

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

(00) OMB No. 1545-0056

Note: If exempt status is approved, this application will be open for public inspection.

▶ (Use with the June 2006 revision of the Instructions for Form 1023 and the current Notice 1382)

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at [www.irs.gov](http://www.irs.gov) for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

**Part I Identification of Applicant**

<b>1</b> Full name of organization (exactly as it appears in your organizing document)		<b>2</b> c/o Name (if applicable)	
Urban Dance & Educational Foundation		SGB Events, LLC	
<b>3</b> Mailing address (Number and street) (see instructions)	Room/Suite	<b>4</b> Employer Identification Number (EIN)	
3811 West Chester Pike, Bldg 2,	200	46-4688922	
City or town, state or country, and ZIP + 4		<b>5</b> Month the annual accounting period ends (01 - 12)	
Newtown Square, PA 19073		12	
<b>6</b> Primary contact (officer, director, trustee, or authorized representative) a Name: William C. Bullitt		<b>b</b> Phone: 215-988-2778	
		<b>c</b> Fax: (optional) 215-988-2757	
<b>7</b> Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>8</b> Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>9a</b> Organization's website: <a href="http://udeftour.org/">http://udeftour.org/</a>			
<b>b</b> Organization's email: (optional)			
<b>10</b> Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>11</b> Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		11 / 14 / 2013	
<b>12</b> Were you formed under the laws of a foreign country? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**Part II Organizational Structure**

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. (See Instructions.) **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1 Are you a corporation? If "Yes," attach a copy of your articles of incorporation showing certification of filing with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification.  Yes  No
- 2 Are you a limited liability company (LLC)? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application.  Yes  No
- 3 Are you an unincorporated association? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.  Yes  No
- 4a Are you a trust? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.  Yes  No
- b Have you been funded? If "No," explain how you are formed without anything of value placed in trust.  Yes  No
- 5 Have you adopted bylaws? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected.  Yes  No

**Part III Required Provisions in Your Organizing Document**

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): Art. 3, page 1 & 2
- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.
- 2b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. Art. 10, page 2 and 3
- 2c See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: \_\_\_\_\_

**Part IV Narrative Description of Your Activities**

Using an attachment, describe your *past, present, and planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

**Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors**

1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual compensation, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Please see Attachment			

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

**b** List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

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

**c** List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

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

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

**2a** Are any of your officers, directors, or trustees related to each other through family or business relationships? If "Yes," identify the individuals and explain the relationship.  Yes  No

**b** Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees.  Yes  No

**c** Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship.  Yes  No

**3a** For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

**b** Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through common control? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement.  Yes  No

**4** In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.

**a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy?  Yes  No

**b** Do you or will you approve compensation arrangements in advance of paying compensation?  Yes  No

**c** Do you or will you document in writing the date and terms of approved compensation arrangements?  Yes  No

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

d	Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
e	Do you or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
f	Do you or will you record in writing both the information on which you relied to base your decision and its source?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
g	If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is reasonable for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.	
5a	Have you adopted a <b>conflict of interest policy</b> consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?	
c	What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?	
	<b>Note:</b> A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.	
6a	Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through <b>non-fixed payments</b> , such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b	Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through <b>non-fixed payments</b> , such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7a	Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine that you pay no more than fair market value. Attach copies of any written contracts or other agreements relating to such purchases.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b	Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8a	Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b	Describe any written or oral arrangements that you made or intend to make.	
c	Identify with whom you have or will have such arrangements.	
d	Explain how the terms are or will be negotiated at arm's length.	
e	Explain how you determine you pay no more than fair market value or you are paid at least fair market value.	
f	Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.	
9a	Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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

- b Describe any written or oral arrangements you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

**Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You**

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past*, *present*, and *planned* activities. (See instructions.)

- 1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals.  Yes  No
- b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations.  Yes  No
- 2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program.  Yes  No
- 3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds.  Yes  No

**Part VII Your History**

The following "Yes" or "No" questions relate to your history. (See instructions.)

- 1 Are you a successor to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to non-profit status. If "Yes," complete Schedule G.  Yes  No
- 2 Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E.  Yes  No

**Part VIII Your Specific Activities**

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past*, *present*, and *planned* activities. (See instructions.)

- 1 Do you support or oppose candidates in political campaigns in any way? If "Yes," explain.  Yes  No
- 2a Do you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a.  Yes  No
- b Have you made or are you making an election to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.  Yes  No
- 3a Do you or will you operate bingo or gaming activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data.  Yes  No
- b Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements.  Yes  No
- c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

**Part VIII Your Specific Activities (Continued)**

- 4a** Do you or will you undertake fundraising? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.)  Yes  No
- |   |   |
|---|---|
| <input type="checkbox"/> mail solicitations                         | <input type="checkbox"/> phone solicitations  |
| <input checked="" type="checkbox"/> email solicitations             | <input checked="" type="checkbox"/> accept donations on your website                      |
| <input checked="" type="checkbox"/> personal solicitations          | <input checked="" type="checkbox"/> receive donations from another organization's website |
| <input type="checkbox"/> vehicle, boat, plane, or similar donations | <input checked="" type="checkbox"/> government grant solicitations                        |
| <input checked="" type="checkbox"/> foundation grant solicitations  | <input type="checkbox"/> Other  |
- Attach a description of each fundraising program.
- b** Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements.  Yes  No
- c** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements.  Yes  No
- d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.
- e** Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors.  Yes  No
- 
- 5** Are you affiliated with a governmental unit? If "Yes," explain.  Yes  No
- 6a** Do you or will you engage in economic development? If "Yes," describe your program.  Yes  No
- b** Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.
- 
- 7a** Do or will persons other than your employees or volunteers develop your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees.  Yes  No
- b** Do or will persons other than your employees or volunteers manage your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees.  Yes  No
- c** If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.
- 
- 8** Do you or will you enter into joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate.  Yes  No
- 
- 9a** Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10.  Yes  No
- b** Do you provide child care so that parents or caretakers of children you care for can be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k).  Yes  No
- c** Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k).  Yes  No
- d** Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k).  Yes  No
- 
- 10** Do you or will you 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.  Yes  No

**Part VIII Your Specific Activities (Continued)**

- 11** Do you or will you 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 on the contribution, and any agreements with the donor regarding the contribution.  Yes  No
- 
- 12a** Do you or will you operate in a foreign country or countries? If "Yes," answer lines 12b through 12d. If "No," go to line 13a.  Yes  No
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
- 
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a.  Yes  No
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract.  Yes  No
- d** Identify each recipient organization and any relationship between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following:
- (i)** Do you require an application form? If "Yes," attach a copy of the form.  Yes  No
- (ii)** Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused.  Yes  No
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
- 
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15.  Yes  No
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries.  Yes  No
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors.  Yes  No
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information.  Yes  No
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately.  Yes  No

**Part VIII Your Specific Activities (Continued)**

- 15 Do you have a close connection with any organizations? If "Yes," explain.  Yes  No
- 16 Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain.  Yes  No
- 17 Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," explain.  Yes  No
- 18 Are you applying for exemption as a charitable risk pool under section 501(n)? If "Yes," explain.  Yes  No
- 19 Do you or will you operate a school? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity.  Yes  No
- 20 Is your main function to provide hospital or medical care? If "Yes," complete Schedule C.  Yes  No
- 21 Do you or will you provide low-income housing or housing for the elderly or handicapped? If "Yes," complete Schedule F.  Yes  No
- 22 Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H.  Yes  No

**Note:** Private foundations may use Schedule H to request advance approval of individual grant procedures.

**Part IX Financial Data**

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

**A. Statement of Revenues and Expenses**

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
		(a) From 1/1/14 To 12/31/14	(b) From 1/1/15 To 12/31/15	(c) From 1/1/16 To 12/31/16	(d) From To	
<b>Revenues</b>	<b>1</b> Gifts, grants, and contributions received (do not include unusual grants)	100,000	125,000	150,000		375,000
	<b>2</b> Membership fees received					
	<b>3</b> Gross investment income					
	<b>4</b> Net unrelated business income					
	<b>5</b> Taxes levied for your benefit					
	<b>6</b> Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
	<b>7</b> Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)					
	<b>8</b> Total of lines 1 through 7	100,000	125,000	150,000		375,000
	<b>9</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)					
	<b>10</b> Total of lines 8 and 9	100,000	125,000	150,000		375,000
	<b>11</b> Net gain or loss on sale of capital assets (attach schedule and see instructions)					
	<b>12</b> Unusual grants					
	<b>13</b> Total Revenue Add lines 10 through 12	100,000	125,000	150,000		375,000
<b>Expenses</b>	<b>14</b> Fundraising expenses	1,000	3,500	7,500		
	<b>15</b> Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)					
	<b>16</b> Disbursements to or for the benefit of members (attach an itemized list)					
	<b>17</b> Compensation of officers, directors, and trustees					
	<b>18</b> Other salaries and wages					
	<b>19</b> Interest expense					
	<b>20</b> Occupancy (rent, utilities, etc.)					
	<b>21</b> Depreciation and depletion					
	<b>22</b> Professional fees	24,000	11,500	2,500		
	<b>23</b> Any expense not otherwise classified, such as program services (attach itemized list)	75,000	109,000	139,000		
	<b>24</b> Total Expenses Add lines 14 through 23	100,000	125,000	150,000		

