Yes" to Specific Section D, Question 6a.

**1** Check the box that best describes the organization.

Church  Mosque  Synagogue  Temple

**2** Has a place of worship been established? ..... **2**  Yes  No

If "Yes," at what address? Who is the legal owner of the property? Other property use?

If "No," explain where religious services are held.

**3** Does the organization have a regular congregation or conduct religious services on a regular basis? ..... **3**  Yes  No

If "Yes," how many usually attend the regular worship services? How often are religious services held?

If "No," explain.

**4** Explain the background and training of the religious leaders.

**5** Will income be received from incorporators, ministers, officers, directors, or their families? ..... **5**  Yes  No

If "Yes," explain, including dollar amounts received.

**6** Will any founder, member, or officer take a vow of poverty? ..... **6**  Yes  No

If "Yes," explain.

**7** Will any founder, member, or officer transfer personal assets to this organization, like a home, automobile, furnishings, business, or recreational assets, etc., that will be made available for the personal use of the donors? ..... **7**  Yes  No

If "Yes," explain.

Schedule 2A Churches continued



Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

## Schedule 2A - Churches (continued)

- 8** Will any founder, member, or officer assign or donate income to the organization that will be used to pay their own personal salary, living allowance, or that will result in any other personal benefit (such as food, medical expenses, clothing, insurance, etc.)? ..... **8**  Yes  No

If "Yes," explain.

- 9** Does the organization have a written creed, statement of faith, or summary of beliefs? ..... **9**  Yes  No

If "Yes," explain.

- 10** Do the religious leaders conduct baptisms, weddings, funerals, etc.? ..... **10**  Yes  No

If "Yes," explain.

- 11** Does the organization ordain, commission, or license ministers or religious leaders? ..... **11**  Yes  No

If "Yes," describe.

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

## Schedule 2B - Hospitals

Complete Schedule 2B only if the organization answered "Yes" to Specific Section D, Question 6b. Attach a statement to explain any answers.

- 1** Are all the doctors in the community eligible for staff privileges? . . . . . **1**  Yes  No  
If "No," give the reasons why and explain how the medical staff is selected.
- 2 a** Does or will the organization provide medical services to all individuals in the community who can pay for themselves or have private health insurance? . . . . . **2a**  Yes  No  
If "No," explain.
- b** Does or will the organization provide medical services to all individuals in the community who participate in Medicare? . . . . . **2b**  Yes  No  
If "No," explain.
- 3 a** Does or will the organization require persons covered by Medicare or Medicaid to pay a deposit before receiving services? . . . . . **3a**  Yes  No  
If "Yes," explain.
- b** Does the same deposit requirement, if any, apply to all other patients? . . . . . **3b**  Yes  No  
If "No," explain.
- 4 a** Does or will the organization maintain a full-time emergency room? . . . . . **4a**  Yes  No  
If "No," explain why the organization does not maintain a full-time emergency room. Also, describe any emergency services provided.
- b** Does the organization have a policy on providing emergency services to persons without apparent means to pay? . . . . . **4b**  Yes  No  
If "Yes," provide a copy of the policy.
- c** Does the organization have any arrangements with police, fire, and voluntary ambulance services for the delivery or admission of emergency cases? . . . . . **4c**  Yes  No  
If "Yes," describe the arrangements, including whether they are written or oral agreements. If written, submit copies of all such agreements.
- 5 a** Does the organization provide for a portion of the organization's services and facilities to be used for charity patients? . . . **5a**  Yes  No  
If "Yes," answer question 5b through question 5e.
- b** Explain the organization's policy regarding charity cases, including how the organization distinguishes between charity care and bad debts. Submit a copy of the written policy.
- c** Provide data on the organization's past experience in admitting charity patients, including the amounts expended for treating charity care patients and types of services provided to charity care patients.
- d** Describe any arrangements with federal, state, or local governments or government agencies for paying for the cost of treating charity care patients. Submit copies of any written agreements.
- e** Does the organization provide services on a sliding fee schedule depending on financial ability to pay? . . . . . **5e**  Yes  No  
If "Yes," submit the sliding fee schedule.
- 6 a** Does or will the organization carry on a formal program of medical training or medical research? . . . . . **6a**  Yes  No  
If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which the organization carries on the medical training or research programs.
- b** Does or will the organization carry on a formal program of community education? . . . . . **6b**  Yes  No  
If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which the organization offers community education programs.

