



**OFFICE OF THE ATTORNEY GENERAL
STATE OF ILLINOIS**

**KWAME RAOUL
ATTORNEY GENERAL**

12/05/2025

THE STEPPING STONES PROJECT
Attn: ROBERT JACOBSON
16430 VENTURA BLVD SUITE 107
ENCINO, CA 91436

RE: Status of THE STEPPING STONES PROJECT under both The Charitable Trust and The Solicitation for Charity Acts.

Dear Registrant:

I am pleased to acknowledge receipt of your registration statement under both The Charitable Trust and The Solicitation for Charity Acts. The registration number assigned to your organization is CO# 01100879.

Please note that when an organization registers under the Charitable Trust and/or the Solicitation for Charity Act, it is required to file an annual financial report with our office. The annual financial report is due six months after the end of the organization's fiscal year. It is one of the duties of the organization's officers to ensure that this report is timely filed.

I must also call your attention to Section 12 under the Solicitation for Charity Act. Please note that this registration in no way constitutes an endorsement of your organization by the State of Illinois and that any representation as such for the purpose of soliciting or collecting funds will be grounds for cancellation of your registration.

For your convenience, annual reports and extensions can be filed and paid for online at <https://charitable.illinoisattorneygeneral.gov>. If you have questions, you may contact us by phone at (312) 814 - 2595. We will be happy to assist you.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kwame Raoul", is written over a light blue horizontal line.

Kwame Raoul
Attorney General

Note: The report for fiscal year ending 12/31/2025 is due by 06/30/2026.

Tracking Number
2025032926



OFFICE OF THE ATTORNEY GENERAL
STATE OF ILLINOIS

CO-1 Registration Statement

KWAME RAOUL
ATTORNEY GENERAL

Organization Information

Act under which the organization will be registered: ☐ Illinois Charitable Trust Act
☐ Illinois Solicitation for Charity Act
☒ Both Acts

Name of Organization

THE STEPPING STONES PROJECT

FEIN

39-4133107

Telephone Number

(818) 297-2077

Email Address of the Charity Contact

robert@thesteppingstonesproject.org

Address of Organization

ROBERT JACOBSON
16430 VENTURA BLVD
SUITE 107
ENCINO, CA, 91436, USA

Type of legal entity

Corporation

Are you an organization established for religious purposes?

☐ Yes ☒ No

State Organized

Illinois

Date of Creation

8/28/2025

Month on which the annual accounting period of the organization ends

12-31

Have you solicited any Charitable contributions to date?

☐ Yes ☒ No

Illinois Secretary of State's File No.

75275447

State Name, Address and Telephone Number of Illinois Registered Agent

Name

ALENA JOTKUS

Telephone Number

(847) 630-6003

Address

ALENA JOTKUS
3400 DUNDEE RD
SUITE 215
NORTHBROOK, IL, 60062

Address of all Offices in the State of Illinois

ATTN

Address Line 1

Address Line 2

Country

City

State

Zip

ALENA JOTKUS

3400 DUNDEE RD

STE 215

USA

NORTHBROOK

IL

60062

State the purposes of the organization and purpose for which contributions are to be used. (Be specific). If you plan on uploading a file to state the purposes of the organization and purposes for which contributions are to be used, please choose yes. Otherwise, choose no and complete the form.

☐ Yes ☒ No

State the purposes of the organization and purposes for which contributions are to be used. (Be Specific)

THE STEPPING STONES PROJECT IS ORGANIZED EXCLUSIVELY FOR CHARITABLE AND EDUCATIONAL PURPOSES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. THE ORGANIZATION'S PRIMARY PURPOSE IS TO PROVIDE SAFE, STABLE, AND AFFORDABLE HOUSING FOR INDIVIDUALS AND FAMILIES EXPERIENCING HOMELESSNESS OR HOUSING INSECURITY — INCLUDING VETERANS, SINGLE PARENTS, SENIORS, AND LOW-INCOME HOUSEHOLDS — THROUGHOUT THE CHICAGO METROPOLITAN AREA. CONTRIBUTIONS TO THE STEPPING STONES PROJECT WILL BE USED TO ACQUIRE, REHABILITATE, AND OPERATE AFFORDABLE HOUSING UNITS; TO FUND SUPPORTIVE SERVICES SUCH AS CASE MANAGEMENT, JOB PLACEMENT ASSISTANCE, AND FINANCIAL LITERACY EDUCATION; AND TO SUPPORT COMMUNITY-BASED PROGRAMS THAT PROMOTE LONG-TERM HOUSING STABILITY AND SELF-SUFFICIENCY. ALL FUNDS WILL BE USED EXCLUSIVELY TO ADVANCE THESE CHARITABLE OBJECTIVES AND TO COVER THE REASONABLE COSTS OF PROGRAM ADMINISTRATION AND OUTREACH.

If the name under which the organization intends to solicit funds differs from the name listed above, provide name(s) under which contributions will be solicited, and the reason for the use of such other name(s).

☐ Yes ☒ No

Solicitation Information

Has the organization been registered with any other governmental authority to solicit contributions?

☐ Yes ☒ No

Do you intend to use the services of a professional fund raiser as defined by "An Act to Regulate Solicitation and Collection of Funds for Charitable Purposes"?

☐ Yes ☒ No

State the board, group or individual having final discretion as to the distribution and use of contributions received.

ROBERT JACOBSON

Select each solicitation method the organization intends to utilize.

Direct Mail, Telephone Appeals

Tax & Financial Information

Has the United States Internal Revenue Service determined that this organization is tax exempt?

☒ Yes ☐ No

What kind of exemption does it have?

501(c)(3)

Has the organization's tax exempt status ever been questioned, audited, denied or cancelled at any time by any governmental agency?

☐ Yes ☒ No

Approximate amount of contributions solicited or income received from persons in this State during the organization's last annual accounting period

\$ 0.00

Officer Information

List name, mailing address and title of the chief executive or staff officer of the organization.

Title

Board Member

Name

ROBERT JACOBSON

Mailing address5439 FREMANTLE LANE
CALABASAS, CA, 91302

List name, mailing addresses, and daytime phone numbers of all officers and directors, or trustees of the organization. (Note: this list must also include the chief executive or staff officer listed above)

☐ Click here if you would prefer to attach a list instead.

Title(s)	Full Name	Datytme Telephone Number	Address
	BRANDON BENUDIZ	(747) 238-6610	16710 VENTURA BLVD UNIT 218 ENCINO , CA, 91436, USA
	WYATT POKORSKI	(941) 504-3559	1256 N LAS PALMAS LOS ANGELES , CA, 90038, USA
	MATTHEW CARROLL	(323) 983-1522	9405 SWINTON AVE NORTH HILLS , CA, 91343, USA

Has the organization or any of its officers, directors or trustees ever been enjoined or prohibited by any court or other governmental agency from soliciting contributions, or is such action pending?

