



Organization Name: \_\_\_\_\_

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

**Part II Narrative of Activities**

**1** Has the organization already received tax exempt status under IRC 501(c)(3) at the federal level? . . . . . **1** ☐ **Yes** ☐ **No**  
If "Yes," the organization may choose to file form FTB 3500A, Submission of Exemption Request.  
For more information, get form FTB 3500A.  
If "No," continue.

**2** Enter the California Revenue and Taxation Code (R&TC) section that best fits the organization's purpose/activity.  
See the Exempt Classification Chart on page 5. Example: A homeowner's association would enter the letter T . . **2** **R&TC Section 23701** \_\_\_\_\_

**3** Enter the date the organization formed . . . . . **3** \_\_\_\_/\_\_\_\_/\_\_\_\_  
M M D D Y Y Y Y

**4** Was the organization formed in another state? . . . . . **4** ☐ **Yes** ☐ **No**  
If "Yes," answer question 4a and question 4b.

**a** List the state where the organization was formed. . . . . **4a** \_\_\_\_\_

**b** Is the organization qualified through the California SOS? . . . . . **4b** ☐ **Yes** ☐ **No**

If "Yes," enter the date qualified . . . . . \_\_\_\_/\_\_\_\_/\_\_\_\_  
M M D D Y Y Y Y

**5** What is the organization's annual accounting period ending (APE)?  
(must end on the last day of the calendar or fiscal year). . . . . **5** \_\_\_\_/\_\_\_\_  
M M D D

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

**7** Is the organization currently conducting, or plan to conduct activities? . . . . . **7** ☐ **Yes** ☐ **No**  
If "Yes," enter the date the activities began, or will begin . . . . . \_\_\_\_/\_\_\_\_/\_\_\_\_  
M M D D Y Y Y Y

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

Organization Name: \_\_\_\_\_

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

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

**8** Describe the organization's past, present, and planned activities below. Do not merely refer to or repeat the language in the organizational document. List each activity separately, in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include:

- (a) a detailed description of the activity, including its purpose and how each activity furthers the organization's exempt purpose.
- (b) when the activity was or will be initiated.
- (c) where and by whom the activity will be conducted.

Organization Name: \_\_\_\_\_

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

**Part III Financial Data**

Complete the financial statement for the current year and for each of the three preceding years in existence. See instructions on page 5 for more information.

	Current Tax Year/Proposed Budget	Three preceding years for each year in existence			
	From To	From To	From To	From To	Total
<b>RECEIPTS</b>					
Gifts, grants, and contributions received					
Fundraising					
Membership income					
Membership dues and assessments (R&TC Section 23701t)					
Nonmembership income					
Nonmembership income (R&TC Section 23701g or R&TC 23701t)					
Gross amounts derived from activities not related to exempt purposes					
Gross receipts from admissions					
Gross receipts from commissions					
Gross receipts from advertising					
Gross receipts from sale of merchandise					
Gross receipts from services provided					
Gross investment income					
Gross receipts from furnishing of facilities					
Gross royalty income					
Gross rental income					
Gain or loss from sale of capital assets					
Other income (attach sheet itemizing each type)					
<b>TOTAL RECEIPTS</b> .....					

**EXPENSES**

Expenses directly related to the organization's exempt purposes					
Expenses not related to the organization's exempt purposes activities					
Contributions, gifts, grants, and similar amounts paid (attach schedule)					
Disbursements to or for member benefit (attach schedule)					
Compensation of officers					
Compensation of directors					
Compensation of trustees					
Professional fees/private contractors					
Other salaries and wages					
Rental expenses (occupancy)					
Fundraising expenses					
Advertising expenses					
Other (including all operational and administrative expenses – attach sheet)					
<b>TOTAL EXPENSES</b> .....					

