This booklet contains:

**Form FTB 3500, Exemption Application**

Use form FTB 3500 to apply for exemption from California income or franchise taxes.
# Table of Contents

General Information ............................................................................. Page 3  
Specific Instructions ............................................................................. Page 6  
Procedural Checklist ............................................................................. Page 7  
Form FTB 3500 Exemption Application General Questions ......................... Side 1  
Form FTB 3500 Exemption Application Specific Section Questions  
  Section A, Labor, agricultural, or horticultural organization ................ Side 9  
  Section B, Fraternal societies, orders, or associations, etc. (Lodge system with benefits) . Side 9  
  Section C, Cemeteries, crematoria, and like corporations ................ Side 10  
  Section D, Religious, charitable, scientific, literary, or educational organization. Side 11  
  Section E, Business league, chamber of commerce, professional association, or society . Side 12  
  Section F, Civic league, social welfare organization, or local association of employees . Side 12  
  Section G, Social and recreational organization. . . Side 12  
  Section H, Title holding organization . . . . . . . . . . . . . . . . . . . . Side 13  
  Section I, Voluntary employees’ beneficiary organization. . . Side 14  
  Section L, Fraternal beneficiary societies, orders, or associations, etc.  
   (Lodge system with no benefits) . . . . . . . . . . . . . . . . . . Side 14  
  Section N, Supplemental unemployment compensation trust . Side 14  
  Section T, Homeowners’ association . . . . . . . . . . . . . . . . . . . . Side 15  
  Section U, Public facility financial corporation . . . . . . . . Side 17  
  Section V, Mobile home park acquisition organization ... Side 17  
  Section W, War veterans organization . . Side 18  
  Section X, Title holding organization . . . . . . . . . . . . . . Side 19  
  Section Y, Credit union (state chartered effective on or after January 1, 1999) . Side 20  
  Section Z, Self-insurance pool for charitable organizations . Side 20  
Additional Questions  
  Schedule A – Churches . . . Side 21  
  Schedule B – Hospitals . . . Side 23  
  Schedule C – Credit Counseling Organizations . Side 25  
Guidelines for Bylaws . . . . . . . . . . . . . . . . . . . . . . . . Side 34  
Guidelines for Organizing Documents . . . . . . . . . . . . . . . Side 35  
How to Get California Tax Information . . . . . . . . . . . Side 44
In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to ftb.ca.gov and search for conformity. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&T&C) in the instructions. Taxpayers should not consider the instructions as authoritative law.

**Important Information**

All corporations even if organized on a nonprofit basis, are subject to California corporation franchise tax or income tax until the Franchise Tax Board (FTB) grants tax-exempt status to the organization. Unincorporated associations organized on a nonprofit basis are only subject to the income tax.

Use the most current version of form FTB 3500, Exemption Application. The use of a prior version of the form or failure to provide all requested information may delay the exemption application process.

**Nonprofit Does Not Mean Tax-Exempt**

To apply for exemption from corporate franchise or income tax, an organization must file form FTB 3500 with all required documentation.

- Until the exemption is granted, the organization remains taxable and the requirement to file a state tax return continues. The FTB may require the organization to file exempt returns for the period of time the exemption is requested.

- The fact that the organization is exempt from federal income tax does not automatically exempt it from California tax.

- California may require the organization to obtain a federal exemption determination letter that establishes or shows its tax-exempt status prior to issuing a state exemption determination letter.

**IRC Sections 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), 501(c)(7), or 501(c)(19) Organizations**

California law allows federally tax-exempt IRC Sections 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), 501(c)(7), or 501(c)(19) organizations to be exempt from state income taxes after submitting Form FTB 3500A, Submission of Exemption Request, and a federal determination letter to the FTB. To get form FTB 3500A, go to ftb.ca.gov/forms and search for 3500A.

The organization must notify the FTB when the Internal Revenue Service (IRS) revokes their federal tax-exempt status. The FTB will revoke the tax-exempt status if the entity fails to meet certain state provisions governing exempt organizations. If an organization's tax-exempt status is revoked or denied, the organization will need to file form FTB 3500 to reinstate its tax-exempt status.

**Veterans' Organizations**

Effective January 1, 2018, veterans' organizations that are federally tax-exempt under Internal Revenue Code (IRC) Section 501(c)(19) may submit a copy of their Internal Revenue Service (IRS) tax-exempt determination letter to the Franchise Tax Board (FTB) to establish their state income tax exemption. Veterans' organizations that are not issued a federal determination letter can still file for an application to obtain a California tax-exempt status.

**Disclosure of Application Materials**

Until the FTB grants tax-exempt status, the application and all associated documentation is confidential. The FTB may not discuss the application with any unauthorized person. However, once exemption is granted, the application, and supporting documents, shall be open to public inspection.

Upon the organization's request, public disclosure of documents relating to any trade secrets, patents, process, style of work, or apparatus may be withheld if the FTB determines that disclosure would adversely affect the organization. Additionally, public disclosure of documents may also be withheld if the disclosure would adversely affect national defense.

**California Registered Domestic Partners (RDP)**

For purposes of California income tax, references to spouse, husband, or wife also refer to a California RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic “partner” and a California registered domestic “partnership,” as applicable. For more information on RDPS, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

**General Information**

**A Purpose**

The purpose of form FTB 3500 is to apply for tax-exempt status from California franchise and income tax. If the organization provides all answers and documents required, the FTB will determine if the organization qualifies for tax-exempt status.

**B What to Send**

To apply for tax-exempt status, the organization must include:

1. A completed form FTB 3500, with an original signature of an individual, such as:
   - An elected officer
   - A director
   - An authorized representative
   - A trustee (if the organization is a trust)

2. All information and documents requested in the application.

3. A $25 application fee. Using black or blue ink, make the check or money order payable to the “Franchise Tax Board.” Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.
C Where to Apply
Mail form FTB 3500, with the supporting documents to:
EXEMPT ORGANIZATIONS UNIT MS F120
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286
If you have questions about this form, call 916.845.4171.

D What Happens Next
• If the organization qualifies for tax-exempt status, the FTB will mail a determination letter to the organization. The determination letter is proof of tax-exempt status. The FTB does not issue a “tax-exempt ID number.”
• Failure to furnish ALL required information may delay the application process, or the application may be denied.
• If additional information is required, or if documents need to be amended, the FTB will contact the person or representative designated on form FTB 3500.

E Incorporated Organizations
If the organization is incorporated, send the following to the FTB:
• The items listed under General Information B, What to Send.
• A copy of the articles of incorporation and all amendments stamped by the California Secretary of State (SOS).
• A copy of the corporation’s bylaws or other code of regulations. See Guidelines For Bylaws on page 34.
If the organization is not incorporated and wishes to do so, the organization should first incorporate before applying for exemption.
For more information on incorporating go to sos.ca.gov.

Articles of Incorporation
The articles of incorporation must meet the requirements of the California Corporations Code, and the California R&TC.
Guidelines for Organizing Documents and the sample articles of incorporation are structured to meet the California SOS requirements for incorporating and the requirements necessary for exemption.
Generally, organizations incorporating as nonprofit must do so under one of the three sections of the California Corporations Code Section 5110 (public benefit), Section 7110 (mutual benefit), or Section 9110 (religious).
Exceptions:
• Organizations seeking exemption under R&TC Section 23701h or Section 23701x that have members may incorporate under the stock provisions of the California Corporations Code. (See California Corporations Code Section 202.)
• If an unincorporated association is being incorporated, an article (like the following) must be added: “The name of the existing unincorporated association now being incorporated by the filing of the articles is (state name of association).

F Foreign Corporations
If the organization is incorporated in another state or country, it is considered a foreign corporation. A foreign corporation doing business or operating in California has a requirement to file an annual income tax return and to pay tax, even if it has not qualified to do business through the California SOS.
A foreign corporation may qualify to do business in California if it complies with the requirements of the California Corporations Code requirements and submits documents to the California SOS. For more information on qualifying, go to sos.ca.gov.

Qualified Foreign Corporations
Qualified foreign corporations send the following to the FTB:
• The items listed in General Information B.
• A copy of the Statement and Designation by Foreign Corporation stamped by the California SOS.
• A copy of the stamped articles of incorporation from the state of incorporation.
• A copy of the corporation’s bylaws or other code of regulations. See Guidelines For Bylaws on page 34.
• A copy of the federal exemption determination letter.

Non-Qualified Foreign Corporations
Non-qualified foreign corporations seeking tax exemption must provide a slightly different list of documents. If the foreign corporation is not qualified through the California SOS, send the following:
• The items listed in General Information B.
• A letter of good standing from the state of incorporation.
• A copy of the stamped articles of incorporation from the state of incorporation.
• A copy of the bylaws or other code of regulations. See Guidelines For Bylaws on page 34.
• A copy of the federal exemption determination letter.

G Unincorporated Associations
If the organization is an unincorporated association and does not wish to incorporate, send the following to the FTB:
• The items listed in General Information B.
• A copy of the constitution, articles of association, bylaws or other code of regulations with specific language signed by the board of directors or other governing body. See Guidelines for Bylaws on page 34.