*Schedule 2B Hospitals continued*

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

## Schedule 2B - Hospitals (continued)

- 7** Does or will the organization provide office space to physicians carrying on their own medical practices? . . . . . **7**  Yes  No  
If "Yes," describe the criteria for determining who may use the space, explain the means used to determine that the organization is paid at least fair market value, and submit representative lease agreements.
- 8** Is the board of directors comprised of a majority of individuals who are representative of the community served? . . . . . **8**  Yes  No  
Include a list of each board member's name, and business, financial, or professional relationship with the hospital. Also identify each board member who is representative of the community and describe how that individual is a community representative.
- 9** Does the organization participate in any joint ventures? . . . . . **9**  Yes  No  
If "Yes," state the ownership percentage in each joint venture, list the investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are IRC Section 501(c)(3) organizations), describe the activities of each joint venture, describe how the organization exercises control over the activities of each joint venture, and describe how each joint venture furthers the organization's exempt purposes. Also, submit copies of all agreements.
- 10** Does or will the organization manage its activities or facilities through its employees or volunteers? . . . . . **10**  Yes  No  
If "No," attach a statement describing the activities that will be managed by others, the names of the persons or organizations that manage or will manage the activities or facilities, and how these managers were or will be selected. Also, submit copies of any contracts, proposed contracts, or other agreements regarding the provision of management services for the activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how the organization will determine it pays no more than fair market value for services.
- 11** Does or will the organization offer recruitment incentives to physicians? . . . . . **11**  Yes  No  
If "Yes," describe the recruitment incentives and attach copies of all written recruitment incentive policies.
- 12** Does or will the organization lease equipment, assets, or office space from physicians who have a financial or professional relationship with the organization? . . . . . **12**  Yes  No  
If "Yes," explain how the organization establishes a fair market value for the lease.
- 13** Has the organization purchased medical practices, ambulatory surgery centers, or other business assets from physicians or other persons who have a business relationship with the organization, aside from the purchase? . . . . . **13**  Yes  No  
If "Yes," submit a copy of each purchase and sales contract and describe how fair market value was determined, including copies of appraisals.
- 14** Has the organization adopted a conflict of interest policy? . . . . . **14**  Yes  No  
If "Yes," submit a copy of the policy and explain how the policy has been adopted, such as by resolution of the governing board. If "No," explain how the organization will avoid any conflicts of interest in business dealings.

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

## Schedule 2C – Credit Counseling Organizations

Complete Schedule 2C only if the organization answered “Yes” to Specific Section D, Question 6c or Specific Section F, Question 2.

- 1 Are the services tailored to the specific needs and circumstances of consumers? . . . . . 1  Yes  No
- 2 Does the organization make loans to debtors (other than loans with no fees or interest)? . . . . . 2  Yes  No
- 3 Does the organization negotiate the making of loans on behalf of debtors? . . . . . 3  Yes  No
- 4 Does the organization provide services for the purpose of improving a consumer’s credit record, credit history, or credit rating? . . . . . 4  Yes  No  
If “Yes,” are such services incidental to credit counseling? . . . . .  Yes  No
- 5 Does the organization charge any separately stated fee for services for the purpose of improving any consumer’s credit record, credit history, or credit rating? . . . . . 5  Yes  No
- 6 Does the organization refuse to provide credit counseling services to a consumer due to the consumer’s inability to pay, the ineligibility of the consumer for debt management plan enrollment, or the unwillingness of the consumer to enroll in a debt management plan? . . . . . 6  Yes  No
- 7 Did the organization establish and implement a fee policy that requires any fees to be reasonable and allows for a waiver of fees if the consumer is unable to pay? . . . . . 7  Yes  No
- 8 Did the organization establish and implement a fee policy that prohibits charging any fee based in whole or in part on a percentage of the consumer’s debt, the consumer’s payments to be made pursuant to a debt management plan, or the projected or actual savings to the consumer resulting from enrolling in a debt management plan? . . . . . 8  Yes  No
- 9 At all times, is the organization’s governing body controlled by persons who represent the broad interests of the public, persons having special knowledge or expertise in credit or financial education, and community leaders? . . . . . 9  Yes  No
- 10 Is 20% or less of the organization’s voting power vested in persons who are employed by the organization or who will benefit financially, directly or indirectly, from the organization’s activities (other than through the receipt of reasonable directors’ fees or repayment of consumer debt to creditors other than the credit counseling organization or its affiliates)? . . . . . 10  Yes  No
- 11 Is 49% or less of the organization’s voting power vested in persons who are employed by the organization or who will benefit financially, directly or indirectly, from the organization’s activities (other than through the receipt of reasonable directors’ fees)? . . . . . 11  Yes  No
- 12 Does the organization own more than 35% of a corporation, partnership, trust, or estate that is in the trade or business of lending money, repairing credit, or providing debt management plan services, payment processing, or similar services? . . . . . 12  Yes  No
- 13 Does the organization receive any amounts for providing referrals to others for debt management plan services or pay any amount to others for obtaining referrals of consumers? . . . . . 13  Yes  No
- 14 Does the organization solicit contributions from consumers during the initial counseling process or while the consumer is receiving services from the organization? . . . . . 14  Yes  No
- 15 Do the aggregate revenues of the organization, which are from payments of creditors of consumers of the organization and which are attributable to debt management plan services, exceed 50% of the total revenues of the organization? . . . . . 15  Yes  No  
If the Transition rule in IRC Section 501(q)(2)(B)(ii) applies, please attach a statement of explanation.
- 16 If the organization is a credit counseling organization, did the organization receive federal exemption under IRC Section 501(c)(4)? . . . . . 16  Yes  No