☐ Yes ☒ No

Signatures

UNDER PENALTY OF PERJURY, THE UNDERSIGNED DECLARES AND CERTIFIES THAT THIS EXEMPTION FORM AND THE ACCOMPANYING REGISTRATION STATEMENT HAVE BEEN EXAMINED BY ME AND ALL INFORMATION CONTAINED THEREIN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Signed Electronically: Brandon Benudiz**Date:** 12/04/2025**Title:** Secretary

Signed Electronically: Robert Jacobson**Date:** 12/04/2025**Title:** Chairman

FORM **NFP 102.10**
ARTICLES OF INCORPORATION
General Not For Profit Corporation Act
File # 75275447
Filing Fee: \$50
Approved By: GPC

FILED
AUG 28 2025
Alexi Giannoulas
Secretary of State

Article 1.
Corporate Name: THE STEPPING STONES PROJECT

Article 2.
Registered Agent: ALENA JOTKUS

Registered Office: 3400 DUNDEE RD STE 215
NORTHBROOK IL 60062-2334 COOK COUNTY

Article 3.
The first Board of Directors shall be 4 in number, their Names and Addresses being as follows
ROBERT JACOBSON 5315 YARMOUTH AVE, UNIT 104, ENCINO CA 91302
MATTHEW CARROLL 9405 SWINTON AVE, NORTH HILLS, CA 91343
WYATT POKORSKI 1256 NORTH LAS PALMAS, LOS ANGELES CA 90038
BRANDON BENUDIZ 701 BAY HILL DR, NEWPORT BEACH CA 92660

Article 4. Purpose(s) for which the Corporation is organized:
Charitable.

Is this Corporation a Condominium Association as established under the Condominium Property Act? ☐ Yes ☒ No
Is this a Cooperative Housing Corporation as defined in Section 216 of the Internal Revenue Code of 1954? ☐ Yes ☒ No
Is this Corporation a Homeowner's Association, which administers a common-interest community as defined in subsection (c) of Section 9-102 of the code of Civil Procedure? ☐ Yes ☒ No

Article 5. Name & Address of Incorporator
The undersigned incorporator hereby declares, under penalties of perjury, that the statements made in the foregoing Articles of Incorporation are true.

ROBERT JACOBSON
Name

5315 YARMOUTH AVE, 104
Street

ENCINO, CA 91316 Dated AUGUST 28, 2025
City, State, ZIP Month & Day Year

Bylaws and Conflict of Interest Policy

The Stepping Stones Project, NFP
Chicago, Illinois

Adopted by the Board of Directors

BYLAWS OF THE STEPPING STONES PROJECT

Article I – Name & Purpose

Section 1. Name. The name of this organization shall be The Stepping Stones Project, NFP (the “Corporation”).

Section 2. Purpose. The Corporation is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code. Its mission is to advance community well-being by developing and managing affordable housing, and by providing supportive services, for veterans, single mothers, seniors, and individuals with disabilities in the Chicago metropolitan area.

Article II – Offices

The principal office of the Corporation shall be located in Chicago, Illinois. The Corporation may establish such additional offices, within or outside the State of Illinois, as the Board of Directors deems necessary to fulfill its mission.

Article III – Board of Directors

Section 1. Authority. The governance and fiduciary oversight of the Corporation shall rest with its Board of Directors, which shall be responsible for establishing strategic direction, ensuring financial sustainability, and maintaining compliance with applicable laws.

Section 2. Composition. The Board shall consist of no fewer than three (3) and no more than fifteen (15) Directors, all of whom must demonstrate a commitment to the mission and values of the Corporation.

Section 3. Terms. Directors shall serve staggered terms of three (3) years and may be re-elected, provided no Director serves more than three consecutive terms without a one-year break in service.

Section 4. Meetings. The Board shall convene at least four (4) regular meetings annually. Special meetings may be called by the Chair or any two Directors with reasonable notice.

Section 5. Quorum. A majority of the Directors then serving shall constitute a quorum for the transaction of business.

Section 6. Compensation. Directors shall serve without compensation but may be reimbursed for reasonable expenses incurred in furtherance of the Corporation’s mission.

Article IV – Officers

Section 1. Officers. The officers of the Corporation shall be a Chair, Vice-Chair, Secretary, and Treasurer, elected by the Board from among its members. Additional officers may be established as deemed necessary.

Section 2. Duties.

a. Chair: Provides leadership to the Board, presides over meetings, and ensures the Board fulfills its governance responsibilities.

b. Vice-Chair: Acts in place of the Chair during their absence and performs duties as assigned.

c. Secretary: Maintains the official records of the Corporation, including meeting minutes and notices, and ensures compliance with corporate filing requirements.

d. Treasurer: Oversees the financial affairs of the Corporation, ensures proper internal controls, and presents timely financial reports to the Board.

Section 3. Terms. Officers shall serve two-year terms and may be re-elected.

Article V – Committees

The Board may establish standing or ad hoc committees to advance specific aspects of the Corporation's mission. Each committee shall operate under a charter approved by the Board and shall report its activities regularly to the Board.

Article VI – Fiscal Year

The fiscal year of the Corporation shall begin on January 1 and conclude on December 31 of each year.

Article VII – Amendments

These Bylaws may be amended or repealed by a two-thirds (2/3) vote of the Directors present at any duly convened meeting of the Board, provided that written notice of the proposed amendment has been delivered to all Directors at least ten (10) days prior to the meeting.

Article VIII – Dissolution

Upon dissolution of the Corporation, all remaining assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or to a federal, state, or local government entity for a public purpose.

CONFLICT OF INTEREST POLICY

Article I – Purpose

The purpose of this Conflict of Interest Policy is to protect the integrity and accountability of The Stepping Stones Project, NFP by ensuring that decisions are made in the best interests of the Corporation and not influenced by personal or financial considerations.

Article II – Definitions

Interested Person: Any Director, Officer, or committee member with Board-delegated powers who has a direct or indirect financial interest.

Financial Interest: A person has a financial interest if they have, directly or indirectly, through business, investment, or family, an ownership interest in, compensation arrangement with, or potential benefit from any entity with which the Corporation transacts business.

Article III – Procedures

1. Duty to Disclose: Each Interested Person must disclose the existence and nature of any potential conflict of interest to the Board.
2. Determination: After disclosure, the disinterested Directors shall determine by majority vote whether a conflict of interest exists.
3. Recusal: Any Interested Person shall recuse themselves from discussion and voting on matters in which they have a conflict.
4. Violations: If the Board has reasonable cause to believe a member has failed to disclose a conflict, it shall notify the member, allow an explanation, and take corrective action if warranted.

Article IV – Records

Minutes of all Board meetings shall document: (a) the names of persons disclosing conflicts, (b) the nature of the conflict, (c) the Board's determination and rationale, and (d) any actions taken.

Article V – Annual Disclosure

Each Director and Officer shall annually complete and sign a statement affirming that they have received and reviewed this Policy and agree to comply with its provisions.

Article VI – Periodic Review

The Corporation shall conduct periodic reviews to ensure compliance with charitable purposes and safeguard against activities that could jeopardize its tax-exempt status.

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

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form1023 for instructions and the latest information.**Note:** *If exempt status is approved, this application will be open for public inspection.*

Use the "?" buttons throughout this form for help in completing this application. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500.

If you cannot complete required responses within the textbox limits throughout this form, upload your additional narratives with the other required documents.