<b>EXCESS OF RECEIPTS OVER EXPENSES</b> .....					
---	--	--	--	--	--

Organization Name: \_\_\_\_\_

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

**Part III Continued**

**Balance Sheet (for the organization's most recently completed tax year)**

		Year End:
<b>Assets</b>		
1 Cash . . . . .	1	
2 Accounts receivable, net. . . . .	2	
3 Inventories . . . . .	3	
4 Bonds and notes receivable . . . . .	4	
5 Corporate stocks . . . . .	5	
6 Loans receivable. . . . .	6	
7 Other investments . . . . .	7	
8 Depreciable and depletable assets . . . . .	8	
9 Land . . . . .	9	
10 Other assets (attach an itemized list) . . . . .	10	
11 Total assets (add line 1 through line 10). . . . .	11	
<b>Liabilities</b>		
12 Accounts payable . . . . .	12	
13 Contributions, gifts, grants, etc., payable . . . . .	13	
14 Mortgages and notes payable. . . . .	14	
15 Other liabilities . . . . .	15	
16 Total liabilities (add line 12 through line 15). . . . .	16	
<b>Fund Balances or Net Assets</b>		
17 Total fund balances or net assets . . . . .	17	
18 Total liabilities and fund balances or net assets (add line 16 and line 17) . . . . .	18	

19 Has there been any substantial change in the organization's assets or liabilities since the end of the period shown above? If "Yes," explain . . . . . 19 ☐ Yes ☐ No

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

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

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

Organization Name: \_\_\_\_\_

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

**Part IV Compensation of Officers, Directors and Trustees (continued)**

**Will any incorporator, founder, board member or other person(s) or entity:**

- 1** Share any facilities with the organization? ..... **1** ☐ Yes ☐ No

If "Yes," describe the facility and state any rents charged.

Name	Title	Facility Description	Address	Rent charged
			-----	
			-----	
			-----	
			-----	

- 2** Rent, sell, or transfer property to this organization? ..... **2** ☐ Yes ☐ No

If "Yes," explain the parties involved and each transaction in detail.

Name	Title	Property Description	Value of Property	Type of Transaction

- 3** Be compensated for services other than performing as a board member or employee? ..... **3** ☐ Yes ☐ No

If "Yes," explain services performed and monies received. Also list the name of other directors, indicating their blood or marriage/RDP relationship, if any, to the compensated directors.

Name	Title	Services Performed	Compensation	Relationship

Organization Name: \_\_\_\_\_

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

**Part V History**

- 1** List any previous California entity ID numbers assigned to the organization. . . . . **1** ☐ **None**

--

- 2** Was this organization previously granted, denied, or revoked exemption by the Internal Revenue Service? . . . . **2** ☐ **Yes** ☐ **No**

If "Yes," complete the information below and provide a copy of any federal exemption determination letters received.

<input type="checkbox"/> Granted, IRC Section 501(c)_____	<input type="checkbox"/> Denied	<input type="checkbox"/> Revoked
Date: _____	Date: _____	Date: _____

- 3** Was this organization previously granted, denied, or revoked exemption by California? . . . . . **3** ☐ **Yes** ☐ **No**

If "Yes," complete the information below and provide a copy of any state determination letters received.

<input type="checkbox"/> Granted, R&TC Section 23701_____	<input type="checkbox"/> Denied	<input type="checkbox"/> Revoked
Date: _____	Date: _____	Date: _____

- 4** Has the organization filed any federal returns? . . . . . **4** ☐ **Yes** ☐ **No**

If "Yes," state the type of return (990 or 1120 series) and years filed.

--

**Part VI Specific Activities**

- 1** Does or will the organization fundraise? . . . . . **1** ☐ **Yes** ☐ **No**

If "No," explain the source of funds for the organization.

If "Yes," check all the fundraising programs the organization conducts, or will conduct.

- |  |  |
|--|--|
| <input type="checkbox"/> Mail solicitations<br><input type="checkbox"/> Email solicitations<br><input type="checkbox"/> Personal solicitations<br><input type="checkbox"/> Vehicle, boat, plane, or similar donations<br><input type="checkbox"/> Foundation grant solicitations | <input type="checkbox"/> Phone solicitations<br><input type="checkbox"/> Accept donations on the organization's website<br><input type="checkbox"/> Receive donations from another organization's website<br><input type="checkbox"/> Government grant solicitations<br><input type="checkbox"/> Other |
|--|--|

Describe each fundraising program. For each checked activity, describe the funds raised, how the activity is conducted, and what specific purpose the funds will be used.

--

Organization Name: \_\_\_\_\_

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

**Part VI Specific Activities (continued)**

- 2 a** Does the organization conduct any gaming activities (bingo, raffles, etc)? ..... **2a** ☐ Yes ☐ No

If "Yes," describe the gaming activities.

- b** Is gaming the organization's only activity? ..... **2b** ☐ Yes ☐ No

- 3** Does the organization lease or does it plan to lease any property? ..... **3** ☐ Yes ☐ No

If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of the rental or lease agreement.