Creating Documents
An unincorporated association must have a creating document that meets specific language requirements. Guidelines for Organizing Documents and samples of unincorporated association documents that begin on page 35 are structured to meet these requirements.
An unincorporated association that has tax-exempt status must reapply for exemption if it incorporates. For more information on incorporating, see General Information E, Incorporated Corporations.

H Trusts
Trusts must furnish a copy of the federal exemption determination letter before state exemption will be granted. If the trustee has not applied for federal exemption, it should do so. Attach a statement to form FTB 3500 stating when the federal application was submitted. In addition, send the following documents:
• The items requested under General Information B.
• A copy of the trust instrument and any amendments.

Trusts that organize and operate for purposes described in IRC Section 401(a) are not required to file form FTB 3500 with the FTB.

I Limited Liability Companies
A limited liability company (LLC) classified as a partnership or as a disregarded entity that meets all of the requirements of R&TC Section 23701h or 23701x may qualify for exemption from tax as a title-holding organization. California Corporations Code Section 17701.04 allows LLCs to engage in any lawful business activity, whether or not for profit. An LLC that elects to be taxed as a corporation may qualify for tax-exempt status, if it meets all the other requirements of R&TC Section 23701 and the IRS under IRC Section 501(c)(3). In addition, the LLC must identify its members, which must be
limited to organizations that are exempt under IRC Section 501(c)(3). Individual persons cannot be members of the LLC.

**LLC Organized in California**
If the LLC is organized in California, send the following documents:

- The items listed in General Information B.
- A copy of the articles of organization (LLC-1) and any amendments stamped by the California SOS.
- A copy of the operating agreement and any amendments.

**Foreign LLC Registered in California**
If the LLC is a foreign LLC qualified in California, send the following:

- The items listed in General Information B.
- A copy of the Application to Register a Foreign Limited Liability Company (LLC-5) and any amendments stamped by the California SOS.
- A copy of the articles of organization from the state of incorporation and any amendments.
- A copy of the LLC’s operating agreement.

**Additional requirement for LLCs classified as corporations**
If the LLC elects to be classified as a corporation, the LLC must also provide a copy of its federal exemption determination letter or a copy of the federal Form 8832, Entity Classification Election, as submitted to the IRS. The election of classification purposes must be the same for California state tax purposes as for federal purposes.

**Articles of organization**
To qualify for tax-exempt status, the articles of organization of an LLC must contain specific language. See Guidelines for Organizing Documents on page 35 for sample articles of organization.

**K Reinstatement of revoked tax-exempt status**
When an entity's tax-exempt status is revoked for failure to file a return, failure to pay a balance due, or for being suspended, there is an abbreviated process to have the entity's tax-exempt status reinstated. If tax-exempt status was previously given with the form FTB 3500A, the abbreviated process does not apply.

If the organization or trust was granted tax-exempt status with form FTB 3500 after 1968, send the following documents:

- The items requested under General Information B.
- A copy of the bylaws and creating documents are required if they have been amended or changed since the tax-exempt status was originally granted by the FTB. If no amendments or changes, the documents are not required, unless specifically requested by FTB.

**L Group Exemption**
A parent organization applying for group exemption for its California subordinates must first establish its own tax-exempt status. To request a group exemption, do the following:

1. Complete a separate form FTB 3500, Side 1 only.
2. Write “Group Exemption” in red in the top margin of the form on Side 1.
3. Pay a $25 application fee. Using black or blue ink, make the check or money order payable to the “Franchise Tax Board.” Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.
4. Attach the following to the application:
   - A cover letter stating the subordinates are affiliated and are subject to the parent’s general supervision and control.
   - A sample copy of the uniform charter.
   - An affirmation that the subordinates are operating in accordance with their stated purposes.
   - A statement that the subordinates have furnished written authorization to be included with the group exemption application.
   - A list of California subordinates, their organization number (if any), the date the subordinates affiliated with the parent, and their current mailing address.
   - The federal employer identification number (FEIN).

For more information about political organizations, get FTB Pub. 1075, Exempt Organizations — Guide for Political Organizations, go to ftb.ca.gov/forms and search for 1075.

- The accounting period ending used.
- A statement as to whether the organization receives unrelated business income (if so, include the gross amount).

All the subordinates included in the group exemption must be exempt under the same lettered section under R&TC Section 23701, although not necessarily exempt under the same section as the national, state, or parent central organization.

**M Retroactive Exempt Status**
The FTB may grant tax-exempt status retroactively for periods in which the organization substantiates that it was organized and operated for tax-exempt purposes.

The FTB may consider this form as a claim for refund if the organization is subsequently found to be tax-exempt during the same period that the organization previously paid tax. Under California Regulation Section 23701 in no event shall a claim for refund be allowed unless timely filed under R&TC Section 19306.

If the organization is incorporated or is a LLC, and is not currently in good standing with the FTB, this form may be considered a request to bring the organization relief from suspension or forfeiture under R&TC Section 23776.

Suspension or forfeiture means that the corporation or LLC loses its powers, rights and privileges, including the right to enforce legal contracts. Such contracts will remain voidable and unenforceable unless the organization requests relief from contract voidability, and the FTB grants relief. See R&TC Sections 19135, 19719, 23301, 23305.1, and 23305.2 for more information.

To purchase relief from contract voidability, complete form FTB 2518BC, Application of Relief from Contract Voidability. For more information, go to ftb.ca.gov and search for contract voidability.

**N Suspended/Forfeited Status**
An organization must be active and in good standing to retain tax-exempt status. If the organization is not currently in good standing and all filing requirements have been satisfied and/or amounts due have been paid, this form may be considered a request to bring the organization relief from suspension or forfeiture under R&TC Section 23776.
Specific Instructions
Form FTB 3500 is divided in two parts:
• General questions that all organizations must answer.
• Specific questions that organizations must answer for their particular exemption classification.

General Questions
All organizations complete form FTB 3500, Side 1 through Side 8. Provide complete and detailed answers for each question, and any requested documents.

Part III Financial Data
Include receipts and expenses from all sources. The organization may use its own detailed gross receipts and expenses statement provided it is similar to the statement on Side 4.
If the organization has already obtained federal tax-exempt status, the organization may attach the last three years of federal Form 990 series information returns. Federal 990N e-Postcard filers must complete the financial statement below or provide their own detailed statement.
If the organization has had financial activities for less than one year, provide a financial statement for the period of activities and a projected budget for the entire first year. If the organization has no gross receipts and expenses, attach a detailed statement explaining any operations and how the organization operates with no receipts or expenses.
Organizations seeking tax-exempt status as a social or recreational club (R&TC Section 23701g) or as a homeowners association (R&TC Section 23701t) must list their nonmembership income separately. Homeowners associations (R&TC Section 23701t) must also list any membership dues and assessments separately from membership income.
If the entity is reinstating their tax-exempt status, provide financial data for the last 4 years.

Specific Section Questions
In addition to Side 1 through Side 8, the organization must answer specific section questions that pertain to type of exemption requested.

Exempt Classification Chart – Complete only one specific section

<table>
<thead>
<tr>
<th>Type of organization</th>
<th>R&amp;TC</th>
<th>IRC</th>
<th>Complete:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Religious, charitable, scientific, literary, or educational organization</td>
<td>23701d</td>
<td>501(c)(3)</td>
<td>Side 11, Section D</td>
</tr>
<tr>
<td>Homeowners’ association</td>
<td>23701t</td>
<td>528</td>
<td>Side 15, Section T</td>
</tr>
<tr>
<td>Civic league, social welfare organization, or local association of employees</td>
<td>23701f</td>
<td>501(c)(4)</td>
<td>Side 12, Section F</td>
</tr>
<tr>
<td>Business league, chamber of commerce, professional association, or society</td>
<td>23701e</td>
<td>501(c)(6)</td>
<td>Side 12, Section E</td>
</tr>
<tr>
<td>Social and recreational organization</td>
<td>23701g</td>
<td>501(c)(7)</td>
<td>Side 12, Section G</td>
</tr>
<tr>
<td>Labor, agricultural, or horticultural organization</td>
<td>23701a</td>
<td>501(c)(5)</td>
<td>Side 9, Section A</td>
</tr>
<tr>
<td>Political organization</td>
<td>23701r</td>
<td>527</td>
<td>Do not complete form FTB 3500. See General Information J, Political Organizations.</td>
</tr>
<tr>
<td>Fraternal beneficiary societies, orders, or associations, etc. (Lodge system with no benefits)</td>
<td>23701l</td>
<td>501(c)(10)</td>
<td>Side 14, Section L</td>
</tr>
<tr>
<td>Fraternal societies, orders, or associations, etc. (Lodge system with benefits)</td>
<td>23701b</td>
<td>501(c)(8)</td>
<td>Side 9, Section B</td>
</tr>
<tr>
<td>Title holding organization</td>
<td>23701h</td>
<td>501(c)(2)</td>
<td>Side 13, Section H</td>
</tr>
<tr>
<td>Title holding organization</td>
<td>23701x</td>
<td>501(c)(25)</td>
<td>Side 19, Section X</td>
</tr>
<tr>
<td>Voluntary employees’ beneficiary organization</td>
<td>23701i</td>
<td>501(c)(9)</td>
<td>Side 14, Section I</td>
</tr>
<tr>
<td>War veterans organization</td>
<td>23701w</td>
<td>501(c)(19)</td>
<td>Side 18, Section W</td>
</tr>
<tr>
<td>Credit union (state chartered effective on or after January 1, 1999)</td>
<td>23701y</td>
<td>501(c)(14)</td>
<td>Side 20, Section Y</td>
</tr>
<tr>
<td>Cemeteries, crematoria, and like corporations</td>
<td>23701c</td>
<td>501(c)(13)</td>
<td>Side 10, Section C</td>
</tr>
<tr>
<td>Public facility financial corporation</td>
<td>23701u</td>
<td>none</td>
<td>Side 17, Section U</td>
</tr>
<tr>
<td>Mobile home park acquisition organization</td>
<td>23701v</td>
<td>none</td>
<td>Side 17, Section V</td>
</tr>
<tr>
<td>Self-insurance pool for charitable organizations</td>
<td>23701z</td>
<td>501(n)</td>
<td>Side 20, Section Z</td>
</tr>
<tr>
<td>Supplemental unemployment compensation trust</td>
<td>23701n</td>
<td>501(c)(17)</td>
<td>Side 14, Section N</td>
</tr>
</tbody>
</table>