Part I Identification of Applicant

1a Full Name of Organization (exactly as it appears in your organizing document)				b Care of Name (if applicable)	
STEPPING STONES PROJECT					
c Mailing Address (Number, street and room/suite)		d City		e Country	
3400 DUNDEE RD SUITE 215		NORTHBROOK		United States	
f State		g Zip Code + 4	h Foreign Province (or State)		i Foreign Postal Code
Illinois		60062			
2 Employer Identification Number		3 Month Tax Year Ends		4 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative)	
39-4133107		AUGUST		ROBERT JACOBSON	
5 Contact Telephone Number		6 Fax Number (optional)		7 User Fee Submitted	
818-297-2077				\$600.00	
8 Organization's Website (if available):					
9 List the names, titles, and mailing addresses of your officers, directors, and/or trustees.					
First Name: ROBERT		Last Name: JACOBSON		Title: CHAIRMAN	
Mailing Address: 5439 FREMANTLE LN		City: CALABASAS			
State (or Province): CALIFORNIA		Zip Code (or Foreign Postal Code): 91302			
First Name: MATTHEW		Last Name: CARROLL		Title: VICE CHAIRMAN	
Mailing Address: 5135 ZELZAH AVE APT 201		City: ENCINO			
State (or Province): CALIFORNIA		Zip Code (or Foreign Postal Code): 91316			
First Name: WYATT		Last Name: POKORSKI		Title: TREASURER	
Mailing Address: 1256 N LAS PALMAS AVE		City: LOS ANGELES			
State (or Province): CALIFORNIA		Zip Code (or Foreign Postal Code): 90038			
First Name: BRANDON		Last Name: BENUDIZ		Title: SECRETARY	
Mailing Address: 701 BAY HILL DR		City: NEWPORT BEACH			
State (or Province): CALIFORNIA		Zip Code (or Foreign Postal Code): 92660			
First Name:		Last Name:		Title:	
Mailing Address:		City:			
State (or Province):		Zip Code (or Foreign Postal Code):			

☐ Check here to add more officers, directors, and/or trustees.

Part II Organizational Structure

- 1** You must be a corporation, limited liability company (LLC), unincorporated association, or trust to be tax exempt.

Select your type of organization.

☒ Corporation

At the end of this form, you must upload a copy of your articles of incorporation (and any amendments) that shows proof of filing with the appropriate state agency.

☐ Limited Liability Company (LLC)

At the end of this form, you must upload a copy of your articles of organization (and any amendments) that shows proof of filing with the appropriate state agency. Also, if you adopted an operating agreement, upload a copy, along with any amendments.

☐ Unincorporated Association

At the end of this form, you must upload a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.

☐ Trust

At the end of this form, you must upload a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.

- 2** Enter the date you formed. (MM/DD/YYYY)

08/28/2025

- 3** Select your state (or U.S. territory) of incorporation or other formation. If you were formed under the laws of a foreign country, select Foreign Country.

Illinois

- 4** Have you adopted bylaws? If "Yes," at the end of this form, upload a current copy showing the date of adoption. If "No," explain how you select your officers, directors, or trustees.

☒ Yes ☐ No

- 5** Are you a successor to another organization?

☐ Yes ☒ No

Answer "Yes" if you have taken or will take over the activities of another organization, you took over 25% or more of the fair market value of the net assets of another organization, or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," complete Schedule G.

Part III Required Provisions in Your Organizing Document

Part III helps ensure that, when you submit this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3).

If you cannot check "Yes" in both Lines 1 and 2, your organizing document does not meet the organizational test. DO NOT file this application until you have amended your organizing document. Remember to upload your original and amended organizing documents at the end of this form.

- 1** Section 501(c)(3) requires that your organizing document limit your purposes to one or more exempt purposes within section 501(c)(3), such as charitable, religious, educational, and/or scientific purposes.

The following is an example of an acceptable purpose clause: The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Does your organizing document meet this requirement?

☒ Yes ☐ No

- 1a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph):

Created for charitable uses under section 501(c)3

- 2** Section 501(c)(3) requires that your organizing document provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

The following is an example of an acceptable dissolution clause: Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

Does your organizing document meet this requirement?

☒ Yes ☐ No

- 2a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or indicate that you rely on state law.

Assets to another 501(c)(3) on dissolution.

Part IV Your Activities

1 Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document.

For each past, present, or planned activity, include information that answers the following questions:

- a. What is the activity?
- b. Who conducts the activity?
- c. Where is the activity conducted?
- d. What percentage of your total time is allocated to the activity?
- e. How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
- f. How does the activity further your exempt purposes?

Narrative of Activities for The Stepping Stones Project

Overview:

The Stepping Stones Project is organized exclusively for charitable purposes under Section 501(c)(3). Our mission is to provide safe, affordable housing and supportive services to low-income individuals and families in Chicago, with a focus on veterans, single mothers, seniors, and individuals with disabilities.

Activity 1: Housing Acquisition and Management

What: Acquire, renovate, and manage affordable rental housing units in underserved Chicago neighborhoods.

Who: Low-income veterans, single mothers, seniors, and disabled individuals who meet income eligibility requirements.

Where: Primarily in South and West Side communities of Chicago, where housing insecurity is highest.

Time Allocation: Approximately 50 percent of total organizational efforts.

Funding: Contributions from donors, government housing grants, and rental income based on affordable housing guidelines.

Purpose Alignment: This activity directly furthers our charitable purpose by reducing homelessness and providing stable housing for vulnerable populations.

Activity 2: Tenant Support Services

What: Provide wrap-around services such as financial literacy workshops, rental counseling, and connections to community resources (healthcare, childcare, and job training).

Who: All tenants residing in The Stepping Stones Project housing.

Where: On-site community rooms, local partner facilities, and virtual sessions.

Time Allocation: Approximately 20 percent of organizational efforts.

Funding: Private donations, grants from foundations, and potential partnerships with social service agencies.

Purpose Alignment: By offering supportive services, we reduce eviction risk and help residents achieve long-term stability.

Activity 3: Partnerships with Veteran & Social Service Agencies

What: Collaborate with organizations such as the VA, Chicago Housing Authority, and disability advocacy groups to identify qualified residents and provide case management support.

Who: Veterans transitioning from homelessness, disabled residents needing housing accommodations, and families referred by local agencies.

Where: Referrals are coordinated through partner offices across Chicago.

Time Allocation: Approximately 15 percent of organizational efforts.

Funding: Grants, restricted donations, and government partnerships.

Purpose Alignment: Ensures that those most in need are prioritized and supported, fulfilling the (relief of the poor and distressed) charitable purpose under 501(c)(3).

Activity 4: Community Outreach and Fundraising

What: Conduct outreach campaigns, fundraising events, and donor engagement initiatives to support housing development.

Who: Local businesses, philanthropic donors, community members, and government funders.

Where: Throughout the Chicago metro area, including events hosted in partnership with civic organizations.

Time Allocation: Approximately 10 percent of organizational efforts.

Funding: Event revenue, grants, and private donations.

Purpose Alignment: These activities are solely for the purpose of raising funds to expand charitable housing programs.

Activity 5: Administrative and Compliance Functions

What: General management, accounting, board governance, and compliance with state and federal nonprofit regulations.

Who: Executive Director, administrative staff, and volunteer board members.

Where: Administrative offices in Chicago.

Time Allocation: Approximately 5 percent of organizational efforts.

Funding: General operating funds from contributions and grants.

Purpose Alignment: Necessary to ensure proper operation and legal compliance of the nonprofit.

Part IV Your Activities (continued)

- 2 Enter the 3-character NTEE Code that best describes your activities.

L21

Or check here if you want the IRS to select the NTEE Code that best describes your activities.

☐

- 3 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes" if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program.

☐ Yes☒ No

- 4 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors? If "Yes," explain how these related individuals are eligible for goods, services, or funds.

☐ Yes☒ No

- 5 Do you or will you support or oppose candidates in political campaigns in any way? If "Yes," explain.

☐ Yes☒ No

- 6 Do you or will you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation.

☐ Yes☒ No

Part IV Your Activities *(continued)*

- 6a** Did you or will you make an election to have your legislative activities measured by expenditures by filing Form 5768? ☐ Yes ☐ No
If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.