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

# Schedule 3

**Section E R&TC Section 23701e – Business league, chamber of commerce, professional association, or society**

- 1 Has the organization performed, or does it plan to perform, particular services for members, shareholders, or others such as furnishing credit reports or collection accounts, inspecting products, conducting advertising, purchasing merchandise, coupon redemption services, or other similar undertakings? . . . . . **1**  Yes  No  
If "Yes," describe the types of services provided including income realized and expenses incurred in such activities. If engaged in advertising attach samples of materials.

**Section F R&TC Section 23701f – Civic league, social welfare organization, or local association of employees**

- 1 Explain in detail how the organization promotes the common good or welfare of an entire community?
- 2 Is the organization a credit counseling organization? . . . . . **2**  Yes  No  
If "Yes," complete Schedule 2C, Credit Counseling Organization.

**Section G R&TC Section 23701g – Social and recreational organization**

To be exempt under R&TC Section 23701g, income from a combination of investment income and receipts from the general public should not exceed 35% of gross receipts. However, general public income is not to represent more than 15% of total receipts (Public Law 94-568). For more information, get FTB Pub 1077, Guidelines for Social and Recreational Organizations.

- 1 How many total members does the organization have? . . . . . **1** \_\_\_\_\_
- 2 Does the organization have different classes of membership? . . . . . **2**  Yes  No  
If "Yes," describe the dues and privileges of each class.

- 3 Does a portion of the organization's income come from the general public's use of club facilities, participation in club activities, or purchases made in the form of food, beverages, or merchandise? . . . . . **3**  Yes  No  
If "Yes," provide a schedule detailing member and nonmember income.

- 4 Has the organization derived, or will it derive, any income from nonmembers (including investments, advertising, and gross receipts from the general public) that will amount to 35% or more of the total income? . . . . . **4**  Yes  No
- 5 Has the organization rented, leased, or sold, or does it plan to rent, lease, or sell any part of the club's property to others? . . . **5**  Yes  No

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

# Schedule 4

## Section H R&TC Section 23701h – Title holding organization

R&TC Section 23701h requires turning over net income to a parent organization periodically. Organizations with members, incorporating as a nonprofit corporation under the California Corporations Code, are precluded from exempt status under R&TC Section 23701h. California Corporations Code Sections 5410 and 7411 prohibit any distribution to members of nonprofit public benefit corporations or nonprofit mutual benefit corporations unless the organization dissolves.

**1** Is the organization currently holding title to property or does the organization plan to hold title to property? . . . . . **1**  Yes  No

If "Yes," answer question 1a and question 1b. Attach another sheet if necessary.

**a** List the name, federal employer identification number (FEIN), address, and number of shares held by each shareholder or parent organization. Indicate if the parent organization has California tax-exempt status. Attach another sheet if necessary.

Name	FEIN	Address	Number of Shares	Tax-exempt status
		.....		
		.....		
		.....		
		.....		