The Exempt Classification chart below lists the type of exemption, comparable state and federal codes, and the specific section the organization must complete. Complete only one section. Provide complete and detailed answers.

Additional Questions
Churches, hospitals, and credit counseling organizations applying for tax-exempt status under R&TC Section 23701d or Section 23701f must complete an additional schedule. See form FTB 3500, Side 11, Section D, or Side 12, Section F for more information.

Attachments
If the organization needs more space on the forms or schedules, attach separate sheets showing the same information in the same order as on the printed forms.
Enter the organization’s name and California corporation or California SOS number on each sheet. Also, use sheets that are the same size as the forms and schedules and indicate clearly the line number of the printed form to which the information relates. Show totals on the printed forms.
Form FTB 3500 Procedural Checklist

This checklist is designed to help the organization prepare its exemption application. It is not an inclusive list of all required information on the application. If the organization does not provide all required information, additional correspondence will be necessary. This will delay the determination of exempt status or result in denial of the application. Retain a copy of the completed form FTB 3500 and all attachments for the organization’s permanent records.

Attach a copy of this checklist with the completed form FTB 3500.

1. Has the organization:
   _____ Completed General Questions Side 1 through Side 8?
   <Attach a statement if the organization needs more space to answer any question.>

2. Has the organization provided detailed financial information? (check one)
   _____ Completed Part III, Receipts and Expenses Statement and Balance Sheet showing income and expenses from all sources.
   _____ Attached similar statements showing income and expenses from all sources.
   _____ Attached the last three years of federal 990 series information returns.
   _____ 990N e-Postcard filers: Completed Part III, or attached a similar statement.

3. Check the Specific Section that the organization completed. Complete only one section.
   _____ Section A
   _____ Section B
   _____ Section C
   _____ Section D
   _____ Section E
   _____ Section F
   _____ Section G
   _____ Section H
   _____ Section I
   _____ Section J
   _____ Section K
   _____ Section L
   _____ Section M
   _____ Section N
   _____ Section O
   _____ Section P
   _____ Section Q
   _____ Section R
   _____ Section S
   _____ Section T
   _____ Section U
   _____ Section V
   _____ Section W
   _____ Section X
   _____ Section Y
   _____ Section Z

   *If Section D or F is completed, and if the organization is a church, hospital, or credit counseling organization, check the schedule completed:
   _____ Schedule A
   _____ Schedule B
   _____ Schedule C

4. Has the organization attached the following documents?
   California corporation:
   _____ Articles of incorporation and any amendments
   _____ Bylaws or other code of regulations

   Foreign corporation, qualified through the California SOS:
   _____ Statement and Designation by Foreign Corporation
   _____ Articles of incorporation from the state of incorporation
   _____ Bylaws or other code of regulations
   _____ Federal exemption determination letter

   Foreign corporation, not qualified through the California SOS:
   _____ Letter of Good Standing from the state of incorporation
   _____ Articles of incorporation from the state of incorporation
   _____ Bylaws or other code of regulations
   _____ Federal exemption determination letter

   Unincorporated association:
   _____ Constitution, articles of association, or similar document
   _____ Bylaws

   Trust:
   _____ Trust instrument and any amendments
   _____ Federal exemption determination letter

   Limited Liability Company (LLC), registered in California:
   _____ Articles of organization (LLC-1)
   _____ Operating agreement

   Foreign LLC registered in California:
   _____ Application to Register (LLC-5)
   _____ Articles of Organization from the state of incorporation
   _____ Operating agreement

5. Did the organization include:
   _____ $25 application fee? Make checks payable to the “Franchise Tax Board.”
   _____ The original signature of an officer or authorized representative of the organization?

6. Mail form FTB 3500 with all supporting documents to:
   EXEMPT ORGANIZATIONS UNIT MS F120
   FRANCHISE TAX BOARD
   PO BOX 1286
   RANCHO CORDOVA CA 95741-1286
### Exemption Application

#### Organization Information

<table>
<thead>
<tr>
<th>California corporation number/California Secretary of State file number</th>
<th>FEIN</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Name of organization as shown in the organization’s creating document</th>
<th>Web address</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Street Address (suite, room, or PMB no.)</th>
<th></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>ZIP code</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Telephone</th>
<th>Second telephone</th>
<th>Fax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(          )</td>
<td>(          )</td>
<td>(          )</td>
</tr>
</tbody>
</table>

#### Representative Information

<table>
<thead>
<tr>
<th>Name of representative</th>
<th>Email address</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Street Address (suite, room, or PMB no.)</th>
<th></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>ZIP code</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Telephone</th>
<th>Second telephone</th>
<th>Fax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(          )</td>
<td>(          )</td>
<td>(          )</td>
</tr>
</tbody>
</table>

### General Questions

#### Part I Organizational Structure

Check the box for the type of organization and provide the listed documents. If the listed documents are not provided, the organization’s request for exemption will be delayed, or denied. Copies are acceptable.

- **California Corporation** – incorporated through the California Secretary of State (SOS). See General Information E, Incorporated Organizations. Provide the articles of incorporation, including any amendments stamped by the California SOS, and the corporation’s bylaws or other code of regulations.

- **Foreign Corporation** – See General Information F, Foreign Corporations. If the corporation qualified through the California SOS: Provide the Statement and Designation by Foreign Corporation, stamped articles of incorporation including all amendments from the state of incorporation, the corporation’s bylaws or other code of regulations, and the federal exemption determination letter. If the organization is not qualified through the California SOS: Provide a letter of good standing from the state of incorporation, the stamped articles of incorporation and all amendments from the state of incorporation, the corporation’s bylaws or other code of regulations, and the federal exemption determination letter.

- **Unincorporated Association** – not incorporated through the California SOS. See General Information G, Unincorporated Associations. Provide the constitution, articles of association, bylaws or other code of regulations with specific language, and signed by the board of directors or other governing body.

- **Trust** – See General Information H, Trusts. Provide the trust instrument, any amendments and the trust’s federal exemption determination letter.

- **Limited Liability Company (LLC)** – See General Information I, Limited Liability Companies. If the LLC is registered in California: Provide the articles of organization (LLC-1), and any amendments stamped by the California SOS, and the operating agreement. If the LLC is a foreign LLC registered in California: Provide the Application to Register a Foreign Limited Liability Company (Form LLC-5), letter of good standing from the state of incorporation, articles of organization from the state of incorporation including any amendments, and the operating agreement.

**Be sure to include the $25 application fee.** Using black or blue ink, make the check or money order payable to the “Franchise Tax Board.” Do not send cash. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. Mail form FTB 3500 to: EXEMPT ORGANIZATIONS UNIT MS F120, FRANCHISE TAX BOARD, PO BOX 1286, RANCHO CORDOVA, CA 95741-1286.