**Part IX Financial Data (Continued)**

<b>B. Balance Sheet (for your most recently completed tax year)</b>		Year End: <b>2013</b>
		(Whole dollars)
<b>Assets</b>		
1	Cash . . . . .	0
2	Accounts receivable, net . . . . .	
3	Inventories . . . . .	
4	Bonds and notes receivable (attach an itemized list) . . . . .	
5	Corporate stocks (attach an itemized list) . . . . .	
6	Loans receivable (attach an itemized list) . . . . .	
7	Other investments (attach an itemized list) . . . . .	
8	Depreciable and depletable assets (attach an itemized list) . . . . .	
9	Land . . . . .	
10	Other assets (attach an itemized list) . . . . .	0
11	<b>Total Assets (add lines 1 through 10)</b> . . . . .	<b>0</b>
<b>Liabilities</b>		
12	Accounts payable . . . . .	
13	Contributions, gifts, grants, etc. payable . . . . .	
14	Mortgages and notes payable (attach an itemized list) . . . . .	
15	Other liabilities (attach an itemized list) . . . . .	
16	<b>Total Liabilities (add lines 12 through 15)</b> . . . . .	<b>0</b>
<b>Fund Balances or Net Assets</b>		
17	<b>Total fund balances or net assets</b> . . . . .	<b>0</b>
18	<b>Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)</b> . . . . .	<b>0</b>
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Part X Public Charity Status**

Part X is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a private operating foundation. (See instructions.)

1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions.  Yes  No

b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.

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2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI.  Yes  No

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3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4.  Yes  No

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4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation?  Yes  No

---

5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

The organization is not a private foundation because it is:

a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.

b 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B.

c 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.

d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

**Part X Public Charity Status (Continued)**

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety.
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status.

**6** If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

**a Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at [www.irs.gov](http://www.irs.gov) or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

**Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code**

For Organization

.....  
 (Signature of Officer, Director, Trustee, or other authorized official)

.....  
 (Type or print name of signer)

.....  
 (Date)

.....  
 (Type or print title or authority of signer)

For IRS Use Only

.....  
 IRS Director, Exempt Organizations

.....  
 (Date)

- b Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).
- (i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. \_\_\_\_\_
- (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box.
- (b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.

**7** Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual.  Yes  No

**Part XI User Fee Information**

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$850. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$400. See instructions for Part XI, for a definition of gross receipts over a 4-year period. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at [www.irs.gov](http://www.irs.gov) and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000?  Yes  No  
 If "Yes," check the box on line 2 and enclose a user fee payment of \$400 (Subject to change—see above).  
 If "No," check the box on line 3 and enclose a user fee payment of \$850 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$400 (Subject to change).
- 3 Check the box if you have enclosed the user fee payment of \$850 (Subject to change).

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

Please Sign Here

(Signature of Officer, Director, Treasurer, or other authorized official)

Steven C. Graham

(Type or print name of signer)

Chairman

(Type or print title or authority of signer)

3/19/14  
(Date)

Reminder: Send the completed Form 1023 Checklist with your filled-in-application.



**pennsylvania**  
DEPARTMENT OF COMMUNITY  
& ECONOMIC DEVELOPMENT

# Educational Improvement Tax Credit Program

Organization Guidelines and Application | April 2013  
for Scholarship and Educational Improvement Organizations

> ready > set > **succeed**



Commonwealth of Pennsylvania  
Tom Corbett, Governor  
[www.pa.gov](http://www.pa.gov)

[newPA.com](http://newPA.com)

## Table of Contents

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<b>I. Introduction and Purpose</b>	1
<b>II. Scholarship Organization</b>	1
A. Eligibility	1
B. Scholarship Program	1
C. Initial Application	3
D. Annual Report	4
E. Renewal Applications	4
<b>III. Educational Improvement Organization</b>	4
A. Eligibility	4
B. Innovative Educational Program	5
C. Initial Application	6
D. Annual Report	7
E. Renewal Applications	7
<b>IV. Contact Information</b>	8
<b>Appendix II Initial Application</b>	9
<b>Appendix III Renewal Application</b>	10
<b>Appendix IV Scholarship Organization Monitoring Report</b>	11
<b>Appendix V Educational Improvement Organization Monitoring Report</b>	13
<b>Appendix VI Sample Contribution Receipt</b>	14

# **Educational Improvement Tax Credit**

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## **Scholarship Educational Improvement Organizations**

### **I. Introduction and Purpose**

Under Article XVII-F of the Tax Reform Code of 1971, 72 P.S. Section 8701-F, et seq., the Educational Improvement Tax Credit (EITC) is to be administered by the Department of Community and Economic Development (the Department). Tax credits may be awarded to businesses that make contributions to Scholarship Organizations and/or Educational Improvement Organizations and/or Pre-K Scholarship Organizations contained on a list published by the Department. The current organizational lists can be found on the EITC web site, which is linked to the Department's web site, at [www.newPA.com/EITC](http://www.newPA.com/EITC).

A business may receive a tax credit equal to 75% of its contribution to a Scholarship Organization and/or to an Educational Improvement Organization that is included on the current list published by the Department, up to a maximum of \$750,000 per taxable year. The tax credit may be increased to 90% of the contribution made, up to a maximum of \$750,000 per taxable year, if the business agrees to provide the same amount of contribution to an organization for two consecutive years.

The purpose of these guidelines is to establish the process whereby a Scholarship Organization or an Educational Improvement Organization may be included on the list of organizations published by the Department.

### **II. Scholarship Organization**

#### **A. Eligibility**

An organization that desires to be included on the Department's list of Scholarship Organizations must meet the following criteria:

1. The organization must be a nonprofit entity.
2. The organization must be exempt from payment of federal income tax under section 501(c)(3) of the Internal Revenue Code.
3. The organization must contribute at least 80% of its annual EITC receipts to a scholarship program that meets the requirements of the Act and these guidelines.

For the purpose of the EITC, the term "annual receipts" shall mean the total amount or value of contributions received by an organization from businesses awarded tax credits during that organization's fiscal year.

#### **B. Scholarship Program**

A scholarship program must demonstrate all of the following characteristics:

1. The program must provide tuition to eligible students to attend a school located in this commonwealth. For the purposes of the EITC, the term "tuition" shall also include school-related fees charged by a school, including a special education school. School-related fees shall include fees charged by a school to all students for books, instructional materials, technology equipment and services, uniforms and activities.

A school includes any public or nonpublic kindergarten, elementary school or secondary school at which the compulsory attendance requirements of the commonwealth may be met and which meets the applicable requirements of Title VI of the Civil Rights Act of 1964.

A special education school is a school or program within a school that is designated specifically and exclusively for students with disabilities listed in Title 34 CFR §300.8 and meets one of the following: (1) is licensed under the Private Academic Schools Act; (2) is accredited by an accrediting association approved by the State Board of Education; (3) is a school for the blind or deaf receiving commonwealth appropriations; or (4) is operated by or under the authority of a bona fide religious institution or by the commonwealth or any political subdivision thereof.

2. An eligible student is a school age student, including an eligible student with a disability, who is a resident of Pennsylvania, who is enrolled in a school located in this commonwealth and who is a member of a household with an annual household income of not more than \$60,000 (\$75,000 on or after July 1, 2013) except that an additional income allowance of \$12,000 (\$15,000 on or after July 1, 2013) is permitted for the student and for each other dependent (as defined by the IRS) living within the same household. To be considered an eligible student with a disability, a student must meet the following criteria: (1) is either enrolled in a special education school or has otherwise been identified as a "child with a disability" as defined in Title 34 CFR §300.8; (2) needs special education and related services; (3) is enrolled in a school and (4) is a member of a household that does not exceed the maximum annual household income. "School age" ranges from the earliest admission age for a school's kindergarten program (or if the school has no kindergarten program, the earliest age at which the student may begin school), through the age attained upon graduation from secondary school or 21 years of age, whichever occurs first. With respect to an eligible student with a disability, multiply the sum of \$60,000 (\$75,000 on or after July 1, 2013) plus the allowance(s) of \$12,000 (\$15,000 on or after July 1, 2013) per student and dependant, by the support level factor of 1.50 if the student is not enrolled in a special education school or by the support level factor of 2.993 if the student is enrolled as a student in a special education school.