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

- 8** Do you or will you provide educational information to the general public on budgeting, personal finance, financial literacy, saving and spending practices, the sound use of consumer credit, and/or assist individuals and families with financial problems such as credit card debt and foreclosure by providing them with counseling? If "Yes," explain. ☐ Yes ☒ No

- 9** Do you or will you make grants, loans, or other distributions to organizations? If "Yes," describe the type and purpose of the grants, loans, or distributions, how you select your recipients including submission requirements (such as grant proposals or application forms), and the criteria you use or will use to select recipients. Also describe how you ensure the grants, loans, and other distributions are or will be used for their intended purposes (including whether you require periodic or final reports on the use of funds and any procedures you have if you identify that funds are not being used for their intended purposes). Finally, describe the records you keep with respect to grants, loans, or other distributions you make and identify any recipient organizations and any relationships between you and the recipients. If "No," continue to Line 10. ☐ Yes ☒ No

Part IV Your Activities (continued)

- 9a** Do you or will you make grants, loans, or other distributions to organizations that are not recognized by the IRS as tax exempt under section 501(c)(3)? If "Yes," name and/or describe the non-section 501(c)(3) organizations to whom you do or will make distributions and explain how these distributions further your exempt purposes. ☐ Yes ☐ No

- 9b** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization (if not already provided), the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 10. ☐ Yes ☐ No

- 9c** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. ☐ Yes ☐ No

- 9d** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. ☐ Yes ☐ No

- 9e** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including periodic reporting requirements, auditing grantees, site visits by your employees or compliance checks by impartial experts, etc., to verify that grant funds are being used appropriately. ☐ Yes ☐ No

Part IV Your Activities (continued)

9f Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships.

☐ Yes ☐ No

9g When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC 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? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities.

☐ Yes ☐ No

9h Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC?

☐ Yes ☐ No

9i Will you acquire from OFAC the appropriate license and registration where necessary?

☐ Yes ☐ No

10 Do you or will you operate in a foreign country or countries? If "Yes," name each foreign country and region within each country in which you do or will operate and describe your operations in each one. If "No," continue to Line 11.

☐ Yes ☒ No

10a When you conduct activities in foreign countries, will you check the OFAC 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? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities.

☐ Yes ☐ No

10b Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC?

☐ Yes ☐ No

10c Will you acquire from OFAC the appropriate license and registration where necessary?

☐ Yes ☐ No

Part IV Your Activities (continued)

- 11** Are you a sponsoring organization that maintains one or more donor advised funds? If yes, please provide a complete description of your program, including the specific advice that such donors may provide. Describe in detail the control you maintain (or will maintain) over the use of the funds. ☐ Yes ☒ No

- 12** Do you or will you operate a school? ☐ Yes ☒ No
If "Yes," complete Schedule B.

- 13** Is your principal purpose or function to provide hospital or medical care? ☐ Yes ☒ No
If "Yes," complete Schedule C.

- 14** Do you or will you provide low-income housing? ☒ Yes ☐ No
If "Yes," complete Schedule F.

- 15** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? ☒ Yes ☐ No
If "Yes," complete Schedule H - Section I.

- 16** Check any of the following fundraising activities that you will undertake (check all that apply):

- | | |
|--|--|
| <input checked="" type="checkbox"/> Website, mail, email, personal, and/or phone solicitations | <input checked="" type="checkbox"/> Foundation grant solicitations |
| <input checked="" type="checkbox"/> Receive donations from another organization's website | <input checked="" type="checkbox"/> Government grant solicitations |
| <input type="checkbox"/> Bingo | <input type="checkbox"/> Other (non-bingo) gaming activities |
| <input type="checkbox"/> Other (describe) | |

- ☐ We will not engage in fundraising activities.

- 17** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements, including the names or descriptions of the organizations for which you raise funds. ☐ Yes ☒ No

Part V Compensation and Other Financial Arrangements

- 1** Do you or will you compensate officers, directors, or trustees, or do or will you have highest compensated employees, or highest compensated independent contractors? If "No," continue to Line 2. ☒ Yes ☐ No

In establishing compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors:

- 1a** Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? ☒ Yes ☐ No
- 1b** Do or will you approve compensation arrangements in advance of paying compensation? ☒ Yes ☐ No
- 1c** Do or will you document in writing the date and terms of approved compensation arrangements? ☒ Yes ☐ No
- 1d** Do or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? ☒ Yes ☐ No
- 1e** Do or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? ☒ Yes ☐ No
- 1f** Do or will you record in writing both the information on which you relied to base your decision and its source? ☒ Yes ☐ No
- 1g** Do or will you have any other practices you use to set reasonable compensation? If "Yes," describe these practices. ☐ Yes ☒ No

- 2** Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If you are a hospital, answer "Yes" if your conflict of interest policy includes provisions consistent with the additional healthcare related provisions in the sample document. If "No," describe the procedures you will follow to ensure that persons who have a conflict of interest will not have influence over setting their own compensation or regarding business deals with themselves. ☒ Yes ☐ No

- 3** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. ☐ Yes ☒ No

Part V Compensation and Other Financial Arrangements *(continued)*

- 4 Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any such transactions that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. ☐ Yes ☒ No

- 5 Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. ☐ Yes ☒ No

- 6 Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," describe each facility, the role of the other organization, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how that entity is selected, how the terms of any contract(s) are negotiated at arm's length, and how you determine you will pay no more than fair market value for services. ☐ Yes ☒ No

Part V Compensation and Other Financial Arrangements (continued)

- 7 Does or will someone other than your own employees or volunteers manage your activities or facilities? ☐ Yes ☒ No
- If "Yes," describe the activities or facilities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how these managers were or will be selected, how the terms of any contracts or other agreements were or will be negotiated, and how you determine you will pay no more than fair market value for services.

- 8 Do you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. ☐ Yes ☒ No

Part VI Financial Data

- 1 Select the option that best describes you to determine the years of revenues and expenses you need to provide.
- ☒ You completed less than one tax year.
Provide a total of three years of financial information (including the current year and two future years of reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
- ☐ You completed at least one tax year but fewer than five.
Provide a total of four years financial information (including the current year and three years of actual financial information or reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
- ☐ You completed five or more tax years.
Provide financial information for your five most recent tax years (including the current year) in the following Statement of Revenues and Expenses.