**b** Describe the property being held, including cost or approximate value, and address.

**2** Does the organization turn over net income to a parent organization? . . . . . **2**  Yes  No

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

# Schedule 4 (continued)

## Section X R&TC Section 23701x – Title holding organization

R&TC Section 23701x requires turning over net income to specified parent organizations periodically. Organizations with members incorporating as a nonprofit corporation under the California Corporations Code are precluded from exempt status under R&TC Section 23701x. California Corporations Code Sections 5410 and 7411 prohibit any distribution to members of nonprofit public benefit corporations or nonprofit mutual benefit corporations unless the organization dissolves.

**1** Is the organization currently holding title to property or does the organization plan to hold title to property? . . . . . **1**  Yes  No

If "Yes," answer question 1a and question 1b.

**a** List the name, FEIN, address, and the number of shares of capital stock held by each parent organization. Indicate if parent organization has federal tax-exempt status. Attach another sheet if necessary.

Name	FEIN	Address	Number of Shares	Tax-exempt status
		-----		
		-----		
		-----		
		-----		

**b** Describe the property being held, including cost or approximate value and address.

**2** For those parent organizations that the organization holds property for and which do not have a federal exemption determination letter, provide detailed information to show that each shareholder is:

**a** A governmental plan described in IRC Section 414(d).

**b** The United States, any state or political subdivision thereof, or any agency or instrumentality of the foregoing.

**3** Does the organization turn over net income to a parent organization? . . . . . **3**  Yes  No

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

# Schedule 5

## Section C R&TC Section 23701c – Cemeteries, crematoria, and like corporations

1 Does the organization currently own or plan to purchase cemetery property? ..... 1  Yes  No

a If "Yes," where is the property located?

b What is the cost or estimated current value of property owned? ..... b \$ \_\_\_\_\_

2 Does the organization have a perpetual care fund? ..... 2  Yes  No

If "Yes," provide a copy of the federal exemption letter and a copy of the fund agreement.

## Section I R&TC Section 23701i – Voluntary employees' beneficiary organization

1 Describe the voluntary employees' beneficiary organization.

2 Does the organization have a federal exemption determination letter under IRC Section 501(c)(9)... 2  Yes  No

If "Yes," attach a copy of the letter.

## Section U R&TC Section 23701u – Public facility financial corporation

1 Has a certificate of participation or other securities been issued? ..... 1  Yes  No

2 Describe all leases, contracts, trust agreements, or other agreements that have been, or will be, entered into by this corporation.

## Section V R&TC Section 23701v – Mobile home park acquisition organization

1 Are all members of the organization owners of manufactured homes, mobile homes, or mobile home tenants of the mobile home park? ..... 1  Yes  No

If "No," explain the circumstances under which other individuals can become members of the organization.

2 Will the organization carry on activities other than purchasing or preparing to purchase the mobile home park in which members reside? ..... 2  Yes  No

If "Yes," describe in detail the other activities.

3 Does the membership income received include rental for the lot?... 3  Yes  No



Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

# Schedule 6

## Section T R&TC Section 23701t – Homeowners’ association

**1** Do you have a recorded Declaration of Covenants, Conditions, and Restrictions? ..... **1**  Yes  No  
If “Yes,” provide a copy.

**2** Purpose of the organization is to manage and maintain:  
**a** Residential association property of members? ..... **2a**  Yes  No  
**b** Commercial property? ..... **2b**  Yes  No  
(HOA’s must be limited to 15% or less commercial property)  
**c** A common road, well, or structure in a rural area? ..... **2c**  Yes  No

**3** Describe the types of units/lots/property in the association (single dwelling, condominium, condominium conversion, live/work, timeshare, or other).

**4** Have any units/lots been sold? ..... **4**  Yes  No  
If “No,” when will the first unit be available for sale? ..... mm / dd / yyyy  
If “Yes,” when was the first unit sold? ..... mm / dd / yyyy

**5** When were, or will dues first be collected? ..... **5** mm / dd / yyyy

**6** Will any of the units be rented by a person or series of persons, for periods of less than 30 days that, when added together, equal more than half of the association’s taxable year? ..... **6**  Yes  No

**7 a** Will any of the individual units/lots owned by the organization or its members be used for nonresidential purposes? ..... **7a**  Yes  No  
**b** If “Yes,” what is the percentage of the units/lots that will be used for nonresidential purposes? ..... **7b** \_\_\_\_\_%