---

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

<table>
<thead>
<tr>
<th>DATE</th>
<th>SIGNATURE OF OFFICER OR REPRESENTATIVE</th>
<th>TITLE</th>
</tr>
</thead>
</table>

---

7221183 FTB 3500 2018 Side 1
Part II  Narrative of Activities

1  Has the organization already received tax-exempt status under IRC Sections 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), 501(c)(7), or 501(c)(19) at the federal level?  ..........................................................  
   □ Yes  □ No
   If “Yes,” the organization may choose to file form FTB 3500A, Submission of Exemption Request, if the tax-exempt status was not previously revoked. 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 6.  ..................................................  
   R&TC Section 23701_____

3  Enter the date the organization formed  ..........................................................
   mm / dd / yyyy

4  Was the organization formed in another state?  ..................................................
   □ Yes  □ No
   If “Yes,” answer question 4a and question 4b.
   a  List the state where the organization was formed.  ..........................................
   b  Is the organization qualified through the California SOS?  ............................
      □ Yes  □ No
      If “Yes,” enter the date qualified.  .............................................................
      mm / dd / yyyy

5  What is the organization’s annual accounting period ending?  
   (must end on the last day of the calendar or fiscal year).  ....................................
   mm / dd

6  What is the primary purpose of the organization?

7  Is the organization currently conducting, or plan to conduct activities?  ............
   □ Yes  □ No
   If “Yes,” enter the date the activities began, or will begin  ..................................  
   mm / dd / yyyy
   If “No,” explain why the organization is not planning any activities.
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 Detailed description of the activity, including its purpose and how it furthers the organization’s exempt purpose.
b Detailed description of when the activity was or will be initiated.
c Detailed description of where and by whom the activity will be conducted.
Part III  Financial Data

Complete the financial statement for the current year and for each year you are applying for tax-exempt status. For additional years attach separate sheets and see page 6 for more information. List the account period beginning to the account period ending. Example: mm/yyyy.

### RECEIPTS

<table>
<thead>
<tr>
<th>Category</th>
<th>From</th>
<th>To</th>
<th>From</th>
<th>To</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gifts, grants, and contributions received</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fundraising</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Membership income, dues, and assessments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nonmembership income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross amounts derived from activities not related to exempt purposes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross receipts from admissions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross receipts from commissions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross receipts from advertising</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross receipts from sale of merchandise</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross receipts from services provided</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross investment income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross receipts from furnishing of facilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross royalty income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross rental income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gain or loss from sale of capital assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other income (attach sheet itemizing each type)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### EXPENSES

<table>
<thead>
<tr>
<th>Category</th>
<th>From</th>
<th>To</th>
<th>From</th>
<th>To</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenses directly related to the organization’s exempt purposes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenses not related to the organization’s exempt purposes/activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributions, gifts, grants, and similar amounts paid (attach schedule)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disbursements to or for member benefit (attach schedule)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compensation of officers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compensation of directors</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compensation of trustees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional fees/private contractors</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other salaries and wages</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rental expenses (occupancy)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fundraising expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advertising expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (including all operational and administrative expenses – attach sheet)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL EXPENSES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**EXCESS OF RECEIPTS OVER EXPENSES**
**Part III  Continued**

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

<table>
<thead>
<tr>
<th>Assets</th>
<th>Year End:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1  Cash</td>
<td>1</td>
</tr>
<tr>
<td>2  Accounts receivable, net</td>
<td>2</td>
</tr>
<tr>
<td>3  Inventories</td>
<td>3</td>
</tr>
<tr>
<td>4  Bonds and notes receivable</td>
<td>4</td>
</tr>
<tr>
<td>5  Corporate stocks</td>
<td>5</td>
</tr>
<tr>
<td>6  Loans receivable</td>
<td>6</td>
</tr>
<tr>
<td>7  Other investments</td>
<td>7</td>
</tr>
<tr>
<td>8  Depreciable and deplettable assets</td>
<td>8</td>
</tr>
<tr>
<td>9  Land</td>
<td>9</td>
</tr>
<tr>
<td>10 Other assets (attach an itemized list)</td>
<td>10</td>
</tr>
<tr>
<td>11 Total assets (add line 1 through line 10)</td>
<td>11</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 Accounts payable</td>
</tr>
<tr>
<td>13 Contributions, gifts, grants, etc., payable</td>
</tr>
<tr>
<td>14 Mortgages and notes payable</td>
</tr>
<tr>
<td>15 Other liabilities</td>
</tr>
<tr>
<td>16 Total liabilities (add line 12 through line 15)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Balances or Net Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>17 Total fund balances or net assets</td>
</tr>
<tr>
<td>18 Total liabilities and fund balances or net assets (add line 16 and line 17)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>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.</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ Yes □ No</td>
</tr>
</tbody>
</table>

**Part IV  Officers, Directors and Trustees**

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

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Mailing Address</th>
<th>Compensation Amount (annual actual or estimated)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Part IV  Officers, Directors and Trustees (continued)

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

1. Share any facilities with the organization?  
   - [ ] Yes  
   - [ ] No  
   
   If “Yes,” describe the facility and state any rents charged.

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Facility Description</th>
<th>Address</th>
<th>Rent charged</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2. Rent, sell, or transfer property to this organization?  
   - [ ] Yes  
   - [ ] No  
   
   If “Yes,” explain the parties involved and each transaction in detail.

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Property Description</th>
<th>Value of Property</th>
<th>Type of Transaction</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3. Be compensated for services other than performing as a board member or employee?  
   - [ ] 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.

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Services Performed</th>
<th>Compensation</th>
<th>Relationship</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Part V  History

1 List any previous California entity ID numbers assigned to the organization.  

2 Was this organization previously granted, denied, or revoked exemption by the Internal Revenue Service?  

   □ Granted, IRC Section 501(c)  
   □ Denied  
   □ Revoked  

   Date:  

3a Was this organization previously granted, denied, or revoked exemption by California?  

   □ Yes  
   □ No  

3b Are you filing an abbreviated form FTB 3500 requesting reinstatement of a revoked tax-exempt status?  

   □ Yes  
   □ No  

4 Has the organization filed any federal returns?  

   □ Yes  
   □ No  

Part VI  Specific Activities

1 Does or will the organization participate in fund-raising activities?  

   □ Yes  
   □ No  

   If “No,” explain below the source of funds for the organization.  

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

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

   Describe each fund-raising program. For each checked activity, describe the funds raised, how the activity is conducted, and for what specific purpose the funds will be used.
**Part VI  Specific Activities (continued)**

2  a  Does the organization conduct any gaming activities (bingo, raffles, etc.)?  

If “Yes,” describe the gaming activities.

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>2a</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2  b  Is gaming the organization’s only activity?  

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.

3  Does or will the organization lease any property?  

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.

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4  Does or will the organization publish, sell, or distribute any literature?  

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

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5  Does or will the organization publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property?  

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.

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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?  

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.

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

7  Does or will the organization operate outside of the United States?  

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.

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>7</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Specific Section Questions – Complete only one specific section that applies to your organization

The following are questions for the specific type of exemption requested. Complete only the specific section that the organization requests tax-exempt status under. See the Exempt Classification Chart on page 6 for a list of the various exemptions and comparable federal codes.

Additional Questions: Churches, hospitals, and credit counseling organizations applying for tax-exempt status under R&TC Section 23701d or Section 23701f must also complete an additional schedule. See Section D or Section F, for more information.

### Section A

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Are any services to be performed for members? If “Yes,” explain. □ Yes □ No</td>
</tr>
<tr>
<td>2</td>
<td>Cooperative Organizations: Provide a copy of the federal exemption letter showing exemption under IRC Section 501(c)(5).</td>
</tr>
</tbody>
</table>

### 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Is the organization a college fraternity or sorority or a chapter of a college fraternity or sorority? If “Yes,” college fraternities and sororities generally qualify as organizations described in R&amp;TC Section 23701g. For more information, get FTB Pub 1077, Guidelines for Social and Recreational Organizations. If R&amp;TC Section 23701g appears to apply, do not complete Section B. Go to Section G, Social and recreational organization. □ Yes □ No</td>
</tr>
<tr>
<td>2</td>
<td>Does the organization operate, or plan to operate under the lodge system or for the exclusive benefit of the members of the lodge system? If “No,” explain. □ Yes □ No</td>
</tr>
<tr>
<td>3</td>
<td>Is the organization a subordinate or local lodge, etc.? 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. □ Yes □ No</td>
</tr>
</tbody>
</table>
| 4 | Is the organization a parent or grand lodge? If “Yes,” answer question 4a and question 4b. 
   a. What is the number of subordinate lodges in active operation? □ Yes □ No
   b. Are periodic meetings held? 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: __________________________
Organization name: __________________________  Corp number/SOS file number: ______________

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

1. Does the organization currently own or plan to purchase cemetery property?  ________  
   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?  $ ____________

5. Does the organization have a perpetual care fund?  ________  
   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?  ________  
   If “No,” explain.
### Section D  R&TC Section 23701d – Religious, charitable, scientific, literary, or educational organization

1. Check the box(es) below that best describes the organization.
   - [ ] Charitable
   - [ ] Church
   - [ ] Credit Counseling
   - [ ] Other type of organization
   - [ ] Educational
   - [ ] School
   - [ ] Testing for public safety
   - [ ] Religious
   - [ ] Literary
   - [ ] Scientific
   - [ ] Qualified sports organization

   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)?

   ![Yes](Yes) ![No](No)

   If “Yes,” explain.

3. Does the organization attempt to influence legislation?

   ![Yes](Yes) ![No](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?

   ![Yes](Yes) ![No](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?

   ![Yes](Yes) ![No](No)

   If “Yes,” explain.

6. a. Does the organization operate as a church?