A household includes an individual living alone or an individual living with the following:

- a. a spouse, parent and their unemancipated minor children;
  - b. other unemancipated minor children who are related by blood or marriage; or
  - c. other adults or unemancipated minor children living in the household who are dependent upon the individual.
3. In calculating household income for the purpose of determining student eligibility, all moneys and property received of whatever nature and from whatever source are to be included, except for the following:
    - a. Periodic payments for sickness and disability other than regular wages received during a period of sickness or disability.
    - b. Disability, retirement or other payments arising under workers' compensation acts, occupational disease acts and similar legislation by any government.
    - c. Payments commonly recognized as old age or retirement benefits paid to persons retired from service after reaching a specific age or after a stated period of employment.
    - d. Payments commonly known as public assistance or unemployment compensation payments by a governmental agency.
    - e. Payments to reimburse actual expenses.
    - f. Payments made by employers or labor unions for programs covering hospitalization, sickness, disability or death, supplemental unemployment benefits, strike benefits, social security and retirement.
    - g. Compensation received by United States servicemen serving in a combat zone.

4. The award of scholarships under a scholarship program must be made without limiting availability to only students of one school.
5. The amount of a scholarship paid to or on behalf of a student may not exceed the actual amount of tuition charged by the school in which the student is enrolled, nor exceed the actual amount of tuition charged by the school to non-scholarship students.
6. The scholarship program must have policies in place concerning;
  - a. rebates or refunds of scholarship monies for students who withdraw from a school prior to the end of the period for which tuition has been paid; and
  - b. the maintenance of confidentiality of information pertaining to student eligibility in a scholarship program, including income information.
7. Scholarship Organizations shall maintain full and accurate records with respect to the receipt of contributions from businesses and expenditure of those contributions. These records shall be maintained a period of not less than three years.
8. For purposes of the EITC, a "contribution" from a business firm is a donation of cash, personal property or services the value of which is the net cost of the donation to the donor or the pro rata hourly wage, including benefits, of the individual performing the services. No tax credits shall be approved for contributions which constitute activities that are part of the applicant business's normal course of business.
9. The approved Scholarship Organization will be responsible for supplying a contribution receipt to the business firm. Receipts, on Scholarship Organization letterhead, shall include the following information: company name, amount of contribution and, if applicable, date of check, and date check received. If a company has multiple entities each entity should be receipted separately. If your organization has both a Scholarship Organization and an Educational Improvement Organization listing, that information should also be reflected on the receipt. The Scholarship Organization shall use the name by which they have been approved by the Department for participation in the EITC program on their receipts. For a sample receipt, see Appendix VI.

### **C. Initial Application**

If an organization desires to be placed on the list of Scholarship Organizations published by the Department, the organization must submit the following to the Department:

1. A completed organization profile, in the format set forth in the Appendix II to these guidelines.
2. A copy of the organization's exemption under section 501(c)(3) of the Internal Revenue Code, or documentation showing that the organization is included within a group ruling for exemption under section 501(c)(3).
3. A description of the scholarship program operated by the organization. The description must address all of the criteria for a scholarship program as set forth in these guidelines, including the application and review process and income verification procedures utilized by the organization.

Completed applications will be reviewed by the Department and the applicant will be notified within 60 days from date of receipt whether or not the application has met the requirements of the Act and these guidelines. If the Department determines that the application meets the requirements, the applicant's name will be included on the Department's list of Scholarship Organizations for the fiscal year in which the application was received.

## D. Annual Report

All listed Scholarship Organizations are required to report on their accomplishments on an annual basis, in the format set forth in Appendix IV to these guidelines. Appendix IV must be submitted annually between May 1st and September 1st and should reflect information concerning the most recently completed organizational fiscal year. This report will enable the commonwealth to communicate the benefits of the program to the administration, the legislature and the citizens of the commonwealth.

## E. Renewal Applications

1. For each state fiscal year (July 1 through June 30) following the fiscal year in which a Scholarship Organization has been initially included on the Department's list of Scholarship Organizations, the organization may submit a renewal application to the Department in order for the organization to continue to be included on the Department's list. A renewal application may be submitted to the Department anytime on or after May 1.
2. To be considered for renewal, the organization must submit to the Department an updated organization profile, in the format set forth in the Appendix III to these guidelines. Along with the organization's federal form 990 or other federal form indicating the tax status of the organization for federal tax purposes. And a copy of a compilation, review or audit of the organization's financial statements conducted by a certified public accounting firm.
3. If the Department determines that the scholarship program continues to comply with the requirements of the Act and these guidelines, then the organization will remain on the list of Scholarship Organizations published by the Department.
4. If an organization fails to contribute at least 80% of its annual receipts to a scholarship program that complies with the requirements of the Act and these guidelines or if the Department determines that the scholarship program no longer meets the requirements of the Act and these guidelines, then the Department will remove the organization's name from the list at the beginning of the next fiscal year and the organization may not reapply for inclusion on the list until the fiscal year thereafter.
5. To be considered for renewal, the organization must submit Appendix IV to the Department for its most recently completed organizational fiscal year. Renewal applications for which no Appendix IV has been submitted will not be considered for renewal.

## III. Educational Improvement Organization

### A. Eligibility

An organization that desires to be included on the Department's list of Educational Improvement Organizations must meet the following criteria:

1. The organization must be a nonprofit entity.
2. The organization must be exempt from payment of federal income tax under section 501(c)(3) of the Internal Revenue Code.
3. The organization must contribute at least 80% of its annual EITC receipts as grants to a public school, charter school or a private school approved under section 1376 of the public school code of 1949. for innovative educational programs that meet the requirements of the Act and these guidelines. Grants may include cash payments to public schools to carry out innovative educational programs or it may include the costs incurred by an Educational Improvement Organization in providing innovative educational programs to, or in conjunction with, public schools.

For the purpose of the EITC, the term "annual receipts" shall mean the total amount or value of contributions received by an organization from businesses awarded tax credits during that organization's fiscal year.

## **B. Innovative Educational Program**

For the purpose of the EITC:

1. An "innovative educational program" is an advanced academic or similar program that is not part of the regular academic program of a public school but that enhances the curriculum or academic program of the public school.
2. A "public school" is a public kindergarten, elementary school or secondary school (including an area vocational technical school) at which the compulsory attendance requirements of this commonwealth may be met and which meets the applicable requirements of Title VI of the Civil Rights Act of 1964.
3. A "contribution" from a business firm is a donation of cash, personal property or services the value of which is the net cost of the donation to the donor or the pro rata hourly wage, including benefits, of the individual performing the services. No tax credits shall be approved for contributions which constitute activities that are part of the applicant business's normal course of business.
4. The instruction, programs or other activities offered by or through an innovative educational program may include, but are not limited to, any of the following characteristics:
  - a. integration with the instructional program of the public school.
  - b. supplements, reconstructs or involves a major revision to the curriculum or academic program of the public school.
  - c. provides a different focus, delivery, including internet-based and distance learning technologies, methodology or skill training than is provided in a typical academic program of a public school.
  - d. offered separately from the public school curriculum or academic program.
  - e. offered before or after public school hours, on weekends, as a year-round program and/or as an extension of the public school year.
  - f. offered as a standards-based program of instruction that operates outside of the length and time requirements of the public school, but which meets the minimum hours or days of instruction required by state law.
  - g. use of specialized instructional materials, instructors or instruction not provided by a public school.
  - h. use of internships and other work-based learning opportunities for a student that supplements the curriculum or academic program of a student and provides a student with the opportunity to apply the knowledge and skills learned in the academic program.
  - i. offers instruction or programming that provides credits/advanced placement at a two-year or four-year college or university authorized by the Department of Education.
  - j. reconfiguring, renovating or equipping a facility that is owned by a public school in order to create a specialized environment that is integral and necessary to the operation of an innovative educational program.