Part VI Financial Data (continued)**A. Statement of Revenues and Expenses**

Type of revenue		Current tax year	4 prior tax years or 2 succeeding tax years			
		From: 08/28/2025 To: 12/31/2025	From: 01/01/2026 To: 12/31/2026	From: 01/01/2027 To: 12/31/2027	From: 01/01/2028 To: 12/31/2028	From: 01/01/2029 To: 12/31/2029
1	Gifts, grants, and contributions received (do not include unusual grants)	\$50,000.	\$200,000.	\$300,000.	\$400,000.	\$500,000.
2	Membership fees received	\$0.	\$0.	\$0.	\$0.	\$0.
3	Gross investment income	\$0.	\$0.	\$0.	\$0.	\$0.
4	Net unrelated business income	\$0.	\$0.	\$0.	\$0.	\$0.
5	Taxes levied for your benefit	\$0.	\$0.	\$0.	\$0.	\$0.
6	Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)	\$5,000.	\$25,000.	\$40,000.	\$60,000.	\$75,000.
7	Any revenue not otherwise listed above or in lines 9 - 12 below (provide an itemized list below)	\$5,000.	\$20,000.	\$40,000.	\$60,000.	\$80,000.
8	Total of lines 1 through 7	\$60,000.	\$245,000.	\$380,000.	\$520,000.	\$655,000.
9	Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (provide an itemized list below)	\$0.	\$0.	\$0.	\$0.	\$0.
10	Total of lines 8 and 9	\$60,000.	\$245,000.	\$380,000.	\$520,000.	\$655,000.
11	Net gain or loss on sale of capital assets (provide an itemized list below)	\$0.	\$0.	\$0.	\$0.	\$0.
12	Unusual grants (provide an itemized list below)	\$0.	\$0.	\$0.	\$0.	\$0.
13	Total Revenue (add lines 10 through 12)	\$60,000.	\$245,000.	\$380,000.	\$520,000.	\$655,000.
Type of expense		Current tax year	4 prior tax years or 2 succeeding tax years			
14	Fundraising expenses	\$0.	\$15,000.	\$20,000.	\$25,000.	\$35,000.
15	Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)	\$0.	\$0.	\$0.	\$0.	\$0.
16	Disbursements to or for the benefit of members (provide an itemized list below)	\$0.	\$0.	\$0.	\$0.	\$0.
17	Compensation of officers, directors, and trustees	\$0.	\$25,000.	\$40,000.	\$60,000.	\$80,000.
18	Other salaries and wages	\$0.	\$50,000.	\$80,000.	\$110,000.	\$140,000.
19	Interest expense	\$0.	\$0.	\$0.	\$0.	\$0.
20	Occupancy (rent, utilities, etc.)	\$30,000.	\$100,000.	\$150,000.	\$200,000.	\$250,000.
21	Depreciation and depletion	\$0.	\$0.	\$0.	\$0.	\$0.
22	Professional fees	\$5,000.	\$10,000.	\$15,000.	\$20,000.	\$25,000.
23	Any expense not otherwise classified, such as program services (provide an itemized list below)	\$5,000.	\$15,000.	\$25,000.	\$35,000.	\$45,000.
24	Total Expenses (add lines 14 through 23)	\$40,000.	\$215,000.	\$330,000.	\$450,000.	\$575,000.

25 Itemized financial data

Line 7. Other Revenue Represents modest tenant contributions and program service fees collected from participants in the affordable housing program. Tenants contribute a small, income-based portion of rent toward housing costs, while the balance is subsidized through grants and donations. These amounts are minimal and strictly related to carrying out the exempt purpose of providing affordable housing to disadvantaged individuals. Line 23. Other Expenses Covers miscellaneous program-related operating costs that do not fall into other categories. Examples include: Insurance (general liability, property, and directors & officers coverage). Office supplies and program materials (outreach brochures, educational resources). Technology and communications (website hosting, phones, case management software).

Part VI Financial Data (continued)

B. Balance Sheet (for your most recently completed tax year)		Year End: 12/31/2025
Assets		
1	Cash	\$0.
2	Accounts receivable, net	\$0.
3	Inventories	\$0.
4	Bonds and notes receivable (provide an itemized list below)	\$0.
5	Corporate stocks (provide an itemized list below)	\$0.
6	Loans receivable (provide an itemized list below)	\$0.
7	Other investments (provide an itemized list below)	\$0.
8	Depreciable assets (provide an itemized list below)	\$0.
9	Land	\$0.
10	Other assets (provide an itemized list below)	\$0.
11	Total Assets (add lines 1 through 10)	\$0.
Liabilities		
12	Accounts payable	\$0.
13	Contributions, gifts, grants, etc. payable	\$0.
14	Mortgages and notes payable (provide an itemized list below)	\$0.
15	Other liabilities (provide an itemized list below)	\$0.
16	Total Liabilities (add lines 12 through 15)	\$0.
Fund Balances or Net Assets		
17	Total fund balances or net assets	\$0.
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	\$0.

19 Itemized financial data

Part VII Foundation Classification

Part VII is designed to classify you as an organization that is either a private foundation or a public charity. Public charity classification is a more favorable tax status than private foundation classification. If you are a private foundation, this part will further determine whether you are a private operating foundation.

1 Select the foundation classification you are requesting from the list below.

- ☒ You are described in 509(a)(1) and 170(b)(1)(A)(vi) as an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- ☐ You are described in 509(a)(2) as an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. Complete Schedule A.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(ii) as a school. Complete Schedule B.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete Schedule C.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- ☐ You are described in 509(a)(3) as an organization supporting either one or more organizations described in 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. Complete Schedule D.
- ☐ You are described in 509(a)(4) as an organization organized and operated exclusively for testing for public safety.
- ☐ You are a publicly supported organization and would like the IRS to decide your correct classification.
- ☐ You are a private foundation.

- 1a** As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check this box to confirm that your organizing document includes these provisions or you rely on state law. ☐

State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or state that you rely on state law.

- 1b** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes?
If "Yes," complete Schedule H - Section II.

☐ Yes ☐ No

- 1c** Are you a private operating foundation?

☐ Yes ☐ No

To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations.

Part VII Foundation Classification (continued)

- 1d** Describe how you meet the requirements for private operating foundation status, including how you meet the income test and either the assets test, the endowment test, or the support test. If you've been in existence for less than one year, describe how you are likely to satisfy the requirements for private operating foundation status.

- 2** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(1) and 170(b)(1)(A)(vi) in existence for five or more tax years, you must have received one-third or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities; or 10% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities and the facts and circumstances indicate you are a publicly supported organization. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive contributions from any person, company, or organization whose gifts totaled more than the 2% amount of line 8 in Part VI-A? ☐ Yes ☒ No

If "Yes," identify each person, company, or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Based on your calculations, did you receive at least one-third of your support from public sources or did you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization? ☐ Yes ☒ No

- 2a** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(2) in existence for five or more tax years, you must have normally received more than one-third of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, or a combination of these sources, and not more than one-third of your support from gross investment income and net unrelated business income. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive amounts from any disqualified persons? ☐ Yes ☐ No

If "Yes," identify each disqualified person by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Did you receive amounts from individuals or organizations other than disqualified persons that exceeded the greater of \$5,000 or 1% of the amount on line 10 of Part VI-A Statement of Revenues and Expenses? ☐ Yes ☐ No

If "Yes," identify each individual or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- iii. Based on your calculations, did you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income? ☐ Yes ☐ No

Part VIII Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

- 1 Are you submitting this application within 27 months of the end of the month in which you were legally formed? ☒ Yes ☐ No

If "No," complete Schedule E.

Part IX Annual Filing Requirements

If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.

- 1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N? ☐ Yes ☒ No

If "Yes," are you claiming you are excepted from filing because you are:

- ☐ A church or association of churches
- ☐ An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)
- ☐ A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577
- ☐ A school below college level affiliated with a church or operated by a religious order
- ☐ A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries
- ☐ An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)
- ☐ Other (describe)

Part X Signature

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

Robert Jacobson
(Type name of signer)

CHAIRMAN
(Type title or authority of signer)

09/04/2025
(Date)

Upload checklist:

- ☒ Organizing document (and any amendments)
- ☒ Bylaws, if adopted
- ☐ Form 2848, Power of Attorney and Declaration of Representative (if applicable)
- ☐ Form 8821, Tax Information Authorization (if applicable)
- ☐ Supplemental responses (if applicable)
- ☐ Expedited handling request (if applicable)

Schedule A. Churches

- 1 Do you have a written creed, statement of faith, or summary of beliefs? If "Yes," describe your written creed, statement of faith, or summary of beliefs. ☐ Yes ☐ No

- 2 Do you have a literature of your own? If "Yes," describe your literature. ☐ Yes ☐ No

- 3 Do you have a formal code of doctrine and discipline? If "Yes," describe your code of doctrine and discipline. ☐ Yes ☐ No

- 4 Describe your religious hierarchy or ecclesiastical government.