- 4** Does or will the organization publish, sell, or distribute any literature? ..... **4** ☐ Yes ☐ No

If "Yes," describe the literature or attach samples. Include any internet sites.

- 5** Does or will the organization publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? ..... **5** ☐ Yes ☐ No

If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed.

- 6** Does or will the organization accept contributions of real property, conservation easements, closely held securities, intellectual property such as patents, trademarks, and copyrights, works of music or art, licenses, royalties, automobiles, boats, planes, or other vehicles, or collectibles of any type? ..... **6** ☐ Yes ☐ No

If "Yes," describe each type of contribution, any conditions imposed by the donor in the contribution, and any agreements with the donor regarding the contribution.

- 7** Does or will the organization operate outside of the United States? ..... **7** ☐ Yes ☐ No

If "Yes," **(a)** name the countries and regions within the countries in which the organization operates, **(b)** describe the operations in each country and region in which the organization operates, **(c)** describe how the operations in each country and region further the organization's exempt purpose.



Organization Name: \_\_\_\_\_

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

## Specific Section Questions

The following are questions for the specific type of exemption requested. Complete only the specific section that the organization requests tax-exempt status under. Refer to the Exempt Classification Chart on page 5 for a list of the various exemptions and comparable federal codes.

**Additional Questions:** Churches, credit counseling organizations, and hospitals applying for tax-exempt status under R&TC Section 23701d or Section 23701f must also complete an additional schedule. See Section D, Religious, charitable, scientific, literary, or educational organization, or Section F, Civic league, social welfare organization, and local association of employees for more information.

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

- 1** Are any services to be performed for members? ..... **1** ☐ Yes ☐ No

If "Yes," explain.

- 2** Cooperative Organizations:

Provide a copy of the federal exemption letter showing exemption under IRC Section 501(c)(5).

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

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

- 1** Is the organization a college fraternity or sorority or a chapter of a college fraternity or sorority? ..... **1** ☐ Yes ☐ No

If "Yes," college fraternities and sororities generally qualify as organizations described in R&TC Section 23701g.

For more information, get FTB Pub 1077, Guidelines for Social and Recreational Organizations. If R&TC Section 23701g appears to apply, **do not** complete Section B. Go to Section G, Social and recreational organization.

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

If "No," explain.

- 3** Is the organization a subordinate or local lodge, etc? ..... **3** ☐ Yes ☐ No

If "Yes," attach a certificate signed by the secretary of the parent organization certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.

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

If "Yes," answer question 4a and question 4b.

**a** What is the number of subordinate lodges in active operation? ..... **4a** \_\_\_\_\_

**b** Are periodic meetings held? ..... **4b** ☐ Yes ☐ No

If periodic meetings are not held, explain.

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

Organization Name: \_\_\_\_\_

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

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

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

If "Yes," explain.

--

- 2** Where is the property located?

--

- 3** Who owns title to the property? If there is more than one owner, attach a list.

Name	ITIN/FEIN	Address

- 4** What is the cost or estimated current value of property owned? ..... **4** \$ \_\_\_\_\_

- 5** Does the organization have a perpetual care fund? ..... **5** ☐ Yes ☐ No

If "Yes," provide a copy of the federal exemption letter and a copy of the fund agreement and answer question 5a through question 5d.

- a** What are the contents of the fund (cash, securities, unsold land, etc.)?

--

- b** How is, or will, the fund be administered?

--

- c** Explain the specific purposes of the fund.

--

- d** What are the names of the persons administering the fund?

--

- 6** If the organization is claiming exemption as a perpetual care fund for an organization described in IRC Section 501(c)(13), has the cemetery organization, for which funds are held, established exemption under that section? ..... **6** ☐ Yes ☐ No

If "No," explain.

--

Organization Name: \_\_\_\_\_

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

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

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

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

\*A church is subject to California franchise or income tax until the organization applies for and receives California tax-exempt status.

Describe how the organization qualifies for tax-exempt status as the type of organization checked above.

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

If "Yes," explain.

**3** Does the organization attempt to influence legislation? ..... **3** ☐ Yes ☐ No  
If "Yes," explain how the organization attempts to influence legislation.

**4** Does the organization support or oppose candidates in political campaigns in any way? ..... **4** ☐ Yes ☐ No  
If "Yes," explain.