5. Each public school participating in an innovative educational program must be identified and must provide a letter of support for the program, signed by the appropriate official. An Educational Improvement Organization may offer more than one innovative educational program and/or may offer an innovative educational program that serves more than one public school.
6. A public school cannot be an Educational Improvement Organization.
7. Educational Improvement Organizations shall maintain full and accurate records with respect to the receipt of contributions from businesses and the expenditure or use of those contributions. Educational Improvement Organizations must maintain a list of public schools participating in innovative educational improvement programs funded from contributions made by businesses receiving Educational Improvement Tax Credits. These records shall be maintained for a period of not less than three years.
8. The approved Educational Improvement Organization will be responsible for supplying a contribution receipt to the business firm. Receipts, on Educational Improvement Organization letterhead, shall include the following information: company name, amount of contribution and, if applicable, date of check, and date check is received. If a company has multiple entities, each entity should be receipted separately. If your organization has both a Scholarship Organization and an Educational Improvement Organization listing, that information should also be reflected on the receipt. The Educational Improvement Organization shall use the name by which they have been approved by the Department for participation in the EITC Program on their receipts. For a sample receipt, see Appendix VI.

### **C. Initial Application**

If an organization desires to be placed on the list of Educational Improvement Organizations published by the Department, the organization must submit all of the following to the Department:

1. A completed organization profile, in the format set forth in the Appendix II to these guidelines.
2. A copy of the organization's exemption under section 501(c)(3) of the Internal Revenue Code, or documentation showing that the organization is included within a group ruling for exemption under section 501(c)(3).
3. A written narrative description of no more than 5 pages of the innovative educational programs offered or operated by the organization. The description must address the characteristics of the program that qualify it as an innovative educational program.
4. The application must be accompanied by at least one letter of support from each public school:
  - a. that agrees to participate in the program,
  - b. that affirms that the program will enhance the curriculum or academic program of the public school, and
  - c. that is signed by the appropriate school official:
    - For a public school (other than as identified below), the superintendent of the school district of which the public school is a part.
    - For an area vocational technical school, the vocational school director.
    - For a charter school, the chief administrative officer.
    - For a private alternative educational institution, an alternative, charter, independent or magnet school, or any other public school with a specialized academic mission, the principal or other designated leader of the school.

Completed applications will be reviewed by the Department and the applicant will be notified within 60 days from date of receipt whether or not the application has met the requirements of the Act and these guidelines. If the Department determines that the application meets the requirements, the applicant's name will be included on the Department's list of Educational Improvement Organizations for the fiscal year in which the application was received.

#### **D. Annual Report**

All listed Educational Improvement Organizations are required to report on their accomplishments on an annual basis, in the format set forth in Appendix V to these guidelines. Appendix V must be submitted annually between May 1<sup>st</sup> and August 31<sup>st</sup> and should reflect information concerning the most recently completed organizational fiscal year. This report will enable the commonwealth to communicate the benefits of the program to the administration, the legislature and the citizens of the commonwealth.

#### **E. Renewal Applications**

1. For each state fiscal year (July 1 through June 30) following the fiscal year in which an Educational Improvement Organization has been initially included on the Department's list of educational improvement organizations, the organization may submit a renewal application to the Department in order for the organization to continue to be included on the Department's list. A renewal application may be submitted to the Department anytime on or after May 1.
2. To be considered for renewal, the organization must submit to the Department an updated organization profile, in the format set forth in Appendix III to these guidelines. This includes the attachment of support letters from public schools, in the format described elsewhere in these guidelines. Along with the organization's federal form 990 or other federal form indicating the tax status of the organization for federal tax purposes. And a copy of a compilation, review or audit of the organization's financial statements conducted by a certified public accounting firm.
3. If the Department determines that the innovative educational program continues to comply with the requirements of the Act and these guidelines, then the organization will remain on the list of Educational Improvement Organizations published by the Department.
4. If an organization fails to contribute at least 80% of its annual EITC receipts to the direct costs of an approved innovative educational program (for example: salaries, space, materials/supplies, equipment, contracts, legal or audit expenses) or if the Department determines that the innovative educational program no longer meets the requirements of the Act and these guidelines, then the Department will remove the organization's name from the list at the beginning of the next fiscal year and the organization may not reapply for inclusion on the list until the fiscal year thereafter.
5. To be considered for renewal, the organization must submit Appendix V to the Department for its most recently completed organizational fiscal year. Renewal applications for which no Appendix V has been submitted will not be considered for renewal.

**Attachments to Form 1023**

URBAN DANCE & EDUCATIONAL FOUNDATION  
EMPLOYER IDENTIFICATION NO. 46-4688922

**Exhibit IV.B.**

**Pennsylvania Opportunity Scholarship  
Tax Credit Program**

#### **IV. Contact Information**

Program inquiries or delivery of applications via mail, fax, e-mail or in person:

Department of Community and Economic Development  
The Educational Improvement Tax Credit Program  
Center for Business Financing - Tax Credit Division  
400 North Street, 4th Floor  
Commonwealth Keystone Building  
Harrisburg, PA 17120-0225

Telephone: (717) 787-7120

Fax: (717) 772-3581

E-mail: [ra-eitc@pa.gov](mailto:ra-eitc@pa.gov)



**pennsylvania**  
DEPARTMENT OF COMMUNITY  
& ECONOMIC DEVELOPMENT

# Opportunity Scholarship Tax Credit Program

Organization Guidelines and Application | April 2013  
for Opportunity Scholarship Organizations

> ready > set 



Commonwealth of Pennsylvania  
Tom Corbett, Governor  
[www.pa.gov](http://www.pa.gov)

[newPA.com](http://newPA.com)

## **Table of Contents**

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<b>I. Introduction and Purpose</b> .....	1
<b>II. Opportunity Scholarship Organization</b> .....	1
A. Eligibility .....	1
B. Opportunity Scholarship Program .....	1
C. Initial Application .....	4
D. Annual Report .....	4
E. Renewal Applications .....	5
<b>III. Contact Information</b> .....	5
<b>Appendix XII Initial Application</b>	
<b>Appendix XIII Renewal Application</b>	
<b>Appendix XIV Opportunity Scholarship Organization Monitoring Report</b>	
<b>Appendix XV Annual Report</b>	
<b>Appendix XVI Sample Contribution Receipt</b>	

# **Opportunity Scholarship Tax Credit**

## **Opportunity Scholarship Organizations**

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### **I. Introduction and Purpose**

Under Article XVII-G.1 of the Tax Reform Code of 1971, 72 P.S. Section 8701-G.1, et seq., the Opportunity Scholarship Tax Credit (OSTC) is to be administered by the Department of Community and Economic Development (the Department). Tax credits may be awarded to businesses that make contributions to Opportunity Scholarship Organizations contained on a list published by the Department. The current organizational lists can be found on the OSTC website, which is linked to the Department's website, at [www.newPA.com/OSTC](http://www.newPA.com/OSTC).

A business may receive a tax credit equal to 75% of its contribution to an approved Opportunity Scholarship Organization that is included on the current list published by the Department, up to a maximum of \$750,000 per taxable year. The tax credit may be increased to 90% of the contribution made, up to a maximum of \$750,000 per taxable year, if the business agrees to provide the same amount of contribution to an organization for two consecutive years.

The purpose of these guidelines is to establish the process whereby an Opportunity Scholarship Organization may be included on the list of organizations approved and published by the Department.

### **II. Opportunity Scholarship Organization**

#### **A. Eligibility**

An organization that desires to be included on the Department's list of approved Opportunity Scholarship Organizations must meet the following criteria:

1. The organization must be a nonprofit entity.
2. The organization must be exempt from payment of federal income tax under section 501(c)(3) of the Internal Revenue Code.
3. The organization must contribute at least 80% of its annual OSTC receipts to an opportunity scholarship program that meets the requirements of the Act and these guidelines.

For the purpose of the OSTC, the term "annual OSTC receipts" shall be defined as the total amount or value of contributions received by an organization from businesses awarded tax credits during that organization's fiscal year.

#### **B. Opportunity Scholarship Program**

An approved Opportunity Scholarship Program shall demonstrate all of the following characteristics:

1. The program shall provide tuition to eligible students who reside within the attendance boundary of a low-achieving school to attend a participating nonpublic school or a participating public school located in a school district outside of the recipient's school district of residence. For the purposes of the OSTC, the term "tuition" shall also include school-related fees charged by a school, including a special education school. School-related fees shall include fees charged by a school to all students for books, instructional materials, technology equipment and services, uniforms and activities.