**8** Condominium management associations only:  
**a** Is any square footage used for nonresidential purposes? ..... **8a**  Yes  No  
**b** If “Yes,” what percentage? ..... **8b** \_\_\_\_\_%

**9** Residential real estate management associations only:  
**a** Are any lots zoned nonresidential or used for nonresidential purposes? ..... **9a**  Yes  No  
**b** If “Yes,” what is total number of lots and how many are nonresidential? ..... **9b** \_\_\_\_\_ / \_\_\_\_\_

**10 a** What is the association’s total gross income? ..... **10a** \$ \_\_\_\_\_  
**b** What is the total gross income from nonresidential sources? ..... **10b** \$ \_\_\_\_\_

**11 a** What are the association’s total expenditures? ..... **11a** \$ \_\_\_\_\_  
**b** What are the total expenditures for nonresidential purposes? ..... **11b** \$ \_\_\_\_\_

**12** Will this organization own, maintain, or operate a mutual water company, well, electrical generating facility, or other utility? ..... **12**  Yes  No  
If “Yes,” describe in detail and answer question 13 through question 16.

Section T continued

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

# Schedule 6 (Continued)

## Section T R&TC Section 23701t – Homeowners’ association (continued)

**13** Are the members/shareholders the actual users of the utility or simply investors? ..... **13**  **Actual Users**  
 **Investors**

**14** Is this organization furnishing utilities to (check applicable boxes)? ..... **14**  **Residential homes**  
 **Commercial businesses (including agricultural enterprises)**

If both, what percent of this organization’s total income will be derived from the sale of utilities for nonresidential usage? ..... %

**15** Are the members/shareholders assessed equally on the basis of square footage/acreage? ..... **15**  **Yes**  **No**

**16** Are meters utilized to determine charges to members/stockholders? ..... **16**  **Yes**  **No**

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

# Schedule 7

## Section W R&TC Section 23701w – War veterans’ organization

**1** Is this a post or organization of past or present members of the Armed Forces of the United States? ..... **1**  Yes  No

If “Yes,” complete the following

**a** What is the total membership of the post or organization? ..... **a** \_\_\_\_\_

**b** How many members are present or former members of the Armed Forces of the United States? ..... **b** \_\_\_\_\_

**c** How many members are cadets (include students in college, university, or armed services academies)? . . . . **c** \_\_\_\_\_

**d** How many are spouses/RDPs, widows or widowers of cadets or of past or present members of the Armed Forces of the United States? ..... **d** \_\_\_\_\_

**e** Does the organization have any other membership category? ..... **e**  Yes  No

Explain in detail including the number of members in each category.

**2** Is this an auxiliary unit, society, post, or organization of past or present members of the Armed Forces? ..... **2**  Yes  No

If “Yes,” complete the following

**a** Is the organization affiliated with and organized according to the bylaws and regulations formulated by such an exempt post or organization? ..... **a** \_\_\_\_\_

**b** How many members does the organization have? ..... **b** \_\_\_\_\_

**c** How many members are past or present members of the Armed Forces of the United States, or have spouses/RDPs or persons related to them within two degrees of blood relationship (grandparents, brothers, sisters, and grandchildren are the most distant relationships allowable) that are past or present members of the Armed Forces of the United States? ..... **c** \_\_\_\_\_  
Enter total

**d** Are all of the members themselves members of a post or organization, past or present members of the Armed Forces of the United States, or spouses/RDPs of members of such a post or organization, or related to members of such a post or organization within two degrees of blood relationship? ..... **d**  Yes  No

Organization name: \_\_\_\_\_

Corp number/CA SOS file number: \_\_\_\_\_

# Schedule 8

**Section Y R&TC Section 23701y – Credit union (state chartered effective on or after January 1, 1999)**

- 1 Provide a copy of the organization's license to operate as a credit union.

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- 2 What is the total number of members of the organization?..... 2 \_\_\_\_\_

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- 3 Does the organization have a federal charter? ..... 3  Yes  No  
If "Yes," provide a copy.

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- 4 Does the organization operate outside of California?..... 4  Yes  No

**Section AA R&TC Section 23701aa – Public bank**

- 1 List the local agency, local agencies, or a joint powers authority formed pursuant to the Joint Exercise of Powers Act that wholly owns the public bank.

- 2 Attach a copy of the certificate of authorization to transact business as a bank.