- 5 Are you part of a group of churches with similar beliefs and structures? If "Yes," explain. ☐ Yes ☐ No

- 6 Do you have a form of worship? If "Yes," describe your form of worship. ☐ Yes ☐ No

- 7 Do you have regularly scheduled religious services? If "Yes," describe the nature of the services. ☐ Yes ☐ No

- 7a What is the average attendance at your regularly scheduled religious services?

- 8 Do you have an established place of worship? If "Yes," describe your established place of worship or where you meet to hold regularly scheduled religious services. ☐ Yes ☐ No

Schedule A. Churches *(continued)*

9 Do you have an established congregation or other regular membership group? If "No," continue to Line 10. ☐ Yes ☐ No

9a How many members do you have?

9b Do you have a process by which an individual becomes a member? If "Yes," describe the process. ☐ Yes ☐ No

9c Do your members have voting rights, rights to participate in religious functions, or other rights? If "Yes," describe the rights your members have. ☐ Yes ☐ No

9d May your members be associated with another denomination or church? ☐ Yes ☐ No

9e Are all of your members part of the same family? ☐ Yes ☐ No

10 Do you conduct baptisms, weddings, funerals, or other religious rites? ☐ Yes ☐ No

11 Do you have a school for the religious instruction of the young? ☐ Yes ☐ No

12 Do you have ministers or religious leaders? If "Yes," describe these roles and explain whether the ministers or religious leaders are ordained, commissioned, or licensed after a prescribed course of study. ☐ Yes ☐ No

13 Do you have schools for the preparation of your ordained ministers or religious leaders? ☐ Yes ☐ No

14 Do you ordain, commission, or license ministers or religious leaders? If "Yes," describe the requirements for ordination, commission, or licensure. ☐ Yes ☐ No

15 Do you have other information you believe should be considered regarding your status as a church? If "Yes," explain. ☐ Yes ☐ No

Schedule B. Schools, Colleges, and Universities

- 1** Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on? ☐ Yes ☐ No
- 2** Is the primary function of your school the presentation of formal instruction? If "No," continue to Line 3. ☐ Yes ☐ No

2a Select the best description(s) of your school:

- ☐ Elementary school
- ☐ Secondary school
- ☐ Charter school
- ☐ College or university
- ☐ Technical school
- ☐ Other school (describe)

- 3** Are you a public school because you are operated by a state or subdivision of a state or operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated by a state or subdivision of a state. Do not complete the remainder of Schedule B. ☐ Yes ☐ No

- 4** Were you formed or substantially expanded at the time of public school desegregation in the school district or county in which you are located? ☐ Yes ☐ No

- 5** Has a state or federal administrative agency or judicial body ever determined that you are racially discriminatory? If "Yes," explain. ☐ Yes ☐ No

- 6** Has your right to receive financial aid or assistance from a governmental agency ever been revoked or suspended? If "Yes," explain. ☐ Yes ☐ No

Information Required by Revenue Procedure 75-50 as Modified by Revenue Procedure 2019-22

- 7** Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body? ☐ Yes ☐ No

State where the policy is located or if adopted by resolution of your governing body.

- 8** Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? If "Yes," continue to Line 9. ☐ Yes ☐ No

- 8a** ☐ By checking this box, you agree that all future printed materials, including website content, will contain the required nondiscriminatory policy statement.

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

- 9** Have you made your racially nondiscriminatory policy known to all segments of the general community you serve by: ☐ Yes ☐ No
a) publishing a notice of your policy in a newspaper of general circulation that serves all racial segments of the community; b) publicizing your policy over broadcast media in a way that is reasonably expected to be effective; or c) displaying a notice of your policy at all times on your primary, publicly accessible internet home page in a manner reasonably expected to be noticed by visitors to the homepage? If "Yes," continue to Line 10.

- 9a** ☐ By checking this box, you agree that you will publicize your nondiscriminatory policy in a way that meets the requirements of Revenue Procedure 75-50, 1975-2 C.B. 587, as modified by Revenue Procedure 2019-22, I.R.B. 1260.

- 10** Do or will you (or any department or division of your organization) discriminate in any way on the basis of race with respect to admissions, use of facilities or exercise of student privileges, faculty or administrative staff, or scholarship or loan programs? If "Yes," for any of the above, explain fully. ☐ Yes ☐ No

- 11** Complete the table below to show the racial composition for the current academic year and projected for the next academic year. If you are not operational, submit an estimate based on the best information available (such as the racial composition of the community you serve).

For each racial category, enter the number of (a) students, (b) faculty, and (c) administrative staff. Provide actual numbers rather than percentages for each racial category.

Racial Category	(a) Student Body		(b) Faculty		(c) Administrative Staff	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total	0	0	0	0	0	0

- 12** In the table below, enter the number and amount of loans and scholarships awarded to enrolled students by racial categories. Provide actual numbers rather than percentages for each racial category.

☐ Check here if you will not provide any loans or scholarships to students.

Racial Category	Number of Loans		Amount of Loans		Number of Scholarships		Amount of Scholarships	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total	0	0	\$0.	\$0.	0	0	\$0.	\$0.

Schedule B. Schools, Colleges, and Universities *(continued)*

- 13** List your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.

- 14** Do any of your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations, have an objective to maintain segregated public or private school education? If "Yes," explain.

☐ Yes☐ No

- 15** Will you maintain records according to the nondiscrimination provisions contained in Revenue Procedure 75-50? If "No," explain.

☐ Yes☐ No

Schedule C. Hospitals and Medical Research Organizations

- 1** Are you a medical research organization (an organization whose principal purpose or function is medical research and which is directly engaged in the continuous active conduct of medical research) operated in conjunction with a hospital? If "No," continue to Line 2. ☐ Yes ☐ No

- 1a** Name the hospitals with which you have a relationship and describe the relationship.

- 1b** List your assets showing their fair market value and the portion of your assets directly devoted to medical research.

Do not complete the remainder of Schedule C.

- 2** Are you applying for exemption as a cooperative hospital service organization described in section 501(e)? ☐ Yes ☐ No
If "Yes," explain.

Do not complete the remainder of Schedule C.

- 3** Are all the doctors in the community eligible for staff privileges? If "No," give the reasons why and explain how the medical staff is selected. ☐ Yes ☐ No

Schedule C. Hospitals and Medical Research Organizations *(continued)*

- 4** Do you or will you provide medical services to all individuals in your community who can pay for themselves or are able to pay through some form of insurance? If "No," explain. ☐ Yes ☐ No

- 5** Do you or will you maintain a full-time emergency room? If "Yes," continue to Line 6. ☐ Yes ☐ No

- 5a** Are you a specialty hospital or would emergency services be duplicative based on your region or locality? ☐ Yes ☐ No

- 6** Do you provide free or below cost services? If "Yes," describe your policy for determining when and to whom you provide these services and how these services promote the organization's benefit to the community. ☐ Yes ☐ No

- 7** Do you or will you carry on a formal program of medical training or medical research? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which you carry on the medical training or research programs. ☐ Yes ☐ No

- 8** Do you or will you carry on a formal program of community education? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliation with other hospitals or medical care providers with which you offer community education programs. ☐ Yes ☐ No

Schedule C. Hospitals and Medical Research Organizations *(continued)*

- 9** Is your board of directors composed of a majority of individuals who are representative of the community you serve, or do you operate under a parent organization whose board of directors is composed of a majority of individuals who are representative of the community you serve? If "Yes," continue to Line 10. ☐ Yes ☐ No

- 9a** List 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. If you operate under a parent organization whose board of directors is not composed of a majority of individuals who are representative of the community you serve, provide the requested information for your parent's board of directors as well.