The Department of Education shall annually publish a list of low-achieving schools located within each school district. A low-achieving school is defined as a public elementary or secondary school ranking in the bottom 15 percent of their designation as an elementary or secondary school based upon combined math and reading PSSA scores. Both nonpublic schools and public schools that elect to participate in the Opportunity Scholarship Program must annually notify the Department of Education of its intent to participate.

A school includes any public or nonpublic kindergarten, elementary school or secondary school at which the compulsory attendance requirements of the commonwealth may be met and which meets the applicable requirements of Title VI of the Civil Rights Act of 1964.

A special education school is a school or program within a school that is designated specifically and exclusively for students with disabilities listed in Title 34 CFR §300.8 and meets one of the following: (1) is licensed under the Private Academic Schools Act; (2) is accredited by an accrediting association approved by the State Board of Education; (3) is a school for the blind or deaf receiving commonwealth appropriations; or (4) is operated by or under the authority of a bona fide religious institution or by the commonwealth or any political subdivision thereof.

2. An eligible student is a school age student residing within the attendance boundary of a low-achieving school, including an eligible student with a disability, who is a resident of Pennsylvania, who is enrolled in a school located in this commonwealth, and who is a member of a household with an annual household income of not more than \$60,000, (\$75,000 on or after July 1, 2013) with the exception of an additional income allowance of \$12,000 (\$15,000 on or after July 1, 2013) permitted for the student and for each other dependent (as defined by the IRS) living within the same household. To be considered an eligible student with a disability, a student must meet the following criteria: (1) is either enrolled in a special education school or has otherwise been identified as a "child with a disability" as defined in Title 34 CFR §300.8; (2) needs special education and related services; (3) is enrolled in a school, and (4) is a member of a household that does not exceed the maximum annual household income. "School age" ranges from the earliest admission age for a school's kindergarten program (or if the school has no kindergarten program, the earliest age at which the student may begin school), through the age attained upon graduation from secondary school or 21 years of age, whichever occurs first. With respect to an eligible student with a disability, multiply the sum of \$60,000 (\$75,000 on or after July 1, 2013) plus the allowance(s) of \$12,000 (\$15,000 on or after July 1, 2013) per student and dependant, by the support level factor of 1.50 if the student is not enrolled in a special education school or by the support level factor of 2.993 if the student is enrolled as a student in a special education school.

A household includes an individual living alone or an individual living with the following:

- a. a spouse, parent and their unemancipated minor children;
  - b. other unemancipated minor children who are related by blood or marriage; or
  - c. other adults or unemancipated minor children living in the household who are dependent upon the individual.
3. In calculating household income for the purpose of determining student eligibility, all monies and properties received, whatever the nature and/or source, are to be included, except for the following:
    - a. Periodic payments for sickness and disability other than regular wages received during a period of sickness or disability.
    - b. Disability, retirement or other payments arising under workers' compensation acts, occupational disease acts and similar legislation by any government.

- c. Payments commonly recognized as old age or retirement benefits paid to persons retired from service after reaching a specific age or after a stated period of employment.
  - d. Payments commonly known as public assistance or unemployment compensation payments by a governmental agency.
  - e. Payments to reimburse actual expenses.
  - f. Payments made by employers or labor unions for programs covering hospitalization, sickness, disability or death, supplemental unemployment benefits, strike benefits, social security and retirement.
  - g. Compensation received by United States service personnel serving in a combat zone.
4. The maximum amount of a scholarship awarded to an applicant without a disability shall be \$8,500. The maximum amount of a scholarship awarded to an applicant with a disability shall be \$15,000.
  5. In awarding scholarships, an Opportunity Scholarship Organization shall give preference to any of the following:
    - An applicant who received a scholarship for the prior school year.
    - An applicant of a household with a household income that does not exceed 185% of the federal poverty level for the school year preceding the school year for which the application is being made.
    - An applicant of a household with a household income that does not exceed 185% of the federal poverty level for the school year preceding the school year for which the application is being made who resides within any of the following:
      - a. A first class school district;
      - b. A school district with an average daily membership greater than 7,500 and that received an advance of its basic education subsidy at any time; or
      - c. A school district that receives an advance of its basic education subsidy at any time and is either subject to a declaration of financial distress under Section 691 of the Public School Code of 1949 or engaged in litigation against the commonwealth in which the school district seeks financial assistance from the commonwealth to allow the school district to continue to operate.
  6. The amount of a scholarship paid to or on behalf of a student combined with any additional financial assistance provided to the student may not exceed the actual amount of tuition and school-related fees charged by the school in which the student is enrolled, nor exceed the actual amount of tuition and school-related fees charged by the school to non-scholarship students.
  7. The scholarship program must have policies in place concerning:
    - a. rebates or refunds of scholarship monies for students who withdraw from a school prior to the end of the period for which tuition has been paid; and
    - b. the maintenance of confidentiality of information pertaining to student eligibility in an opportunity scholarship program, including income information.
  8. Opportunity Scholarship Organizations shall maintain full and accurate records with respect to the receipt of contributions from businesses and expenditure of those contributions. These records shall be maintained a period of not less than three years.

9. For purposes of the OSTC, a "contribution" from a business is defined as a donation of cash, personal property or services the value of which is the net cost of the donation to the donor or the pro rata hourly wage, including benefits, of the individual performing the services. No tax credits shall be approved for contributions which constitute activities that are part of the applicant business' normal course of business.
10. The approved Opportunity Scholarship Organization shall be responsible for supplying a contribution receipt to the business. Receipts, on Opportunity Scholarship Organization letterhead, shall include the following information: business name, amount of contribution and, if applicable, date of check, and date check received. If a business has multiple entities, each entity should be receipted separately. If the organization has other tax credits listings, that information should be reflected on the receipt. The Opportunity Scholarship Organization shall use the name by which they have been approved by the Department for participation in the OSTC program on their receipts. For a sample receipt, see Appendix VI.

**C. Initial Application**

If an organization desires to be placed on the list of approved Opportunity Scholarship Organizations published by the Department, the organization must submit the following to the Department:

1. A completed organization profile, in the format set forth in the Appendix XII to these guidelines.
2. A copy of the organization's exemption under section 501(c)(3) of the Internal Revenue Code, or documentation showing that the organization is included within a group ruling for exemption under section 501(c)(3).
3. A description of the opportunity scholarship program operated by the organization. The description must address all of the criteria for an opportunity scholarship program as set forth in these guidelines, including the application and review process and income verification procedures utilized by the organization.
4. A statement that the organization will contribute at least 80% of its annual OSTC receipts to an Opportunity Scholarship Program.

Completed applications will be reviewed by the Department and the applicant will be notified within 60 days from date of receipt whether or not the application has met the requirements of the Act and these guidelines. If the Department determines that the application meets the requirements, the applicant's name will be included on the Department's list of approved Opportunity Scholarship Organizations for the fiscal year in which the application was received.

**D. Annual Report**

All approved and published Opportunity Scholarship Organizations will be required to report on their accomplishments on an annual basis, in a format set forth in Appendix XIV and Appendix XV to these guidelines. These reports shall be submitted annually between May 1st and September 1st, and shall reflect information concerning the most recently completed organizational fiscal year. These reports will enable the commonwealth to communicate the benefits of the program to the Administration, the legislature and the citizens of the commonwealth.

### **E. Renewal Applications**

1. For each state fiscal year (July 1 through June 30) following the fiscal year in which an Opportunity Scholarship Organization has been initially included on the Department's list of approved Opportunity Scholarship Organizations, the organization may submit a renewal application to the Department to ensure that the organization continues to be included on the Department's approved list. A renewal application may be submitted to the Department anytime on or after May 1.
2. To be considered for renewal, the organization must submit to the Department an updated organization profile, in the format set forth in the Appendix XIII to these guidelines, along with the organization's federal form 990 or other federal form indicating the tax status of the organization for federal tax purposes. In addition a copy of a compilation, review or audit of the organization's financial statements conducted by a certified public accounting firm must be submitted.
3. If the Department determines that the Opportunity Scholarship Program continues to comply with the requirements of the Act and these guidelines, then the organization will be notified in writing and will remain on the list of approved Opportunity Scholarship Organizations published by the Department.
4. If an organization fails to contribute at least 80% of its annual OSTC receipts to an opportunity scholarship program that complies with the requirements of the Act and these guidelines, or if the Department determines that the opportunity scholarship program no longer meets the requirements of the Act and these guidelines, then the organization will be notified in writing and the Department will remove the organization's name from the approved list at the beginning of the next fiscal year, and the organization may not reapply for inclusion on the list until the fiscal year thereafter.
5. To be considered for renewal, the organization must submit to the Department required information for its most recently completed organizational fiscal year.