   ![Yes](Yes) ![No](No)

   If “Yes,” complete Schedule A, Churches, on side 21.

   b. Is the organization’s main function to provide hospital or medical care?

   ![Yes](Yes) ![No](No)

   If “Yes,” complete Schedule B, Hospitals, on side 23.

   c. Is the organization a credit counseling organization?

   ![Yes](Yes) ![No](No)

   If “Yes,” complete Schedule C, Credit Counseling Organizations, on side 25.
### Section E  R&TC Section 23701e – Business league, chamber of commerce, professional association, or society.

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

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

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

1. Explain in detail how the organization promotes the common good or welfare of an entire community?

2. Is the organization a credit counseling organization?  
   - 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.

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 participation in club activities?  
   - 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?  
   - Yes: □  
   - No: □  

   If “Yes,” explain.

4. Has the organization derived, or will it derive, any income from nonmembers not explained above?  
   - 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
## Section G  R&TC Section 23701g – Social and recreational organization (continued)

5  Does the organization have different classes of membership?  
   If “Yes,” describe the dues and privileges of each class.  
   □ Yes  □ No

6  Is the organization’s income from investments and gross receipts from the general public 35% or more?  
   □ Yes  □ No

7  Is the income from the general public greater than 15% of total receipts?  
   □ 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.

1  Is the organization currently holding title to property or does the organization plan to hold title to property?  
   If “No,” explain. If “Yes,” answer question 1a and question 1b.  
   □ Yes  □ No

   a  List the name, FEIN, address, and number of shares held by each shareholder or parent organization.  
      Attach another sheet if necessary.

<table>
<thead>
<tr>
<th>Name</th>
<th>FEIN</th>
<th>Address</th>
<th>Number of Shares</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   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?  
   If “Yes,” what is the amount? If “No,” explain.  
   □ Yes  □ No
**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? ☐ 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.

   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? ☐ Yes ☐ No

   If “No,” explain.

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

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

   a. What is the number of subordinate lodges in active operation? ☐ Yes ☐ No

   b. Are periodic meetings held? ☐ 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.
**Section T**  
**R&T 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?  
   - 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?  
   - Yes  
   - No
   
   If “No,” when will the first unit be available for sale?  
   - mm / dd / yyyy
   
   If “Yes,” when was the first unit sold?  
   - mm / dd / yyyy

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

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

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

   b. If “Yes,” what is the percentage of the units/lots that will be used for nonresidential purposes?  
      - %

8. Condominium management associations only:  
   a. Is any square footage used for nonresidential purposes?  
      - Yes  
      - No

   b. If “Yes,” what percentage?  
      - %

9. Residential real estate management associations only:  
   a. Are any lots zoned nonresidential or used for nonresidential purposes?  
      - Yes  
      - No

   b. If “Yes”, what is total number of lots and how many are nonresidential?  
      -

10. a. What is the association's total gross income?  
       - $  

    b. What is the total gross income from nonresidential sources?  
       - $  

11. a. What are the association's total expenditures?  
       - $  

    b. What are the total expenditures for nonresidential purposes?  
       - $  

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

   If “Yes,” describe in detail and answer question 13 through question 16.
### Section T  R&T Section 23701t – Homeowners’ association (continued)

<table>
<thead>
<tr>
<th></th>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>Are the members/shareholders the actual users of the utility or simply investors?</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>14</td>
<td>Is this organization furnishing utilities to (check applicable boxes)?</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td></td>
<td>Residential homes</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td></td>
<td>Commercial businesses (including agricultural enterprises)</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>Are the members/shareholders assessed equally on the basis of square footage/acreage?</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

If “No,” explain how members are assessed.

<table>
<thead>
<tr>
<th></th>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Are meters utilized to determine charges to members/stockholders?</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

If “Yes,” provide a detailed breakdown on how rates are determined and the amount of revenue received.
### 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? □ 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? □ 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? □ 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? □ 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.
Section X  R&TC Section 23701x – Title holding organization

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

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

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

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

<table>
<thead>
<tr>
<th>Name</th>
<th>FEIN</th>
<th>Address</th>
<th>Number of Shares</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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:

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

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

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.
### 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.
<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Has a place of worship been established?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If “Yes,” at what address? Who is the legal owner of the property? Other property use? If no, explain where religious services are held.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Does the organization have a regular congregation or conduct religious services on a regular basis?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If “Yes,” how many usually attend the regular worship services? How often are religious services held? If no, explain.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Explain the background and training of the religious leaders.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Will income be received from incorporators, ministers, officers, directors, or their families?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If “Yes,” explain, including dollar amounts received.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Will any founder, member, or officer take a vow of poverty?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If “Yes,” explain.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>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?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If “Yes,” explain.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Schedule A - Churches (continued)

<table>
<thead>
<tr>
<th></th>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>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.)?</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td></td>
<td>If “Yes,” explain.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Does the organization have a written creed, statement of faith, or summary of beliefs?</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td></td>
<td>If “Yes,” explain.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Do the religious leaders conduct baptisms, weddings, funerals, etc.?</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td></td>
<td>If “Yes,” explain.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Does the organization ordain, commission, or license ministers or religious leaders?</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td></td>
<td>If “Yes,” describe.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**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? ☐ 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? ☐ Yes ☐ No
   If “No,” explain.

   b. Does or will the organization provide medical services to all individuals in the community who participate in Medicare? ☐ 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? ☐ Yes ☐ No
   If “Yes,” explain.

   b. Does the same deposit requirement, if any, apply to all other patients? ☐ Yes ☐ No
   If “No,” explain.

4. a. Does or will the organization maintain a full-time emergency room? ☐ 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? ☐ 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? ☐ 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? ☐ 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? ☐ 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? ☐ Yes ☐ No
   If “Yes,” describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which the organization carries on the medical training or research programs.

   b. Does or will the organization carry on a formal program of community education? ☐ 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*
### Schedule B - Hospitals (continued)

<table>
<thead>
<tr>
<th></th>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Does or will the organization provide office space to physicians carrying on their own medical practices?</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td></td>
<td>If “Yes,” describe the criteria for determining who may use the space, explain the means used to determine that the organization is paid at least fair market value, and submit representative lease agreements.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Is the board of directors comprised of a majority of individuals who are representative of the community served?</td>
<td>☐</td>
<td>☑</td>
</tr>
<tr>
<td></td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Does the organization participate in any joint ventures?</td>
<td>☐</td>
<td>☑</td>
</tr>
<tr>
<td></td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Does or will the organization manage its activities or facilities through its employees or volunteers?</td>
<td>☐</td>
<td>☑</td>
</tr>
<tr>
<td></td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Does or will the organization offer recruitment incentives to physicians?</td>
<td>☐</td>
<td>☑</td>
</tr>
<tr>
<td></td>
<td>If “Yes,” describe the recruitment incentives and attach copies of all written recruitment incentive policies.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Does or will the organization lease equipment, assets, or office space from physicians who have a financial or professional relationship with the organization?</td>
<td>☐</td>
<td>☑</td>
</tr>
<tr>
<td></td>
<td>If “Yes,” explain how the organization establishes a fair market value for the lease.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>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?</td>
<td>☐</td>
<td>☑</td>
</tr>
<tr>
<td></td>
<td>If “Yes,” submit a copy of each purchase and sales contract and describe how fair market value was determined, including copies of appraisals.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Has the organization adopted a conflict of interest policy?</td>
<td>☐</td>
<td>☑</td>
</tr>
<tr>
<td></td>
<td>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.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### 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.

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

If “No,” explain.
Guidelines For Bylaws

Bylaws set forth how an organization will operate. The following are some standard categories included in bylaws and descriptions of what may be addressed in each category. These are not mandatory categories, nor are they all inclusive. They are merely provided for guidance purposes. When the organization drafts its bylaws, include only those categories that meet the operational goals of the organization.

Name
The name of the organization. The form of the seal (if any). What is required for the organization to change its name (such as a vote of a certain percentage of the members).

Purpose
Describe the purpose of the organization.

Membership
Establish requirements regarding the membership including:
1. Basis for membership
2. Basis for terminating a person's membership

Meetings
Describe activities or requirements for meetings, including:
1. When regular meetings will be held
2. How they are to be rescheduled if the need arises
3. How and when members will be notified of meetings
4. How special meetings are to be called
5. What percentage of membership constitutes a quorum in the event a vote is to be taken

Voting
Describe issues concerning voting, including:
1. When and how voting will be conducted
2. How the votes will be tallied and who will do the tallying
3. How board members and officers will be elected

Order of Business
Establish the order in which the meetings will be conducted.