- 10** Do you operate a facility which is required by a state to be licensed, registered, or similarly recognized as a hospital? If "No," do not complete the rest of Schedule C. ☐ Yes ☐ No

- 10a** Do you conduct a community health needs assessment (CHNA) at least once every three years and adopt an implementation strategy to meet the community health needs identified in the assessment as required by section 501(r)(3)? If "No," explain. ☐ Yes ☐ No

- 10b** Do you have a written financial assistance policy (FAP) and a written policy relating to emergency medical care as required by section 501(r)(4)? If "No," explain. ☐ Yes ☐ No

Schedule C. Hospitals and Medical Research Organizations *(continued)*

10c Do you both (1) limit amounts charged for emergency or other medically necessary care provided to individuals eligible for assistance under your FAP to not more than amounts generally billed to individuals who have insurance covering such care, and (2) prohibit use of gross charges as required by section 501(r)(5)? If "No," explain.

☐ Yes☐ No

10d Do you make reasonable efforts to determine whether an individual is FAP-eligible before engaging in extraordinary collection actions as required by section 501(r)(6)? If "No," explain.

☐ Yes☐ No

Schedule D. Section 509(a)(3) Supporting Organizations

- 1** List the names, addresses, and EINs of the organizations you support.

- 2** Are all your supported organizations public charities under section 509(a)(1) or (2)? If "Yes," continue to Line 3. ☐ Yes ☐ No

- 2a** Are your supported organizations tax exempt under section 501(c)(4), 501(c)(5), or 501(c)(6) and do your supported organizations meet the public support test under section 509(a)(2)? If "No," explain how each organization you support is a public charity under section 509(a)(1) or 509(a)(2). ☐ Yes ☐ No

- 3** Which of the following describes your relationship with your supported organization(s)?

- ☐ A majority of your governing board or officers are elected or appointed by your supported organization(s). (Type I supporting organization)
- ☐ Your control or management is vested in the same persons who control or manage your supported organization(s). (Type II supporting organization)
- ☐ One or more of your officers, directors, or trustees are elected or appointed by the officers, directors, trustees, or membership of your supported organization(s), or one or more of your officers, directors, trustees, or other important office holders, are also members of the governing body of your supported organization(s), or your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s). (Type III supporting organization)

- 4** Describe how your governing board and officers are selected. If you are a Type III organization, also describe how your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s).

Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

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

- 6** Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) have any influence regarding your operations, including your assets or activities? If "Yes," (1) provide the names of these disqualified persons, (2) explain how influence is exerted over your operations (including assets and activities), and (3) explain how control is vested over your operations (including assets and activities) by individuals other than disqualified persons. ☐ Yes ☐ No

- 7** Does your organizing document specify your supported organization(s) by name? ☐ Yes ☐ No
If "Yes" and you selected Type I above, continue to Line 8.
If "Yes," and you selected Type II, do not complete the rest of Schedule D.
If "No" and you selected Type III above, amend your organizing document to specify your supported organization(s) by name or you will not meet the organizational test and need to reconsider your requested public charity classification; then continue to Line 8.

- 7a** Does your organizing document name a similar purpose or charitable class of beneficiaries as to your supported organization(s)? If "No," amend your organizing document to specify your supported organization(s) by name, purpose, or class or you will not meet the organizational test and need to reconsider your requested public charity classification. ☐ Yes ☐ No

If you selected Type II above, do not complete the rest of Schedule D.

- 8** Do you or will you receive contributions from any person who alone, or combined with family members or an entity at least 35% controlled by that person, controls any of your supported organizations, or will you receive contributions from any family member of, or an entity at least 35% controlled by, any person who controls any of your supported organizations? If "Yes," explain. ☐ Yes ☐ No

If you selected Type I above, do not complete the rest of Schedule D.

Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

- 9** Do the officers, directors, or trustees of your supported organization have a significant voice in your investment policies, the timing and making of grants, the selection of grant recipients, and in otherwise directing the use of your income or assets? If "Yes," explain. ☐ Yes ☐ No

- 10** In each taxable year, do you or will you provide each of your supported organizations with (a) a written notice addressed to a principal officer of the supported organization describing the type and amount of all of the support you provided to the supported organization during the immediately preceding taxable year, (b) a copy of your most recently filed Form 990-series return or notice, and (c) a copy of your governing documents? If "No," explain. ☐ Yes ☐ No

- 11** Do you exercise a substantial degree of direction over the policies, programs, and activities of your supported organization(s) and appoint or elect (directly or indirectly) a majority of the officers, directors, or trustees of your supported organization(s)? If "Yes," explain. ☐ Yes ☐ No

- 12** Do substantially all of your activities directly further the exempt purposes of one or more supported organizations to which you are responsive by performing the functions of, or carrying out the purposes of, such supported organization(s) and but for your involvement would normally be engaged in by such supported organization(s). If "Yes," explain and do not complete the rest of Schedule D. ☐ Yes ☐ No

Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

- 13** Do you distribute at least 85% of your annual net income or 3.5% of the aggregate fair market value of all of your non-exempt-use assets (whichever is greater) to your supported organization(s)? If "No," explain.

☐ Yes ☐ No

- 13a** How much do you contribute annually to each supported organization?

- 13b** What is the total annual revenue of each supported organization?

- 13c** Do you or the supported organization(s) earmark your funds for support of a particular program or activity? If "Yes," explain.

☐ Yes ☐ No

Schedule E. Effective Date

- 1** Are you applying for reinstatement of exemption after being automatically revoked for failure to file required returns or notices for three consecutive years? If "No," continue to Line 2. ☐ Yes ☐ No

- 1a** Revenue Procedure 2014-11, 2014-1 C.B. 411, provides procedures for reinstating your tax-exempt status. Select the section of Revenue Procedure 2014-11 under which you want us to consider your reinstatement request.

☐ Section 4. You are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. Do not complete the rest of Schedule E.

☐ Section 5. You are seeking retroactive reinstatement under section 5 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 5, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.

Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in at least one of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices. Do not complete the rest of Schedule E.

☐ Section 6. You are seeking retroactive reinstatement under section 6 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 6, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.

Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in each of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices. Do not complete the rest of Schedule E.

☐ Section 7. You are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filling this application. Do not complete the rest of Schedule E.

- 2** Generally, if you did not file Form 1023 within 27 months of formation, the effective date of your exempt status will be the date you filed Form 1023 (submission date). Requests for an earlier effective date may be granted when there is evidence to establish you acted reasonably and in good faith and the grant of relief will not prejudice the interests of the government.

☐ Check this box if you accept the submission date as the effective date of your exempt status. Do not complete the rest of Schedule E.

☐ Check this box if you are requesting an earlier effective date than the submission date.

- 2a** Explain why you did not file Form 1023 within 27 months of formation, how you acted reasonably and in good faith, and how granting an earlier effective date will not prejudice the interests of the Government.

You may want to include the events that led to the failure to timely file Form 1023 and to the discovery of the failure, any reliance on the advice of a qualified tax professional and a description of the engagement and responsibilities of the professional as well as the extent to which you relied on the professional, a comparison of (1) what your aggregate tax liability would be if you had filed this application within the 27-month period with (2) what your aggregate liability would be if you were exempt as of your formation date, or any other information you believe will support your request for relief.

Schedule F. Low-Income Housing

- 1** Describe each facility including the type of facility, whether you own or lease the facility, how many residents it can accommodate, the current number of residents, and whether the residents purchase or rent housing from you.