### **III. Contact Information**

Program inquiries or delivery of applications via mail, fax, e-mail or in person:

Department of Community and Economic Development  
The Opportunity Scholarship Tax Credit Program  
Center for Business Financing - Tax Credit Division  
Commonwealth Keystone Building  
400 North Street, 4th Floor  
Harrisburg, PA 17120-0225

Telephone: (717) 787-7120  
Fax: (717) 772-3581  
E-mail: ra-eitc@pa.gov

**Attachments to Form 1023**

**URBAN DANCE & EDUCATIONAL FOUNDATION  
EMPLOYER IDENTIFICATION NO. 46-4688922**

**Exhibit V.A.**

**UDEF Conflict of Interest Policy  
and Prohibition on Excess Benefit Transactions**

# URBAN DANCE & EDUCATIONAL FOUNDATION

## CONFLICT OF INTEREST POLICY

### AND

## PROHIBITION ON EXCESS BENEFIT TRANSACTIONS

Urban Dance & Educational Foundation (“UDEP”) expects all of its Board members, officers and employees to avoid a conflict of interest or the appearance of such conflict in matters relating to UDEF. Transactions in which a Board member, officer or employee has an interest may be approved in certain circumstances after full disclosure and in accordance with the procedures outlined below. As a tax-exempt organization under the provisions of the Internal Revenue Code, however, UDEF and its Board members, officers and employees are subject to additional restrictions that may effectively prohibit a transaction - - known as an Excess Benefit Transaction (“EBT”) - - that would be permitted under the Conflict of Interest rules if properly disclosed. The purpose of this Policy Statement is to confirm UDEF’s policy and heighten the awareness of officers, employees and Board member to the Internal Revenue Code prohibitions.

### I. Definitions

#### A. Affiliation:

A Board member, officer or employee shall be considered to be “affiliated” with any person or entity with which UDEF has or is negotiating a transaction or arrangement (including for this purpose, making a grant) if such person, directly or indirectly, through business, investment or family relationships:

1. holds any position with such entity or individual;
2. has a financial interest in such entity or individual;
3. has a professional relationship with such entity or individual; or
4. holds any public office that would require participation in matters regarding UDEF.

A person may be affiliated with an entity or individual even if the person does not receive compensation from the entity or individual with which he or she has a relationship described above. If a person is an interested person with respect to any entity in the group of affiliated organizations, he or she is will be affiliated with all entities in the group.

## **B. Disqualified Person:**

For purposes of the prohibited EBT rules, a "disqualified person" includes:

1. Any Board member, officer, or employee who makes substantive decisions on UDEF matters or any substantial contributor to UDEF.
2. Any person, including those referred to in (1), who at any time during the 5-year period preceding the transaction, was in a position to exercise substantial influence over the affairs of UDEF.
3. Any family member of those referred to in (1) and (2), including for this purpose:
  - (a) A spouse, ancestor, child, grandchild, great grandchild and the spouse of a child, grandchild, and great grandchild of any of the foregoing; and
  - (b) A brother or sister (whether of the whole or half blood) of any of the foregoing and his or her spouse.
4. A corporation, partnership, trust, estate or other legal entity in which any of those described in (1), (2) or (3) has more than a 35% voting, profits or beneficial interest.

For example, in the case of a Board member who left the board 4 years ago, a small business owned in part by the former Board member's grandchild or great grandchild would be a "disqualified person."

## **II. Conflict of Interest In General**

A conflict of interest generally refers to any situation in which a decision maker, such as a Board member, officer or employee who exercises significant influence over the decision (each of whom is referred to hereinafter as an "Interested Person"), is influenced in an organizational decision by personal, financial, business or other concerns that are unrelated to, or in conflict with, the organization's best interests. If, for example, the decision relates to making a grant in furtherance of UDEF's mission, it is in UDEF's best interest that the award is based on the merits of the program to be supported by the grant. Accordingly; a conflict of interest may exist if the decision to make a grant is influenced by an Interested Person's concerns that are unrelated to, or in conflict with, the merits of the grant request.

### **A: Policy:**

No Interested Person who is affiliated (as defined above) with any vender of goods or services to UDEF shall participate in the consideration or administration of any contract with such vendor.

No Interested Person who is affiliated with any organization being considered for a grant from UDEF shall vote on such grant award. An Interested Person may participate in the consideration of such grant to the extent provided below.

At least once each year, each Interested Person shall identify in writing filed with UDEF any grantee, prospective grantee or vendor to UDEF with which the Interested Person is affiliated,

**B: Procedures:**

No entity or individual with which an Interested Person is affiliated shall receive any special consideration by the Board, or by the staff, and there shall be no variation in the procedures for processing grants or contracts to or with such affiliated entities or individuals, except that additional scrutiny may be applied to such consideration.

An Interested Person may be present during the discussion of any grant or other transaction, may provide information regarding the grant or transaction in response to questions, and may advocate for the grant or transaction. An Interested Person may, but need not, be asked to leave the meeting before final consideration and voting on the proposed grant or transaction. If present, he or she may vote on the proposal.

Each Board member, officer and employee of UDEF shall advise the President and the Chairman of UDEF of affiliation with any grantee, potential grantee or vendor in response to an annual questionnaire from UDEF and at any other time when such person becomes aware of an affiliation which has not previously been disclosed.

The fact that a grant or other transaction involves a potential conflict of interest shall not prevent UDEF from proceeding with such grant or transaction if the foregoing procedures are followed or if the grant or other transaction would not be prohibited by applicable law.

**III. Excess Benefit Transactions**

Section 4958 of the Internal Revenue Code imposes significant tax penalties on any "Excess Benefit Transaction" ("EBT") between substantial contributors to or managers of an entity exempt from tax under Section 501(c)(3) that is not a private foundation. Officers and Board member are considered "UDEF managers" for this purpose, and employees who make substantive decisions on UDEF matters also may be included.

An excess benefit is the amount by which the value of the economic benefit provided by UDEF directly or indirectly to or for the use of any disqualified person exceeds the value of the consideration (including the performance of services) received for providing such benefit.

A disqualified person who receives an excess benefit from an EBT is liable for payment of an excise tax equal to 25 percent of the excess benefit. If an initial tax is imposed on an EBT and the transaction is not "corrected" within the taxable period, then any disqualified

person who received an excess benefit from the EBT on which the initial tax was imposed is liable for an additional tax of 200 percent of the excess benefit. Regulations under §4958 impose specific requirements on the steps that must be taken to "correct" any EBT.

An organization manager who participates in an EBT, knowing that it was such a transaction, is liable for payment of an excise tax equal to 10 percent of the excess benefit, unless the participation was not willful and was due to reasonable cause. If an organization manager also receives an excess benefit from an EBT, the manager may be liable for both taxes.

There are two particular aspects of these rules that require special attention. The first is the 5-year look-back in determining whether a person or an entity is a "disqualified person" with respect to UDEF. A transaction that might not trigger the Conflict of Interest rules could still involve the EBT rules.

Second, the payment of compensation by UDEF to a Board member, officer or other policy-making employee is subject to the EBT rules. The regulations under §4958 provide detailed procedures that, if followed, give rise to a presumption that compensation is reasonable, but the IRS could rebut that presumption in appropriate cases.

The draconian taxes under §4958 of the Internal Revenue Code, coupled with the broad definition of "disqualified persons," require the Board member, officers and employees of UDEF to be alert to the potential for unintentional violation of these rules. If in doubt, counsel should be consulted before entering into any such transaction.

#### **IV. Compliance**

Each Board member, officer and employee of UDEF shall annually sign a statement, which affirms that such person has received a copy of UDEF's Conflict of Interest policy; has read and understands the policy; has agreed to comply with the policy; and understands that UDEF is a charitable organization and that in order to maintain its federal tax exemption, it must engage primarily in activities that accomplish one or more of its tax-exempt purposes.

Individuals newly elected or appointed to any position as an officer or Board member shall submit the required statement within 30 days of taking office.

On an annual basis each Board member and officer shall complete and submit to UDEF an Annual Disclosure Statement in substantially the form attached as Exhibit B to this policy.

Adopted by the Board of Representatives on December 16, 2013

**URBAN DANCE & EDUCATIONAL FOUNDATION**

**CERTIFICATE OF ACKNOWLEDGMENT AND COMPLIANCE**

Conflict of Interest

I, \_\_\_\_\_, an officer or Board member, hereby certify, as of the date set forth below, as follows:

1. I have been provided with a copy of the conflict of interest policy adopted by the board of UDEF and am familiar with the provisions and requirements of that policy.