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

**6** **a** Does the organization operate as a church? ..... **6a** ☐ Yes ☐ No  
If "Yes," complete Schedule A, Churches, on side 21.  
**b** Is the organization's main function to provide hospital or medical care? ..... **6b** ☐ Yes ☐ No  
If "Yes," complete Schedule B, Hospitals, on side 23.  
**c** Is the organization a credit counseling organization? ..... **6c** ☐ Yes ☐ No  
If "Yes," complete Schedule C, Credit Counseling Organizations, on side 25.

Organization Name: \_\_\_\_\_

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

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

- 1** Has the organization performed, or does it plan to perform, particular services for members, shareholders, or others such as furnishing credit reports or collection accounts, inspecting products, conducting advertising, purchasing merchandise, or other similar undertakings? ..... **1** ☐ Yes ☐ No

If "Yes," describe the types of services provided including income realized and expenses incurred in such activities.  
If engaged in advertising attach samples of materials.

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

- 1** How will the organization promote the common good or welfare of an entire community?

- 2** Is the organization a credit counseling organization? ..... **2** ☐ Yes ☐ No

If "Yes," complete Schedule C, Credit Counseling Organization, on side 25.

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

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

- 1** What is the focus of the organization's activities? (cars, golf, quilts, etc). How many members? Explain.

- 2** Does a percentage of this organization's income come from the general public's use of club facilities or in participation in club activities? ..... **2** ☐ Yes ☐ No

If "Yes," explain and list the percentage.

- 3** Has the organization rented, leased, or sold, or does it plan to rent, lease, or sell any part of the club's property to others? ..... **3** ☐ Yes ☐ No

If "Yes," explain.

- 4** Has the organization derived, or will it derive, any income from nonmembers not explained above? ..... **4** ☐ Yes ☐ No

If "Yes," provide a schedule showing member and nonmember income for the past three years and a proposed budget separating member and nonmember income for the next period of operation.

*Section G continued*

Organization Name: \_\_\_\_\_

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

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

**5** Does the organization have different classes of membership? . . . . . **5** ☐ Yes ☐ No

If "Yes," describe the dues and privileges of each class.

**6** Is the organization's income from investments and gross receipts from the general public 35% or more? . . . . . **6** ☐ Yes ☐ No

**7** Is the income from the general public greater than 15% of total receipts? . . . . . **7** ☐ Yes ☐ No

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

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

Incorporated organizations seeking exemption under R&TC 23701h that have members must incorporate under the for-profit provisions of the California Corporations Code.

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

If "No," explain. If "Yes," answer question 1a and question 1b.

**a** List the name, FEIN, address, and number of shares held by each shareholder or parent organization.

Attach another sheet if necessary.

Name	FEIN	Address	Number of Shares
		-----	
		-----	
		-----	

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

**2** Attach a copy of the exemption letter (federal or California) for each organization for which property will be held. If property will be held for organizations located in California, the organization must furnish a California exempt determination or acknowledgement letter.

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

If "Yes," what is the amount? If "No," explain.

Organization Name: \_\_\_\_\_

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

**Section I R&TC Section 23701i – Voluntary employees’ beneficiary organization**

- 1** Describe the voluntary employees’ beneficiary organization.

- 2** Furnish a copy of the federal exemption determination letter under IRC Section 501(c)(9).

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

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

- 1** Is the organization a college fraternity or sorority, or a chapter of a college fraternity or sorority? ..... **1** ☐ Yes ☐ No

If “Yes,” college fraternities and sororities generally qualify as organizations described in R&TC Section 23701g.

For more information, get FTB Pub 1077, Guidelines for Social and Recreational Organizations.

If R&TC Section 23701g appears to apply, do **not** complete Section L. Go to Section G, Social and recreational organization.

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

If “No,” explain.

- 3** Is the organization a subordinate, chapter, or local lodge, etc? ..... **3** ☐ Yes ☐ No

If “Yes,” attach a certificate signed by the secretary of the parent organization certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.

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

If “Yes,” answer question 4a and question 4b.

**a** What is the number of subordinate lodges in active operation? ..... **4a** \_\_\_\_\_

**b** Are periodic meetings held? ..... **4b** ☐ Yes ☐ No

If periodic meetings are not held, explain.

**Section N R&TC Section 23701n – Supplemental unemployment compensation trust**

Attach a copy of the supplemental unemployment benefit plan. Include any pertinent agreements. Also, attach a copy of the federal exemption determination letter.