Stepping Stones Project does not own real estate but operates through leased multi-family housing units within the Chicago area. Type of Facility Leased apartments and townhomes within existing multi-family buildings. Each leased property accommodates 2-6 residents per unit, depending on configuration. Our initial portfolio consists of 3 leased units with a combined capacity of up to 12 residents. At program launch Year 1 we expect to serve 6-8 residents, with expansion to additional units in Years 2-5 as funding allows. All facilities are leased, not owned, at this time. Stepping Stones Project may pursue ownership of dedicated housing facilities in future years as capital campaigns allow. Residents do not purchase housing. Instead, they make modest income-based rental contributions generally not exceeding 30 percent of their income. The balance of rent and utilities is covered by the organization through a combination of grants, donations, and government housing subsidies.

- 2** Describe who qualifies for your housing in terms of income levels or other criteria and explain how you select residents.

Stepping Stones Project provides housing to disadvantaged individuals and families, with priority for veterans, single mothers, seniors, and persons with disabilities. Applicants must earn at or below 50 percent of the Area Median Income (AMI) as defined by HUD. Selection is based on an application and screening process that verifies income, household size, and qualifying status. Preference is given to those experiencing homelessness, unstable housing, or unsafe living conditions. If demand exceeds available units, applicants are placed on a waitlist and admitted based on urgency of need and availability. Stepping Stones Project is committed to equal opportunity housing and does not discriminate based on race, religion, gender, or any other protected status.

- 3** Do you meet the safe harbor requirements outlined in Revenue Procedure 96-32, 1996-1 C.B. 717, which provides guidelines for providing low-income housing that will be treated as charitable, including for each project that (a) at least 75 percent of the units are occupied by residents that qualify as low-income and (b) either at least 20 percent of the units are occupied by residents that also meet the very low-income limit for the area or 40 percent of the units are occupied by residents that also do not exceed 120 percent of the area's very low-income limit, and less than 25 percent of the units are provided at market rates to persons who have incomes in excess of the low-income limit?

☒ Yes ☐ No

- 4** Is your housing affordable to low-income residents? If "Yes," describe how your housing is made affordable to low-income residents.

☒ Yes ☐ No

Stepping Stones Project ensures housing is affordable by limiting resident rent contributions to no more than 30 percent of household income, consistent with HUD standards for affordability. All residents must qualify as low-income, generally at or below 50 percent of Area Median Income (AMI). The difference between tenant contributions and actual housing costs is covered by grants, donations, and, when available, government housing subsidies or vouchers. This model guarantees that residents facing financial hardship can secure safe, stable housing without being overburdened by rent.

- 5** Do you impose any restrictions to make sure that your housing remains affordable to low-income residents? If "Yes," describe these restrictions.

☒ Yes ☐ No

Yes. Stepping Stones Project restricts occupancy to applicants earning at or below 50 percent of Area Median Income (AMI) as defined by HUD. Rent is capped at no more than 30 percent of household income, ensuring ongoing affordability. Lease agreements and program policies expressly prohibit charging market-rate rents. When accepting grants or government subsidies, we comply with all affordability covenants tied to those funds. These restrictions guarantee that housing remains dedicated to low-income residents and cannot be diverted to higher-income tenants.

Schedule F. Low-Income Housing *(continued)*

- 6** In addition to rent or mortgage payments, do residents pay periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. ☐ Yes ☒ No

- 7** Do you provide social services to residents? If "Yes," describe these services. ☐ Yes ☒ No

- 8** Do you participate in any government housing programs? If "Yes," describe these programs. ☒ Yes ☐ No

Yes. Stepping Stones Project plans to participate in government housing programs administered through the Chicago Housing Authority (CHA). This will allow low-income residents to contribute a portion of their income toward rent while the voucher covers the balance. Participation in CHA programs ensures that housing remains affordable to residents at or below 50 percent of Area Median Income (AMI) and aligns our operations with HUD affordability standards. This partnership will help us expand access to safe, stable housing for disadvantaged populations in Chicago.

Schedule G. Successors to Other Organizations

- 1** List the name, last address, and EIN of your predecessor organization and describe its activities.

- 2** List the owners, partners, principal stockholders, officers, and governing board members of your predecessor organization. Include their names, addresses, and share/interest in the predecessor organization (if for-profit).

- 3** Are you a successor to a for-profit organization? If "Yes," explain your relationship with the predecessor organization that resulted in your creation and explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status; continue to Line 4.

☐ Yes☐ No

- 3a** Explain your relationship with the other organization that resulted in your creation and why you took over the activities or assets of another organization.

Schedule G. Successors to Other Organizations *(continued)*

- 4** Do or will you maintain a working relationship with any of the persons listed in question 2 or with any for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the relationship.

☐ Yes ☐ No

- 5** Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof and describe any restrictions that were placed on the use or sale of the assets.

☐ Yes ☐ No

- 6** Were any debts or liabilities transferred from the predecessor for-profit organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed.

☐ Yes ☐ No

- 7** Will you lease or rent any property or equipment to or from the predecessor organization or any persons listed in Line 2 or a for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the arrangement(s) including how the lease or rental value was determined.

☐ Yes ☐ No

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures**Section I Public charities and private foundations complete lines 1 through 8 of this section.**

- 1** Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc., including the purpose, number and amount(s) of grants, how the program is publicized, and if you award educational loans, the terms of the loans.

We do not offer scholarships, fellowships, educational loans, or other educational grants.

- 2** Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," explain. ☐ Yes ☒ No

We do not offer scholarships, fellowships, educational loans, or other educational grants.

- 3** Describe the specific criteria you use to determine who is eligible for your program (for example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.).

We do not offer scholarships, fellowships, educational loans, or other educational grants.

- 4** Describe the specific criteria you use to select recipients (for example, specific selection criteria could consist of prior academic performance, financial need, etc.).

We do not offer scholarships, fellowships, educational loans, or other educational grants.

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

- 5** Describe any requirement or condition you impose on recipients to obtain, maintain, or qualify for renewal of a grant (for example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.).

We do not offer scholarships, fellowships, educational loans, or other educational grants.

- 6** Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Explain whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.

We do not offer scholarships, fellowships, educational loans, or other educational grants.

- 7** How do you determine who is on the selection committee for the awards made under your program?

We do not offer scholarships, fellowships, educational loans, or other educational grants.

- 8** Are relatives of members of the selection committee, or of your officers, directors, or substantial contributors eligible for awards made under your program? If "Yes," what measures do you take to ensure unbiased selections?

☐ Yes

☒ No

Do not complete the rest of Schedule H. If you are a private foundation, you will be directed to complete Section II of Schedule H later in the application.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures (continued)**Section II Private foundations complete lines 1 through 7 of this section. Public charities do not complete this section.**

- 1** As a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? ☐ Yes ☐ No

If "No," do not complete the rest of Schedule H.

- 1a** Check the box(es) indicating under which section(s) you want your grant making procedures to be considered.

- ☐ 4945(g)(1) - Scholarship or fellowship grant to an individual for study at an educational institution
- ☐ 4945(g)(3) - Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product

- 2** Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring? ☐ Yes ☐ No

- 3** Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in Line 2? ☐ Yes ☐ No

- 4** Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an employee of a particular employer? ☐ Yes ☐ No

If "No," do not complete the rest of Schedule H.

- 5** Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? ☐ Yes ☐ No

- 6** Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? If "No," continue to Line 7. ☐ Yes ☐ No

- 6a** Will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? ☐ Yes ☐ No

- 7** Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? ☐ Yes ☐ No

If "No," do not complete the rest of Schedule H.

- 7a** Will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? ☐ Yes ☐ No

If "Yes," do not complete the rest of Schedule H.

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

- 7b** Will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution; do not complete the rest of Schedule H.

☐ Yes ☐ No

- 7c** Will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test or the 10% test in questions 7a and 7b.

☐ Yes ☐ No