2. I will disclose to the board any interest, investments, outside activities or other instances or circumstances that might constitute a conflict of interest under the conflict of interest policy and will observe and abide in all respects by the requirements of such conflict of interest policy. In the event I shall at any time hereafter have a duality of interest or possible conflict of interest on any matter presented to the board or any committee of the board, I will disclose such interest fully and completely.

3. I have complied in all respects with the conflict of interest policy at all times while serving as an officer or Board member of UDEF.

IN WITNESS WHEREOF, I have executed this Certificate of Acknowledgment and Compliance as of this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Signed: \_\_\_\_\_

Name (print): \_\_\_\_\_

Date: \_\_\_\_\_

**URBAN DANCE & EDUCATIONAL FOUNDATION  
ANNUAL DISCLOSURE STATEMENT**

1. I have read, understand and agree to abide by the Conflict of Interest policy adopted by the board of UDEF.

2. I, or members of my family,\* have a position, interest or relationship with any entity or individual that may present a conflict of interest as described in the policy.

Check one:

Yes (answer question 3)

No (sign statement)

3. Please describe all positions, interest or relationships in the space below. Give pertinent details including, but not limited to:

Names of involved parties

Nature of the position, interest or relationship

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Signed: \_\_\_\_\_

Name (print): \_\_\_\_\_

Date: \_\_\_\_\_

Date reviewed by Executive Board Group: \_\_\_\_\_

\* For purposes of this disclosure, members of the family include your spouse, ancestors, children, grandchildren, great grandchildren and siblings, as well as the spouses of your children, grandchildren, great grandchildren and siblings.

**Attachments to Form 1023**

URBAN DANCE & EDUCATIONAL FOUNDATION  
EMPLOYER IDENTIFICATION NO. 46-4688922

**Exhibit V.B.**

**License Agreement between SGB Events LLC  
and The Pro Breaking Tour, LLC**

## LICENSE AGREEMENT

THIS LICENSE AGREEMENT (this "Agreement") is effective as of December 20, 2013 (the "Effective Date"), by and between SGB Events, LLC, a Delaware limited liability company having a business address at 3811 West Chester Pike, Building 2, Suite 200, Newtown Square, PA 19073 ("SGB"), and The Professional Breaking Tour, LLC, a Delaware Limited Liability Company having a business address at 3811 West Chester Pike, Building 2, Suite 200, Newtown Square, PA 19073 ("PBT"). SGB and PBT are each referred to herein as a "Party" and collectively the "Parties."

WHEREAS, SGB owns rights to certain trademarks and domain names; and

WHEREAS, PBT desires to license the trademarks and domain names from SGB.

NOW, THEREFORE, the Parties hereto, intending to be legally bound, agree as follows:

### 1. License of Marks

a. License Grant. SGB hereby grants to PBT a non-exclusive, royalty-free license to use, and sublicense its affiliates and third parties to use, the trademarks listed in Schedule A (the "Licensed Marks") during the Term throughout the world in connection with PBT's business. The Parties agree that all goodwill associated with the Licensed Marks shall inure to the benefit of SGB.

b. PBT shall not apply any other trademark on products or other media bearing the Licensed Marks that may reasonably be deemed injurious to the reputation or distinctiveness of the Licensed Marks and, upon prior written request, shall provide SGB with samples of labels, advertising or other promotional or publicity material bearing the Licensed Marks. PBT shall follow all of SGB's reasonable written directions directed to the proper usage of the Licensed Marks, including modifications to any materials that bear the Licensed Marks.

2. License of Domains. SGB hereby grants to PBT an exclusive, royalty-free license to use and to sublicense its affiliates to use the domain names listed in Schedule B (the "Licensed Domains") during the Term in connection with PBT's business.

3. Maintenance of the Licensed Marks and Domains. SGB shall maintain the Licensed Marks and the Licensed Domains throughout the Term of this Agreement, including prosecuting the Licensed Marks and paying renewal fees for the Licensed Domains.

4. Option to Acquire Ownership. At any point prior to December 31, 2016, PBT shall have the right to request assignment of the Licensed Marks and the Licensed Domains from SGB to PBT. Upon receipt of such request, SGB shall assign the Licensed Marks and the Licensed Domains to PBT at no charge.

### 5. Term; Termination.

a. Term. This Agreement shall commence on the Effective Date and shall continue until December 31, 2014 (the "Term"), unless earlier terminated as provided herein or unless the Licensed Marks and Licensed Domains are acquired by PBT under Section 4. This

Agreement shall automatically renew for additional one (1) year terms, unless terminated as set forth herein.

- b. Termination. SGB shall have the right to terminate this Agreement and/or PBT's license (and sublicenses) under Section 1a and/or Section 2 upon five (5) days written notice (i) in the event of a breach by PBT of any of the restrictions or limitations set forth in this Agreement, (ii) in the event PBT becomes insolvent, is the subject of proceedings in voluntary or involuntary bankruptcy instituted on its behalf or against it, is reorganized for the benefit of its creditors, or has a receiver or trustee appointed for it; or (iii) after December 31, 2016 in SGB's sole discretion.
6. Indemnification by PBT. PBT shall defend, indemnify and hold harmless SGB and its parent and affiliates, and their respective officers, directors, investors, and employees from and against all suits, actions, legal proceedings, claims, demands, losses, damages, penalties, costs, including reasonable expenses and attorneys' fees, caused by, arising from, related to (i) any and all activities of PBT or its affiliates; (ii) PBT's or its affiliates' gross negligence or willful misconduct; (iii) breach by PBT or its affiliates of any of its representations or warranties set forth in the Agreement; or (iii) any and all use or misuse of the Licensed Marks and/or Licensed Domains.
7. Miscellaneous. This Agreement shall inure to the benefit of and be binding upon the successors or permitted assigns of the Parties hereto. This Agreement may not be assigned by either Party without the prior written consent of the other Party. Unless expressly provided, the waiver by a Party of any breach of any provision of this Agreement shall not constitute or operate as a waiver of any other breach of such provision or of any other provision hereof, nor shall any failure to enforce any provision hereof operate as a waiver of such provision or of any other provision hereof. This Agreement shall be governed by and construed in accordance with the laws of the State of Pennsylvania without giving effect to otherwise applicable principles of conflicts of laws. This Agreement constitutes the entire understanding between the Parties with respect to the subject matter hereof, supersedes all prior oral or written understandings and agreements of the Parties, as well as between PBT's parent and SGB, with respect to the subject matter of this Agreement, and may be amended or superseded only by a document in writing executed by both Parties.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their respective duly authorized officers as of the day and year first above written.

SGB EVENTS, LLC

THE PRO BREAKING TOUR, LLC

By: 

By: 

Steven C. Graham, President, Graham Partners, Inc., sole member of Graham Partners Transportation and Events, LLC, sole member of SGB Events, LLC

William Romanelli, Jr.  
President

**SCHEDULE A**

**Licensed Trademarks**

The following trademarks are licensed under this Agreement. The Parties may, upon mutual agreement, add additional trademarks to the list below.

PRO BREAKING TOUR UDEFtour.org

URBAN DANCE & EDUCATIONAL FOUNDATION

UDEF

PRO BREAKING TOUR

**SCHEDULE B**

**Licensed Domains**

The following domain names are licensed under this Agreement. The Parties may, upon mutual agreement, add additional domain names to the list below.

ProBboyTour.com

ProBreakingTour.com

U-Def.org

UDEFBboy.com

UDEFBboy.org

UDEFTour.com

UDEFTour.org

UDEF-PBT.com

UDEF-PBT.org

UDEF-ProBboyTour.com

UDEF-ProBboyTour.org

UDEF-ProBreakingTour.com

UDEF-ProBreakingTour.org

UrbanDEF.com

UrbanDEF.org

UrbanDEFTour.org

**Attachments to Form 1023**

**URBAN DANCE & EDUCATIONAL FOUNDATION  
EMPLOYER IDENTIFICATION No. 46-4688922**

**Exhibit V.C.**

**Sublicense Agreement between the  
Pro Breaking Tour LLC and UDEF**

## LICENSE AGREEMENT

THIS LICENSE AGREEMENT (this "Agreement") is effective as of December 20, 2013 (the "Effective Date"), by and between The Professional Breaking Tour, LLC, a Delaware Limited Liability Company having a business address at 3811 West Chester Pike, Building 2, Suite 200, Newtown Square, PA 19073 ("PBT") and Urban Dance & Educational Foundation, a Pennsylvania nonprofit corporation having a business address at 3811 West Chester Pike, Building 2, Suite 200, Newtown Square, PA 19073 ("UDEF"). PBT and UDEF are each referred to herein as a "Party" and collectively the "Parties."