Organization Name: \_\_\_\_\_

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

**Section T R&TC Section 23701t – Homeowners' association**

**1** Furnish a copy of the recorded Declaration of Covenants, Conditions, and Restrictions.

**2** Is the purpose of this organization to manage and maintain residential association property of members? . . . . **2** ☐ Yes ☐ No

If "No," explain.

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

**4** Have any units/lots been sold? . . . . . **4** ☐ Yes ☐ No

If "No," when will the first unit be available for sale? . . . . .      /      /       
M M D D Y Y Y Y

If "Yes," when was the first unit sold? . . . . .      /      /       
M M D D Y Y Y Y

**5** When were, or will dues first be collected? . . . . . **5**      /      /       
M M D D Y Y Y Y

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

**7 a** Will any of the individual units/lots owned by the organization or its members be used for nonresidential purposes? . . . . . **7a** ☐ Yes ☐ No

**b** What is the percentage of the units/lots that will be used for nonresidential purposes? . . . . . **7b** \_\_\_\_\_ %

**8** Condominium management associations only:

**a** What is the total square footage of all residential units? . . . . . **8a** \_\_\_\_\_

**b** What is the total square footage of all units (residential and non-residential use)? . . . . . **8b** \_\_\_\_\_

**9** Residential real estate management associations only:

**a** What is the total number of lots? . . . . . **9a** \_\_\_\_\_

**b** What is the number of lots zoned residential? . . . . . **9b** \_\_\_\_\_

**10 a** What is the association's total gross income? . . . . . **10a** \$ \_\_\_\_\_

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

**11 a** What are the association's total expenditures? . . . . . **11a** \$ \_\_\_\_\_

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

**12** Will this organization own, maintain, or operate a mutual water company, well, electrical generating facility, or other utility? . . . . . **12** ☐ Yes ☐ No

If "Yes," describe in detail and answer question 13 through question 16.

*Section T continued*

Organization Name: \_\_\_\_\_

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

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

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

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

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

**15** Are the members/shareholders assessed equally on the basis of square footage/acreage? . . . . . **15** ☐ **Yes** ☐ **No**  
If “No,” explain how members are assessed.

**16** Are meters utilized to determine charges to members/stockholders? . . . . . **16** ☐ **Yes** ☐ **No**  
If “Yes,” provide a detailed breakdown on how rates are determined and the amount of revenue received.



Organization Name: \_\_\_\_\_

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

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

**1** Attach samples of all certificates of participation or other securities to be issued.

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

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

**1** Are all members of the organization owners of manufactured homes, mobile homes, or mobile home tenants of the mobile home park? ..... **1** ☐ Yes ☐ No  
If “No,” explain the circumstances under which other individuals can become members of the organization.

**2** Describe the mobile home park in which owner/tenant members reside.

**3** Will the organization carry on activities other than purchasing or preparing to purchase the mobile home park in which members reside? ..... **3** ☐ Yes ☐ No  
If “Yes,” describe in detail the other activities.

**4** Are all the lots within the park rented or leased to mobile home or manufactured home owners? ..... **4** ☐ Yes ☐ No  
If “No,” explain.

**5** Does the rent paid by each owner include rental for the lot occupied by the mobile home or manufactured home? ..... **5** ☐ Yes ☐ No  
If “No,” explain.

Organization Name: \_\_\_\_\_

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

**Section W R&TC Section 23701w – War veterans organization**

**Complete if a post or organization of past or present members of the Armed Forces of the United States.**

- 1** What is the total membership of the post or organization? ..... **1** \_\_\_\_\_
- 2 a** How many members are present or former members of the Armed Forces of the United States? ..... **2a** \_\_\_\_\_
- b** How many members are cadets (include students in college, university, or armed services academies)? ... **2b** \_\_\_\_\_
- c** How many are spouses/RDPs, widows or widowers of cadets or of past or present members of the Armed Forces of the United States? ..... **2c** \_\_\_\_\_
- 3** Does the organization have any other membership category? ..... **3** ☐ Yes ☐ No
- a** If “Yes,” how many members? ..... **3a** \_\_\_\_\_
- b** Explain in detail.

**Complete if an auxiliary unit, society, post, or organization of past or present members of the Armed Forces of the United States.**

- 4** Is the organization affiliated with and organized according to the bylaws and regulations formulated by such an exempt post or organization? ..... **4** ☐ Yes ☐ No
- 5** How many members does the organization have? ..... **5** \_\_\_\_\_
- 6** How many members are past or present members of the Armed Forces of the United States, or have spouses/RDPs or persons related to them within two degrees of blood relationship (grandparents, brothers, sisters, and grandchildren are the most distant relationships allowable) that are past or present members of the Armed Forces of the United States (enter total)? ..... **6** \_\_\_\_\_
- 7** Are all of the members themselves members of a post or organization, past or present members of the Armed Forces of the United States, or spouses/RDPs of members of such a post or organization, or related to members of such a post or organization within two degrees of blood relationship? ..... **7** ☐ Yes ☐ No
- If “No,” explain in detail.

Organization Name: \_\_\_\_\_

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

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

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

Incorporated organizations seeking exemption under R&TC Section 23701x that have members must incorporate under the for-profit provisions of the California Corporations Code.

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

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

If "No," explain.

- a** List the name, FEIN, address, and the number of shares of capital stock held by each parent organization.

Attach another sheet if necessary.

Name	FEIN	Address	Number of Shares

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

- 2** Provide a copy of each parent organization's federal exemption determination letter or federal plan letter.

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

- (1) A governmental plan described in IRC Section 414(d).  
 (2) The United States, any state or political subdivision thereof, or any agency or instrumentality of the foregoing.

- 4** Does the organization turn over net income to a parent organization? . . . . . **4** ☐ **Yes** ☐ **No**

If "Yes," list the amounts given to each parent. If no, explain.

Organization Name: \_\_\_\_\_

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

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

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

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

**3** Does the organization have a Federal charter? . . . . . **3** ☐ **Yes** ☐ **No**

If "Yes," provide a copy.

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

If "Yes," explain.

**Section Z R&TC Section 23701z – Self-insurance pool for charitable organizations**

**1** Provide a list of names, California corporation numbers, and FEIN for all participants in the pool.

**2** Describe in detail the activities of each participating corporation.

**3** Furnish a copy of the latest federal exemption determination letter showing exemption under IRC Section 501(c)(3) for each participating corporation.

**4** Describe in detail all insurance services to be provided to members of the pool.

Organization Name: \_\_\_\_\_

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

## Schedule A - Churches

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

- 
- 1** Has a permanent place of worship been established? ..... **1** ☐ **Yes** ☐ **No**  
If "Yes," at what address? Who is the legal owner of the property? Other property use?

- 
- 2** Does the organization have a regular congregation or conduct religious services on a regular basis? ..... **2** ☐ **Yes** ☐ **No**  
If "Yes," how many usually attend the regular worship services? Where and how often are religious services held? Explain.

- 
- 3** Explain the background and training of the religious leaders.

- 
- 4** Will income be received from incorporators, ministers, officers, directors, or their families? ..... **4** ☐ **Yes** ☐ **No**  
If "Yes," explain, including dollar amounts received.

- 
- 5** Will any founder, member, or officer take a vow of poverty? ..... **5** ☐ **Yes** ☐ **No**  
If "Yes," explain.

- 
- 6** Will any founder, member, or officer transfer personal assets to this organization, like a home, automobile, furnishings, business, or recreational assets, etc., that will be made available for the personal use of the donors? ..... **6** ☐ **Yes** ☐ **No**  
If "Yes," explain.

*Schedule A Churches continued*

Organization Name: \_\_\_\_\_

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

## Schedule A - Churches (continued)

---

- 7** Will any founder, member, or officer assign or donate income to the organization that will be used to pay their own personal salary, living allowance, or that will result in any other personal benefit (such as food, medical expenses, clothing, insurance, etc.)? ..... **7** ☐ **Yes** ☐ **No**

If "Yes," explain.

- 
- 8** Does the organization have a written creed, statement of faith, or summary of beliefs? ..... **8** ☐ **Yes** ☐ **No**

If "Yes," explain.

- 
- 9** Do the religious leaders conduct baptisms, weddings, funerals, etc? ..... **9** ☐ **Yes** ☐ **No**

If "Yes," explain.

- 
- 10** Does the organization ordain, commission, or license ministers or religious leaders? ..... **10** ☐ **Yes** ☐ **No**

If "Yes," describe.

Organization Name: \_\_\_\_\_

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

## Schedule B - Hospitals

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

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

*Schedule B Hospitals continued*

Organization Name: \_\_\_\_\_

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

## Schedule B – Hospitals (continued)

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



Organization Name: \_\_\_\_\_

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

## Schedule C – Credit Counseling Organizations

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

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