Board of Directors
Describe the requirements of the board of directors, including:
1. How many board members there will be
2. How they will be chosen
3. How long they will serve
4. What their responsibilities will be
5. When they will meet
6. How many constitute a quorum
7. Basis for removal of a director

Officers
Describe the requirements of the officers, including:
1. How many officers there will be
2. How they will be chosen
3. How long they will serve
4. What their responsibilities will be
5. When they will meet
6. Basis for removal of an officer
7. Whether they will be compensated for their services

Salaries
Describe issues concerning salaries, including:
1. Who will establish the amount
2. Options for revising the amount

Committees
Describe issues associated with committees, including:
1. What the committees will be responsible for doing
2. How new committees will be created
3. Who may serve on a committee
4. How long members will serve on a committee
5. Basis for removing committee members

Dues
Describe issues associated with dues, including:
1. The amount of dues
2. When they are to be paid
3. Consequences of failing to pay the dues
4. How the amount is established and/or revised

Records and Reports
Describe the accounts, books, and records to be maintained by the organization. Describe the minutes to be kept at each meeting, whether or not they will be opened for inspection and, if open, when they will be available.

Amendments
Describe issues associated with how the bylaws will be amended, include:
1. Who can initiate an amendment
2. When the amendment will be made
3. If a vote is to be taken will a majority or quorum be required

Other
Include any other provisions that describe how the organization will operate.
Guidelines for Organizing Documents

The tables below and samples that begin on the next page provide direction to draft the organization’s creating documents for corporations, unincorporated associations, and LLCs. Creating documents for corporations, unincorporated associations, and LLCs require a signature by the incorporator or authorized representative.

Generally, organizations incorporating as a nonprofit must do so under one of the three sections of the California Corporations Code: Section 5110, Public Benefit Corporation Law, Section 7110, Mutual Benefit Corporation Law, or Section 9110, Religious Corporation Law.

Title holding organizations incorporating under R&TC Section 23701h or Section 23701x that have members must incorporate under the stock provisions of the California Corporations Code. (See California Corporations Code Section 202.) The articles of incorporation must contain a statement that the activities will be limited to those permitted under whichever section of the R&TC the exemption is being sought. If the organization does not have any members, it may incorporate as a mutual benefit corporation.

Incorporated, or Incorporating Organizations

The sample articles below contain the required statements for corporations applying for tax-exempt status.

<table>
<thead>
<tr>
<th>Applying for exemption under R&amp;TC section</th>
<th>And the organization is</th>
<th>Refer to Sample</th>
</tr>
</thead>
<tbody>
<tr>
<td>23701d</td>
<td>Exclusively religious</td>
<td>A</td>
</tr>
<tr>
<td>23701d</td>
<td>Public Benefit</td>
<td>B</td>
</tr>
<tr>
<td>23701f</td>
<td>Civic league, social welfare, local association of employees</td>
<td>E</td>
</tr>
<tr>
<td>23701t</td>
<td>Homeowners’ Association</td>
<td>D</td>
</tr>
<tr>
<td>23701h or 23701x</td>
<td>Title holder</td>
<td>F</td>
</tr>
<tr>
<td>23701u</td>
<td>Public facility financing corporation</td>
<td>G</td>
</tr>
<tr>
<td>23701w</td>
<td>War veterans organization</td>
<td>H</td>
</tr>
<tr>
<td>Any other section</td>
<td>Mutual Benefit Corporations</td>
<td>C</td>
</tr>
</tbody>
</table>

Unincorporated Associations

The language in the sample articles below meet the requirements for unincorporated associations seeking tax-exempt status.

<table>
<thead>
<tr>
<th>Applying for exemption under R&amp;TC section</th>
<th>And the organization is</th>
<th>Refer to Sample</th>
</tr>
</thead>
<tbody>
<tr>
<td>23701d</td>
<td>Exclusively religious</td>
<td>I</td>
</tr>
<tr>
<td>23701d</td>
<td>Other than exclusively religious</td>
<td>J</td>
</tr>
<tr>
<td>23701f</td>
<td>Civic league, social welfare, local association of employees</td>
<td>K</td>
</tr>
<tr>
<td>23701w</td>
<td>War veterans organization</td>
<td>L</td>
</tr>
<tr>
<td>Any other section</td>
<td></td>
<td>M</td>
</tr>
</tbody>
</table>

Dissolution and Alternate Distributees

Organizations that wish to distribute their assets to a specific organization when they dissolve, must provide for an alternate distributee. This is needed because the specific organization may not be in existence or may not be exempt under the appropriate section of law at the time of distribution.

IRC Sections 501(c)(3) and 501(c)(4) organizations may use the following sample clauses below.

**Charitable, educational and/or religious organizations.** Upon the dissolution or winding up of this organization, its assets remaining after the payment of, or provision for the payment of, all debts and liabilities of this organization, shall be distributed to (Enter the name of the organization) if it is then in existence and organized and operated exclusively for charitable, educational, and/or religious purposes and exempt under IRC Section 501(c)(3), but if not then in existence or so organized and operated or exempt, to another organization which is organized and operated exclusively for charitable, educational, and/or religious purposes and which has established its tax-exempt status under IRC Section 501(c)(3).

**Social welfare organizations.** IRC Section 501(c)(4) organizations that wish to designate a specific organization must also provide for an alternate distributee. Social welfare organizations may use the following sample clause in lieu of Sample A, Article VII; Sample B, Article VII; Sample C, Article VII; Sample E, Article VII; Sample H, Item 5; Sample I, Item 5 or Sample J, Item 5.

Upon the dissolution or winding up of this organization, its assets remaining after the payment of, or provision for the payment of, all debts and liabilities of this organization, shall be distributed to (Enter the name of the organization) if it is then in existence and organized and operated exclusively for charitable, religious, educational and/or social welfare purposes and exempt under IRC Section 501(c)(3) or 501(c)(4), but if not then in existence or so organized and operated or exempt, to another organization which is organized and operated exclusively for charitable, religious, educational, and/or social welfare purposes and which has established its tax-exempt status under IRC Section 501(c)(3) or 501(c)(4).
Sample A

Exclusively Religious R&TC Section 23701d (see ARTS-RE Articles of Incorporation of a Nonprofit Religious Corporation)

ARTICLES OF INCORPORATION

1. Corporate Name (List the proposed corporate name. Go to sos.ca.gov/business/be/name-availability.htm for general corporate name requirements and restrictions.)
   The name of the corporation is _____________________________.

2. Corporate Purpose
   This corporation is a religious corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Religious Corporation Law exclusively for religious purposes.

3. Service of Process (List a California resident or an active 1505 corporation in California that agrees to be your initial agent to accept service of process in case your corporation is sued. You may list any adult who lives in California. You may not list your own corporation as the agent. Do not list an address if the agent is a 1505 corporation as the address for service of process is already on file.)
   a. Agent's Name
   b. Agent's Street Address (if agent is not a corporation) – Do not list a P.O. Box City (no abbreviations) State Zip

4. Corporate Addresses
   a. Initial Street Address of Corporation – Do not list a P.O. Box City (no abbreviations) State Zip
   b. Initial Street Address of Corporation – Do not list a P.O. Box City (no abbreviations) State Zip

5. Additional Statements
   (The following statements are for tax-exempt status in California.)
   a. The specific purpose of this corporation is to _____________________________.
   b. This corporation is organized and operated exclusively for religious purposes within the meaning of Internal Revenue Code Section 501(c)(3).
   c. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and this corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.
   d. The property of this corporation is irrevocably dedicated to religious purposes and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer, or member thereof, or to the benefit of any private person.
   e. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable, educational and/or religious purposes and which has established its tax-exempt status under Internal Revenue Code Section 501(c)(3).
Sample B

Public Benefit under R&TC Section 23701d (see ARTS-PB-501(c)(3) Articles of Incorporation of a Nonprofit Public Benefit Corporation)

ARTICLES OF INCORPORATION

1. Corporate Name (List the proposed corporate name. Go to sos.ca.gov/business/be/name-availability.htm for general corporate name requirements and restrictions.)
   The name of the corporation is ____________________________.

2. Corporate Purpose (Item 2a: Check one or both boxes. Item 2b: The specific purpose of the corporation must be listed if you are organizing for “public” purposes, or if you intend to apply for tax-exempt status in California.)
   a. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for ☐ public purposes. ☐ charitable purposes.
   b. The specific purpose of this corporation is to ____________________________.

3. Service of Process (List a California resident or an active 1505 corporation in California that agrees to be your initial agent to accept service of process in case your corporation is sued. You may list any adult who lives in California. You may not list your own corporation as the agent. Do not list an address if the agent is a 1505 corporation as the address for service of process is already on file.)
   a. Agent’s Name
   b. Agent’s Street Address (if agent is not a corporation) – Do not list a P.O. Box

4. Corporate Addresses
   a. Initial Street Address of Corporation – Do not list a P.O. Box
   b. Initial Street Address of Corporation – Do not list a P.O. Box

5. Additional Statements (The following statements are required to obtain tax exemption from the Internal Revenue Service or the California Franchise Tax Board under Internal Revenue Code Section 501(c)(3). Note: Corporations seeking other types of tax exemptions should not use this form.)
   a. This corporation is organized and operated exclusively for the purposes set forth in Article 2a hereof within the meaning of Internal Revenue Code Section 501(c)(3).
   b. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and this corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.
   c. The property of this corporation is irrevocably dedicated to the purposes in Article 2a hereof and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer, or member thereof, or to the benefit of any private person.
   d. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable, educational and/or religious purposes and which has established its tax-exempt status under Internal Revenue Code Section 501(c)(3).