WHEREAS, PBT is the licensee to certain trademarks and domain names; and

WHEREAS, UDEF desires to sublicense certain of the trademarks and domain names from PBT.

NOW, THEREFORE, the Parties hereto, intending to be legally bound, agree as follows:

### 1. Sublicense of Marks

- a. License Grant. PBT hereby grants to UDEF a non-exclusive, royalty-free sublicense to use, including the right to sublicense third parties to use, the trademarks listed in Schedule A (the "Licensed Marks") during the Term throughout the world in connection with UDEF's business. The Parties agree that all goodwill associated with the Licensed Marks shall inure to the benefit of PBT.
- b. UDEF shall not apply any other trademark on products or other media bearing the Licensed Marks that may reasonably be deemed injurious to the reputation or distinctiveness of the Licensed Marks and, upon prior written request, shall provide PBT or its licensor with samples of labels, advertising or other promotional or publicity material bearing the Licensed Marks. UDEF shall follow all of PBT's or its licensor's reasonable written instructions directed to the proper usage of the Licensed Marks, including modifications to any materials that bear the Licensed Marks.

2. License of Domains. PBT hereby grants to UDEF a non-exclusive, royalty-free license to use the domain names listed in Schedule B (the "Licensed Domains") during the Term in connection with UDEF's business.

### 3. Term; Termination.

- a. Term. This Agreement shall commence on the Effective Date and shall continue until December 31, 2014 (the "Term"), unless earlier terminated as provided herein. This Agreement shall automatically renew for additional one (1) year terms, unless terminated as set forth herein.
- b. Termination. PBT shall have the right to terminate this Agreement and/or UDEF's sublicenses under Section 1a and/or Section 2 upon five (5) days written notice (i) in the event of a breach by UDEF of any of the restrictions or limitations set forth in this Agreement, (ii) in the event UDEF becomes insolvent, is the subject of proceedings in voluntary or involuntary bankruptcy instituted on its behalf or against it, is reorganized for

the benefit of its creditors, or has a receiver or trustee appointed for it; or (iii) after December 31, 2016 in PBT's sole discretion.

4. **Indemnification by UDEF.** UDEF shall defend, indemnify and hold harmless SGB and its parent and affiliates, and their respective officers, directors, investors, and employees from and against all suits, actions, legal proceedings, claims, demands, losses, damages, penalties, costs, including reasonable expenses and attorneys' fees, caused by, arising from, related to (i) any and all activities of UDEF; (ii) UDEF's gross negligence or willful misconduct; (iii) breach by UDEF of any of its representations or warranties set forth in the Agreement; or (iii) any and all use or misuse of the Licensed Marks and/or Licensed Domains.
  
5. **Miscellaneous.** This Agreement shall inure to the benefit of and be binding upon the successors or permitted assigns of the Parties hereto. This Agreement may not be assigned by either Party without the prior written consent of the other Party. Unless expressly provided, the waiver by a Party of any breach of any provision of this Agreement shall not constitute or operate as a waiver of any other breach of such provision or of any other provision hereof, nor shall any failure to enforce any provision hereof operate as a waiver of such provision or of any other provision hereof. This Agreement shall be governed by and construed in accordance with the laws of the State of Pennsylvania without giving effect to otherwise applicable principles of conflicts of laws. This Agreement constitutes the entire understanding between the Parties with respect to the subject matter hereof, supersedes all prior oral or written understandings and agreements of the Parties with respect to the subject matter of this Agreement, and may be amended or superseded only by a document in writing executed by both Parties.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their respective duly authorized officers as of the day and year first above written.

THE PRO BREAKING TOUR, LLC

URBAN DANCE & EDUCATIONAL FOUNDATION

By:

  
William Romanelli, Jr.  
President

By:

  
Steven C. Graham  
Chairman

**SCHEDULE A**

**Licensed Trademarks**

The following trademarks are licensed under this Agreement. The Parties may, upon mutual agreement, add additional trademarks to the list below.

PRO BREAKING TOUR UDEFtour.org

URBAN DANCE & EDUCATIONAL FOUNDATION

UDEF

PRO BREAKING TOUR

**SCHEDULE B**

**Licensed Domains**

The following domain names are licensed under this Agreement. The Parties may, upon mutual agreement, add additional domain names to the list below.

ProBboyTour.com

ProBreakingTour.com

U-Def.org

UDEFBboy.com

UDEFBboy.org

UDEFTour.com

UDEFTour.org

UDEF-PBT.com

UDEF-PBT.org

UDEF-ProBboyTour.com

UDEF-ProBboyTour.org

UDEF-ProBreakingTour.com

UDEF-ProBreakingTour.org

UrbanDEF.com

UrbanDEF.org

UrbanDEFTour.org

# Form 1023 Checklist

## (Revised December 2013)

### Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code

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**Note.** Retain a copy of the completed Form 1023 in your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

**Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.**

- Assemble the application and materials in this order:
  - Form 1023 Checklist
  - Form 2848, *Power of Attorney and Declaration of Representative* (if filing)
  - Form 8821, *Tax Information Authorization* (if filing)
  - Expedite request (if requesting)
  - Application (Form 1023 and Schedules A through H, as required)
  - Articles of organization
  - Amendments to articles of organization in chronological order
  - Bylaws or other rules of operation and amendments
  - Documentation of nondiscriminatory policy for schools, as required by Schedule B
  - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing)
  - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.
- User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.
- Employer Identification Number (EIN)
- Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
  - You must provide specific details about your past, present, and planned activities.
  - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
  - Describe your purposes and proposed activities in specific easily understood terms.
  - Financial information should correspond with proposed activities.
- Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.

Schedule A	Yes ___ No <input checked="" type="checkbox"/>	Schedule E	Yes ___ No <input checked="" type="checkbox"/>
Schedule B	Yes ___ No <input checked="" type="checkbox"/>	Schedule F	Yes ___ No <input checked="" type="checkbox"/>
Schedule C	Yes ___ No <input checked="" type="checkbox"/>	Schedule G	Yes ___ No <input checked="" type="checkbox"/>
Schedule D	Yes ___ No <input checked="" type="checkbox"/>	Schedule H	Yes ___ No <input checked="" type="checkbox"/>

- An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
  - Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) Art. 3 pages 1&2
  - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law Art. 10, pages 2&3
- Signature of an officer, director, trustee, or other official who is authorized to sign the application.
  - Signature at Part XI of Form 1023.
- Your name on the application must be the same as your legal name as it appears in your articles of organization.

Send completed Form 1023, user fee payment, and all other required information, to:

Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192

If you are using express mail or a delivery service, send Form 1023, user fee payment, and attachments to:

Internal Revenue Service  
201 West Rivercenter Blvd.  
Attn: Extracting Stop 312  
Covington, KY 41011

**Power of Attorney  
 and Declaration of Representative**

OMB No. 1545-0150

**For IRS Use Only**

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date / /

▶ Type or print. ▶ See the separate instructions.

**Part I Power of Attorney**

**Caution:** A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Urban Dance & Educational Foundation c/o SGB Events, LLC 3811 West Chester Pike, Bldg 2, Ste 200 Newtown Square, PA 19073		Taxpayer identification number(s) 46-4688922	
		Daytime telephone number	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address William C. Bullitt One Logan Square, Suite 2000 Philadelphia, PA 19103-6998	CAF No. <u>2600-14586R</u> PTIN _____ Telephone No. <u>215-988-2778</u> Fax No. <u>215-988-2757</u>
Check if to be sent notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 - Matters	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)		
Exempt Organization Classification	1023	2014-2016

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF**

**5 Acts authorized.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

Disclosure to third parties;  Substitute or add representative(s);  Signing a return; \_\_\_\_\_

Other acts authorized: \_\_\_\_\_  
 (see instructions for more information)

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here  **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.**

Signature: [Handwritten Signature] Date: 3/19/14 Title (if applicable): Chairman

Print Name: \_\_\_\_\_ PIN Number:  Print name of taxpayer from line 1 if other than individual: Urban Dance & Educational Foundation

**Part II Declaration of Representative**

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer's organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-8 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-8 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE.** See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation—Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
a	PA	10192	[Handwritten Signature]	3/19/14