Sample C

Mutual Benefit Corporations (see ARTS-MU Articles of Incorporation of a Nonprofit Mutual Benefit Corporation)

ARTICLES OF INCORPORATION

1. Corporate Name (List the proposed corporate name. Go to sos.ca.gov/business/be/name-availability.htm for general corporate name requirements and restrictions.)
   The name of the corporation is ____________________________.

2. Corporate Purpose This corporation is a nonprofit mutual benefit corporation organized under the Nonprofit Mutual Benefit Corporation Law. The purpose of this corporation is to engage in any lawful act or activity, other than credit union business, for which a corporation may be organized under such law.

3. Service of Process (List a California resident or an active 1505 corporation in California that agrees to be your initial agent to accept service of process in case your corporation is sued. You may list any adult who lives in California. You may not list your own corporation as the agent. Do not list an address if the agent is a 1505 corporation as the address for service of process is already on file.)
   a. Agent’s Name
   b. Initial Mailing Address of Corporation, if different from 4a

4. Corporate Addresses
   a. Initial Street Address of Corporation – Do not list a P.O. Box
   b. Initial Street Address of Corporation – Do not list a P.O. Box

5. Additional Statements (The following statements are for tax-exempt status in California.)
   a. The specific purpose of this corporation is to ____________________________.
   b. Notwithstanding any of the above statements of purposes and powers, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the specific purpose of this corporation.
ARTICLES OF INCORPORATION

1. Corporate Name

(List the proposed corporate name. Go to sos.ca.gov/business/be/name-availability.htm for general corporate name requirements and restrictions.)

The name of this corporation is ________________________________.

2. Corporate Purpose

(Check the Applicable Box. Only 1 box may be selected.) This corporation is a nonprofit mutual benefit corporation organized under the Nonprofit Mutual Benefit Corporation Law. The purpose of this corporation is to engage in any lawful act or activity, other than credit union business, for which a corporation may be organized under such law. This corporation is an association formed to manage a common interest development under the:

☐ Davis-Stirling Common Interest Development Act (California Civil Code Section 4000 et seq.).
☐ Commercial and Industrial Common Interest Development Act (California Civil Code Section 6500 et seq.).

3. Service of Process

(List a California resident or a California registered corporate agent that agrees to be your initial agent to accept service of process in case your corporation is sued. You may list any adult who lives in California. You may not list your own corporation as the agent. Do not list an address if the agent is a California registered corporate agent as the address for service of process is already on file.)

a. Agent’s Name ________________________________

b. Agent’s Street Address (if agent is not a corporation) Do not list a P.O. Box ________________________________

4. Corporate Addresses

a. Initial Street Address of Corporation- Do not list a P.O. Box ________________________________

b. Initial Street Address of Corporation- Do not list a P.O. Box ________________________________

c. Business or Corporate Office of Common Interest Development, if any ________________________________

d. Front street and nearest cross street for the physical location of the common interest development, if 4c is not physically on site ________________________________

5. Managing Agent

(List the name and address of the association’s managing agent, if any.)

Managing Agent’s Name ________________________________

Address ________________________________

City (no abbreviations) ________________________________

State ________________________________

Zip ________________________________

6. Additional Statements

(The following statements are for tax-exempt status in California.)

a. The specific purpose of this corporation is to ________________________________.

b. Notwithstanding any of the above statements of purposes and powers, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the specific purpose of this corporation.
Sample E

Civic league, social welfare, local association of employees under R&TC Section 23701f (note: no template available on the California Secretary of State's website, we will accept the following language.)

ARTICLES OF INCORPORATION

1. Corporate Name (List the proposed corporate name. Go to sos.ca.gov/business/be/name-availability.htm for general corporate name requirements and restrictions.)
   The name of this corporation is ________________________________.

2. Corporate Purpose (The specific purpose of the corporation must be listed if you are organizing for “public” purposes, or if you intend to apply for tax-exempt status in California.)
   a. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for public purposes.
   b. The specific purpose of this corporation is to ________________________________.

3. Service of Process (List a California resident or an active 1505 corporation in California that agrees to be your initial agent to accept service of process in case your corporation is sued. You may list any adult who lives in California. You may not list your own corporation as the agent. Do not list an address if the agent is a 1505 corporation as the address for service of process is already on file.)
   a. Agent's Name

4. Corporate Addresses
   a. Initial Street Address of Corporation – Do not list a P.O. Box
   b. Initial Street Address of Corporation – Do not list a P.O. Box

5. Additional Statements (The following statements are for tax-exempt status in California.)
   a. This corporation is organized and operated exclusively for social welfare purposes within the meaning of Internal Revenue Code Section 501(c)(4).
   b. The property of this corporation is irrevocably dedicated to social welfare purposes and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer, or member thereof, or to the benefit of any private person.
   c. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for social welfare purposes and which has established its tax-exempt status under Internal Revenue Code Section 501(c)(4).

Sample F

Title Holder under R&TC Section 23701h or 23701x (note: no template available on the California Secretary of State's website, we will accept the following language.)

ARTICLES OF INCORPORATION

1. Corporate Name (List the proposed corporate name. Go to sos.ca.gov/business/be/name-availability.htm for general corporate name requirements and restrictions.)
   The name of this corporation is ________________________________.

2. Corporate Purpose The purpose of the corporation is to engage in any lawful act or activity for which a corporation may be organized under the General Corporation Law of California other than the banking business, the trust company business, or the practice of a profession permitted to be incorporated by the California Corporations Code.

3. Service of Process (List a California resident or an active 1505 corporation in California that agrees to be your initial agent to accept service of process in case your corporation is sued. You may list any adult who lives in California. You may not list your own corporation as the agent. Do not list an address if the agent is a 1505 corporation as the address for service of process is already on file.)
   a. Agent's Name

4. Corporate Addresses
   a. Initial Street Address of Corporation – Do not list a P.O. Box
   b. Initial Street Address of Corporation – Do not list a P.O. Box

5. Additional Statements (The following statements are for tax-exempt status in California.)
   a. This corporation is authorized to issue only one class of shares of stock; and the total number of shares which this corporation is authorized to issue is ________________________________.
   b. The activities of this corporation will be limited to those permitted under Revenue and Taxation Code Section __________.
Sample G

Public facility financing corporation under R&TC Section 23701u (note: no template available on the California Secretary of State’s website, we will accept the following language.)

ARTICLES OF INCORPORATION

1. Corporate Name (List the proposed corporate name. Go to sos.ca.gov/business/be/name-availability.htm for general corporate name requirements and restrictions.)
The name of this corporation is ________________________________.

2. Corporate Purpose
   a. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for public purposes.
   b. The specific purpose of this corporation is to ________________________________.

3. Service of Process (List a California resident or an active 1505 corporation in California that agrees to be your initial agent to accept service of process in case your corporation is sued. You may list any adult who lives in California. You may not list your own corporation as the agent. Do not list an address if the agent is a 1505 corporation as the address for service of process is already on file.)
   a. Agent’s Name
   b. Initial Mailing Address of Corporation, if different from 4a

4. Corporate Addresses
   a. Initial Street Address of Corporation- Do not list a P.O. Box
   b. Initial Street Address of Corporation- Do not list a P.O. Box

5. Additional Statements (The following statements are for tax-exempt status in California.)
   a. This corporation is organized and operated exclusively for social welfare purposes within the meaning of Internal Revenue Code Section 501(c)(4).
   b. The property of this corporation is irrevocably dedicated to public purposes and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer, or member thereof, or to the benefit of any private person.
   c. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for public purposes and which has established its tax-exempt status under Revenue and Taxation Code Sections 23701d, 23701f, or 23701u, or Internal Revenue Code Sections 501(c)(3) or 501(c)(4).
ARTICLES OF INCORPORATION

1. Corporate Name
   The name of this corporation is ____________________________.

2. Corporate Purpose
   a. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for public purposes.
   b. The specific purpose of this corporation is ____________________________.

3. Service of Process
   a. Agent’s Name
   b. Initial Mailing Address of Corporation, if different from 4a

4. Corporate Addresses
   a. Initial Street Address of Corporation- Do not list a P.O. Box
   b. Initial Street Address of Corporation- Do not list a P.O. Box

5. Additional Statements
   a. This corporation is organized and operated exclusively for ____________ purposes within the meaning of Internal Revenue Code Section 501(c)(19).
   b. The property of this corporation is irrevocably dedicated to war veteran purposes and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer, or member thereof or to the benefit of any private person. Upon the dissolution or winding up of the corporation, all assets remaining after payment or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for war veteran purposes and which has established its tax-exempt status under Internal Revenue Code Section 501(c)(19).

Sample I

Unincorporated Association Exclusively Religious under R&TC Section 23701d

The creating document must contain:

1. The name of the organization.
2. The specific and primary purpose of the organization.
3. A statement indicating that the organization is organized for nonprofit purposes and that the individual members will not derive profit therefrom.
   The following is acceptable:
   This organization is a nonprofit religious organization and is not organized for the private gain of any person.
4. A political limitation clause. The following is acceptable:
   No substantial part of the activities of this organization shall consist of carrying on propaganda or otherwise attempting to influence legislation, and the organization shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.
5. A dedication clause. The following is acceptable:
   The property of this organization is irrevocably dedicated to religious purposes and no part of the net income or assets of this organization shall ever inure to the benefit of any director, officer, or private person.
6. A dissolution clause. The following is acceptable:
   Upon the dissolution or winding up of the organization, its assets remaining after payment, or provision for payment, of all debts and liabilities of this organization shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for religious purposes and which has established its tax-exempt status under Internal Revenue Code Section 501(c)(3).
Sample J

Unincorporated Association Other than Exclusively Religious under R&TC Section 23701d

The creating document must contain:

1. The name of the organization.
2. The specific and primary purpose of the organization.
3. A statement indicating that the organization is organized for nonprofit purposes and that the individual members will not derive profit therefrom.
   The following is acceptable: This organization is a nonprofit public benefit organization and is not organized for the private gain of any person.
4. A political limitation clause. The following is acceptable:
   No substantial part of the activities of this organization shall consist of carrying on propaganda or otherwise attempting to influence legislation, and the organization shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.
5. A dedication clause. The following is acceptable:
   The property of this organization is irrevocably dedicated to charitable purposes and no part of the net income or assets of this organization shall ever inure to the benefit of any director, officer, or private person.
6. A dissolution clause. The following is acceptable:
   Upon the dissolution or winding up of the organization, its assets remaining after payment, or provision for payment, of all debts and liabilities of this organization shall be distributed to a nonprofit fund, foundation, or corporation, which is organized and operated exclusively for charitable purposes and which has established its tax-exempt status under Internal Revenue Code Section 501(c)(3).

Sample K

Unincorporated Association Civic league, social welfare, local association of employees under R&TC Section 23701f

The creating document must contain:

1. The name of the organization.
2. The specific and primary purpose of the organization. The following is acceptable:
   The specific purpose of this organization is to ______________ within the meaning of Revenue and Taxation Code Section 23701f.
3. A statement indicating that the organization is organized for nonprofit purposes and that the individual members will not derive profit therefrom.
   The following is acceptable: This organization is a nonprofit public benefit organization and is not organized for the private gain of any person.
4. A dedication clause. The following is acceptable:
   The property of this organization is irrevocably dedicated to social welfare purposes and no part of the net income or assets of this organization shall ever inure to the benefit of any director, officer, or private person.
5. A dissolution clause. The following is acceptable:
   Upon the dissolution or winding up of the organization, its assets remaining after payment, or provision for payment, of all debts and liabilities of this organization shall be distributed to a nonprofit fund, foundation, or corporation, which is organized and operated exclusively for social welfare purposes and which has established its tax-exempt status under Internal Revenue Code Section 501(c)(4).

Sample L

Unincorporated Association War veterans under R&TC Section 23701w

The creating document must contain:

1. The name of the organization.
2. The specific and primary purpose of the organization. The following is acceptable:
   The specific purpose of this organization is to ______________ within the meaning of Revenue and Taxation Code Section 23701w.
3. A statement indicating that the organization is organized for nonprofit purposes and that the individual members will not derive profit therefrom.
   The following is acceptable: This organization is a nonprofit public benefit organization and is not organized for the private gain of any person.
4. The property of the organization is irrevocably dedicated to war veterans purposes within the meaning of Internal Revenue Code Section 501(c)(19) and assets of this organization shall never inure to the benefit of any private persons.
5. Upon the dissolution or winding up of the organization, all assets remaining after payment, or provision for payment, of all debts and liabilities of this organization shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for war veterans purposes and which has established its tax-exempt status under Internal Revenue Code Section 501(c)(19).
6. Notwithstanding any of the above statements of the purposes and powers, this association shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the specific purposes of the association.
Sample M
Unincorporated Association under other sections

The creating document must contain:

1. The name of the organization.
2. The specific and primary purpose of the organization. The following is acceptable:
   The specific purpose of this organization is to _________ within the meaning of Revenue and Taxation Code Section 23701 ___.
3. A statement indicating that the organization is organized for nonprofit purposes and that the individual members will not derive profit from the organization. The following is suggested:
   The organization does not contemplate pecuniary gain or profit to the members thereof and is organized for nonprofit purposes.
4. A limitation clause. The following is acceptable:
   Notwithstanding any of the above statements of purposes and powers, this organization shall not, except to an insubstantial degree engage in any activities or exercise any powers that are not in furtherance of the specific purpose of this organization.
Automated Phone Service
Use our automated phone service to get recorded answers to many of your questions about California taxes and to order current year California Business Entity tax forms and publications. This service is available in English and Spanish to callers with touch-tone telephones. Have paper and pencil ready to take notes.
Telephone: 800.338.0505 from within the United States 
916.845.6500 from outside the United States

Where to get General Tax Information
By Internet – You can get answers to Frequently Asked Questions at ftb.ca.gov.
By Phone – You can hear recorded answers to Frequently Asked Questions 24 hours a day, 7 days a week. Call our automated phone service at the number listed above. Select “Business Entity Information,” then select “Frequently Asked Questions.” Enter the 3-digit code, listed below, when prompted.

Code – Prefiling Assistance

715 – If my actual tax is less than the minimum franchise tax, what figure do I put on the Tax line on Form 100 or 100W?
717 – What are the current tax rates for corporations?
718 – How do I get an extension of time to file?
722 – When does my corporation file a short period return?
734 – Is my corporation subject to a franchise tax or income tax?
704 – Is an S corporation subject to the minimum franchise tax?
705 – Are S corporations required to file estimated payments?
706 – What forms do S corporations file?
707 – The tax for my S corporation is less than the minimum franchise tax. What figure do I put on the Tax line on Form 100S?

Exempt Organizations

709 – How do I get tax-exempt status?
710 – Does an exempt organization have to file Form 199?
735 – Does an exempt organization have to file FTB 199N, California e-Postcard?
736 – I have exempt status. Do I need to file Form 100 or Form 109 in addition to Form 199?

Minimum Tax and Estimate Tax

712 – What is the minimum franchise tax?
714 – My corporation is not doing business; does it have to pay the minimum franchise tax?

Billings and Miscellaneous Notices

723 – I received a bill for $250. What is this for?
724 – How do I dissolve my corporation?

Miscellaneous

700 – Who do I need to contact to start a business?
701 – I need a state Employer ID number for my business. Who do I contact?
703 – How do I incorporate?
737 – Where do I send my payment?

Letters

If you write to us, be sure your letter includes the California corporation number, or FEIN, your daytime and evening telephone numbers, and a copy of the notice. Send your letter to: EXEMPT ORGANIZATIONS UNIT MS F120 FRANCHISE TAX BOARD PO BOX 1286 RANCHO CORDOVA CA 95741-1286

We will respond to your letter within ten weeks. In some cases we may need to call you for additional information. Do not attach correspondence to your tax return unless it relates to an item on the return.

Your Rights As A Taxpayer

The FTB’s goals include making certain that your rights are protected so that you have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB 4058, California Taxpayers’ Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers’ Rights Advocate Program, and how you request written instructions from the FTB on whether a particular transaction is taxable. See “Where to Get Tax Forms and Publications,” below.

Where to Get Tax Forms and Publications

By Internet – You can download, view, and print California tax forms and publications at ftb.ca.gov/forms.
By phone – You can order current year California tax forms from 6 a.m. to 10 p.m. weekdays, 6 a.m. to 4:30 p.m. Saturdays, except holidays. See the list in the next column and find the code for the form you want to order. Call 800.338.0505 and follow the recorded instructions.
Allow two weeks to receive your order. If you live outside of California allow three weeks to receive your order.

Code

817 – California Corporation Tax Forms and Instructions. This booklet includes: Form 100, California Corporation Franchise or Income Tax Return
814 – Form 109, California Exempt Organization Business Income Tax Return
815 – Form 199, Exempt Organization Return
818 – Form 100-ES, Corporation Estimated Tax
802 – FTB 3500, Exemption Application
831 – FTB 3500A, Submission of Exemption Request
943 – FTB 4058, California Taxpayer’s Bill of Rights

In person – Most post offices and libraries provide free California tax booklets during the filing season. Employees at libraries and post offices cannot provide tax information or assistance.

By mail – Write to:
TAX FORMS REQUEST UNIT FRANCHISE TAX BOARD PO BOX 307 RANCHO CORDOVA CA 95741-0307

General Phone Service

Telephone assistance is available year-round from 7 a.m. until 5 p.m. Monday through Friday, except holidays. Hours subject to change.
Telephone: 800.852.5711 from within the United States 
916.845.6500 from outside the United States
TTY/TDD: 800.822.6268 for persons with hearing or speech disability

Asistencia en español

Asistencia telefónica está disponible durante todo el año desde las 7 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.
Teléfono: 800.852.5711 dentro de los Estados Unidos 
916.845.6500 fuera de los Estados Unidos
TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla