

# Form 1023 Checklist

(Revised June 2006)

## 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) pg. 1, para. 2
  - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law pg. 3, para. 10
- ☒ 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



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

OMB No. 1545-0056

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

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

1 Full name of organization (exactly as it appears in your organizing document) <b>Innisfree Foundation, Inc.</b>		2 c/o Name (if applicable) <b>John D. Rue</b>	
3 Mailing address (Number and street) (see instructions) <b>22 Hawthorne Avenue</b>	Room/Suite	4 Employer Identification Number (EIN) <b>[REDACTED]</b>	
City or town, state or country, and ZIP + 4 <b>Glen Ridge, New Jersey 07028</b>		5 Month the annual accounting period ends (01 - 12) <b>12</b>	
6 Primary contact (officer, director, trustee, or authorized representative) a Name: <b>John D. Rue</b>		b Phone: <b>[REDACTED]</b>	
		c Fax: (optional)	
7 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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
8 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	
9a Organization's website:			
b Organization's email: (optional)			
10 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	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		<b>12 / 15 / 2011</b>	
12 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): Attachment A, p. 1, para. 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. Attachment A, p. 3, para. 10
- 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)
John D. Rue	Trustee; President	[REDACTED]	None
Clifford F. Blair	Trustee; Secretary	[REDACTED] B	None
Nina Rue	Trustee; Treasurer	[REDACTED]	None



**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)
<b>None</b>			

- 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)
<b>None</b>			

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? ☒ **Yes** ☐ **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. ☒ **Yes** ☐ **No**
- f** Do you or will you record in writing both the information on which you relied to base your decision and its source? ☒ **Yes** ☐ **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 **conflict of interest policy** 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. ☒ **Yes** ☐ **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?
- Note:** A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.
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- 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 **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ **Yes** ☒ **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 non-fixed payments, 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. ☐ **Yes** ☒ **No**
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- 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. ☐ **Yes** ☒ **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. ☐ **Yes** ☒ **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. ☐ **Yes** ☒ **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. ☐ **Yes** ☒ **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 type="checkbox"/> email solicitations                        | <input type="checkbox"/> accept donations on your website                      |
| <input checked="" type="checkbox"/> personal solicitations          | <input 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)**

- |           |  |  |   |
|-----------|--|--|---|
| <b>15</b> | Do you have a <b>close connection</b> with any organizations? If "Yes," explain.   | <input checked="" type="checkbox"/> <b>Yes</b> | <input type="checkbox"/> <b>No</b>            |
| <b>16</b> | Are you applying for exemption as a <b>cooperative hospital service organization</b> under section 501(e)? If "Yes," explain.  | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| <b>17</b> | Are you applying for exemption as a <b>cooperative service organization of operating educational organizations</b> under section 501(f)? If "Yes," explain.  | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| <b>18</b> | Are you applying for exemption as a <b>charitable risk pool</b> under section 501(n)? If "Yes," explain.   | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| <b>19</b> | Do you or will you operate a <b>school</b> ? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a <b>secondary activity</b> .                                   | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| <b>20</b> | Is your main function to provide <b>hospital or medical care</b> ? If "Yes," complete Schedule C.  | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| <b>21</b> | Do you or will you provide <b>low-income housing</b> or housing for the <b>elderly</b> or <b>handicapped</b> ? If "Yes," complete Schedule F.  | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| <b>22</b> | 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. | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |

**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 <u>01/01/12</u> To <u>12/31/12</u>	(b) From <u>01/01/13</u> To <u>12/31/13</u>	(c) From <u>01/01/14</u> To <u>12/31/14</u>	(d) From <u>n/a</u> To <u>      </u>	
<b>1</b> Gifts, grants, and contributions received (do not include unusual grants)	200000.00	0.00	0.00		200000.00
<b>2</b> Membership fees received	0.00	0.00	0.00		0.00
<b>3</b> Gross investment income	1500.00	1000.00	500.00		3000.00
<b>4</b> Net unrelated business income	0.00	0.00	0.00		0.00
<b>5</b> Taxes levied for your benefit	0.00	0.00	0.00		0.00
<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)	0.00	0.00	0.00		0.00
<b>7</b> Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)	0.00	0.00	0.00		0.00
<b>8</b> Total of lines 1 through 7	201500.00	1000.00	500.00		203000.00
<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)	0.00	0.00	0.00		0.00
<b>10</b> Total of lines 8 and 9	201500.00	1000.00	500.00		203000.00
<b>11</b> Net gain or loss on sale of capital assets (attach schedule and see instructions)	0.00	0.00	0.00		0.00
<b>12</b> Unusual grants	0.00	0.00	0.00		0.00
<b>13</b> Total Revenue Add lines 10 through 12	201500.00	1000.00	500.00		203000.00
<b>14</b> Fundraising expenses	0.00	0.00	0.00		
<b>15</b> Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	50000.00	50000.00	50000.00		
<b>16</b> Disbursements to or for the benefit of members (attach an itemized list)	0.00	0.00	0.00		
<b>17</b> Compensation of officers, directors, and trustees	0.00	0.00	0.00		
<b>18</b> Other salaries and wages	0.00	0.00	0.00		
<b>19</b> Interest expense	0.00	0.00	0.00		
<b>20</b> Occupancy (rent, utilities, etc.)	0.00	0.00	0.00		
<b>21</b> Depreciation and depletion	0.00	0.00	0.00		
<b>22</b> Professional fees	0.00	0.00	0.00		
<b>23</b> Any expense not otherwise classified, such as program services (attach itemized list)	1500.00	1000.00	1000.00		
<b>24</b> Total Expenses Add lines 14 through 23	51500.00	51000.00	51000.00		

**Part IX Financial Data (Continued)****B. Balance Sheet (for your most recently completed tax year)**Year End: **3/14/12**

Assets			(Whole dollars)
1	Cash . . . . .	1	0.00
2	Accounts receivable, net . . . . .	2	0.00
3	Inventories . . . . .	3	0.00
4	Bonds and notes receivable (attach an itemized list) . . . . .	4	0.00
5	Corporate stocks (attach an itemized list) . . . . .	5	0.00
6	Loans receivable (attach an itemized list) . . . . .	6	0.00
7	Other investments (attach an itemized list) . . . . .	7	0.00
8	Depreciable and depletable assets (attach an itemized list) . . . . .	8	0.00
9	Land . . . . .	9	0.00
10	Other assets (attach an itemized list) . . . . .	10	0.00
11	Total Assets (add lines 1 through 10) . . . . .	11	0.00
Liabilities			
12	Accounts payable . . . . .	12	0.00
13	Contributions, gifts, grants, etc. payable . . . . .	13	0.00
14	Mortgages and notes payable (attach an itemized list) . . . . .	14	0.00
15	Other liabilities (attach an itemized list) . . . . .	15	0.00
16	Total Liabilities (add lines 12 through 15) . . . . .	16	0.00
Fund Balances or Net Assets			
17	Total fund balances or net assets . . . . .	17	0.00
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17) . . . . .	18	0.00
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. ☐

**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

**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

**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)

**Clifford F. Blair**

(Type or print name of signer)

**8/24/2012**

(Date)

**Trustee; Secretary**

(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 \$750. 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 \$300. 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 \$300 (Subject to change—see above).  
If "No," check the box on line 3 and enclose a user fee payment of \$750 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$300 (Subject to change). ☐
- 3 Check the box if you have enclosed the user fee payment of \$750 (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, Trustee, or other  
authorized official)

**Clifford F. Blair**

(Type or print name of signer)

(Date)

**Trustee; Secretary**

(Type or print title or authority of signer)

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

Form **1023** (Rev. 6-2006)

## **ATTACHMENT A**

ARTICLES OF INCORPORATION  
OF

INNISFREE FOUNDATION, INC.



0101019281

The undersigned, for the purpose of forming a nonprofit corporation pursuant to the provisions of Title 15A of the laws of the State of New Jersey, New Jersey Revised Statutes, known as the New Jersey Nonprofit Corporation Act, does hereby execute the following Articles of Incorporation:

**ONE:** The name of this Corporation is: Innisfree Foundation, Inc.

**TWO:** This Corporation is organized for one or more of the purposes specified in N.J.S.A. Title 15A, specifically for charitable and educational purposes, and organized exclusively for one of the exempt purposes specified in Section 501(c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future federal tax code.

The Corporation's purpose shall be to engage in and/or provide funding for activities of direct or indirect educational benefit to children.

No part of the net earnings of the Corporation shall inure to the benefit of any member, trustee, officer, or other private person, except as reimbursement for reasonable and necessary expenses incurred in conducting the Corporation's affairs and in carrying out its exempt purposes, or as reasonable compensation for services rendered;

No substantial part of the activities of the Corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation (except as otherwise provided by Section 501(h) of the Internal Revenue Code or the corresponding section of any future federal tax code), nor shall the Corporation participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of or in opposition to any candidate for public office.

Notwithstanding any other provision of these Articles, the Corporation shall not carry on any other activities not permitted to be carried on (1) by a corporation exempt



from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future federal tax code, or (2) by a corporation contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

**THREE:** The name and address of the registered agent of the Corporation are:

John Rue  
22 Hawthorne Avenue  
Glen Ridge, NJ 07028

**FOUR:** The registered office of the Corporation is:

22 Hawthorne Avenue  
Glen Ridge, NJ 07028

**FIVE:** The Corporation shall not have members entitled to vote on any matters.

**SIX:** The method of electing trustees shall be as set forth in the Bylaws.

**SEVEN:** The first Board of Trustees shall consist of the following trustees:

John Rue

[REDACTED]

Nina Rue

[REDACTED]

Clifford Blair

[REDACTED]

**EIGHT:** The duration of the Corporation shall be indefinite.

**NINE:** The name and address of the incorporator is:

John D. Rue, Esq.  
22 Hawthorne Avenue  
Glen Ridge, NJ 07028

**TEN:** The method of distribution of assets shall be:

Upon dissolution of the Corporation, assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, i.e., charitable, educational, religious, or scientific, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

**ELEVEN:** The Corporation shall have the authority to indemnify every corporate agent to the full extent permitted by New Jersey law, N.J.S.A. 15A:3-4, or the corresponding section of any subsequent state law. No trustee or officer shall be personally liable to the Corporation for damages for breach of any duty owed to the Corporation, except that this provision shall not relieve a trustee or officer from liability for any breach of duty based upon an act or omission (1) in breach of such person's duty of loyalty to the Corporation, (2) not in good faith or involving a knowing violation of law, or (3) resulting in receipt by such person of an improper personal benefit.

**TWELVE:** These Articles of Incorporation shall be effective as the Certificate of Incorporation of the Corporation upon filing.

IN WITNESS WHEREOF, the undersigned incorporator of the above-named Corporation, has hereunto signed these Articles of Incorporation on this 29 day of November, 2011.

  
John D. Rue

## **ATTACHMENT B**

BYLAWS OF  
INNISFREE FOUNDATION INC.

ARTICLE I  
NAME AND ACTIVITIES

Section 1. The name of the Corporation shall be known as Innisfree Foundation, Inc. (the "Corporation").

Section 2. Activities and Purposes. The nature of the activities to be conducted and the purposes to be promoted or carried out by the Corporation shall be the purposes and activities enumerated in its Certificate of Incorporation, as amended from time to time.

ARTICLE II  
OFFICES AND REGISTERED AGENT

Section 1. Registered Office. The address of the registered office of the Corporation in New Jersey shall be as registered with the State of New Jersey, Department of Treasury, and shall be at such location(s) as the Board of Trustees (the "Board") may from time to time determine.

Section 2. Other Offices. The Corporation shall also have offices at such other places within or outside the State of New Jersey as the Board may from time to time appoint and the business of the Corporation may require.

Section 3. Registered Agent. The agent of the Corporation registered with the State of New Jersey shall have a business address identical with the registered office of the Corporation. The Registered Agent shall ensure that the Corporation files an Annual Report with the State of New Jersey and remains in Good Standing.

ARTICLE III  
MEMBERS

The Corporation shall have no members entitled to vote on any matter. Any provision of the New Jersey Nonprofit Corporation Act, as amended (the "Act"), or any other provision of law requiring notice to, the presence of, or the vote, consent or other action by members of the Corporation, shall be satisfied by notice to, the presence of, or the vote, consent or other action by the Board of Trustees (the "Board").

## ARTICLE IV

### BOARD OF TRUSTEES

Section 1. Powers. All powers of the Corporation shall be exercised by or under the authority of the Board and the activities, property and affairs of the Corporation shall be managed by or under the direction of the Board. The Board may exercise all such powers and may delegate any and all such powers as it sees fit, subject to restrictions imposed by the Certificate of Incorporation, these Bylaws, the Act and Section 501(c)(3) of the Internal Revenue Code.

Section 2. Composition and Tenure. The Board shall consist of no less than three (3) and no more than such number of Trustees as is fixed by a vote of the Trustees from time to time. Trustees must be eighteen (18) years of age. The Trustees shall be divided into three classes of approximately equal size, who shall serve for a term of three years. Elections of Trustees shall be held each year at a meeting called for such purpose, referred to as the "Annual Meeting". Except in the case of resignation or removal under these by-laws, each Trustee shall hold office until the expiration of his or her term and the election of his or her successor. Trustees may serve an unlimited number of terms. Trustees may also be elected at regular meetings of the Board, pursuant to appropriate notice.

Section 3. Resignation and Removal. A Trustee may resign by delivering his resignation in writing to the Corporation at its principal office or to the President or the Secretary of the Corporation. Such resignation shall be effective upon its receipt or upon such date (if any) as is stated in such resignation. A Trustee may be removed with cause by vote of a two-thirds majority of the Board at a duly held meeting with a quorum present.

Section 4. Regular Meetings. Regular meetings of the Board may be held at the registered office of the Corporation or at such other place or places as the Board may from time to time determine. The Annual Meeting shall be held at the registered office of the Corporation, at such time and place as the Board shall designate by written notice. In addition to the Annual Meeting, there shall be regular meetings of the Board, held with proper notice pursuant to Section 6. Any and all such meetings, including the Annual Meeting, may be conducted by teleconference.

Section 5. Special Meetings. Special meetings of the Board maybe called at anytime by the President of the Corporation, or on the written request of two (2) Trustees. Such meetings shall be held at the registered office of the Corporation, or at such other place as the Board may from time to time designate (or by teleconference).

Section 6. Notice. Notice of all special meetings of the Board (and all regular meetings, other than the Annual Meeting as designated in Section 4) shall be given to each Trustee by personal delivery, mail, overnight mail, or by electronic mail. All notices shall be given at least ten (10) days prior to any meeting.

The notices sent by mail shall be deemed delivered when deposited in the United States mail, addressed to the Trustee's last known address in the records of

the Corporation, postage prepaid. Notices sent by overnight mail shall be deemed delivered when deposited with a reputable overnight carrier.

Section 7. Waiver of Notice. Notice of any meeting of the Board may be waived by any or all of the persons entitled to notice by written waiver before, during, or after such meeting. Each trustee or officer attending a meeting without protesting, prior to its conclusion, the lack of proper notice, shall be deemed to have waived notice of the meeting.

Section 8. Quorum and Voting. Unless otherwise required by law or by these Bylaws, the quorum necessary for the transaction of business shall consist of a majority of the number of Trustees on the Board. A Trustee may participate in a meeting of the Board by means of a conference telephone or other means of communication enabling all participating Trustees to simultaneously hear one another and such participation shall constitute presence in person. Unless otherwise provided in the Certificate of Incorporation or these Bylaws, the affirmative vote of a majority of the Trustees present at a meeting duly held at which a quorum is present shall be the act of the Board. As set forth in Article IV, Section 11 below, any action required or permitted to be taken by the Board may be taken without a meeting if all the members of the Board consent in writing thereto.

Section 9. Vacancies. Any vacancy on the Board, including, but not limited to, a vacancy resulting from the enlargement of the Board, may be filled by the affirmative vote of a majority of the remaining Trustees. A Trustee elected to fill any vacancy shall hold office for the unexpired term of her predecessor or a term, as determined by the Board, if the vacancy was created by the enlargement of the Board.

Section 10. Compensation. No Trustee shall receive compensation for services rendered to the Corporation in the capacity of a trustee, but Trustees, at the discretion of the Board, may be entitled to reimbursement for reasonable and necessary expenses actually incurred in connection with the performance of their duties in the manner and to the extent that the Board may authorize. Trustees may receive reasonable compensation for services performed in other capacities for or on behalf of the Corporation pursuant to authorization by the Board, subject, however, to Article VIII (Conflicts of Interest) of these Bylaws and to the relevant provisions of the Act. Notwithstanding the foregoing, the Corporation shall neither authorize nor provide reimbursement for expenses or compensation other than those reasonable and necessary in furthering the Corporation's purposes.

Section 11. Written Consent. If all the Trustees unanimously consent in writing to any action taken or to be taken by the Corporation, the action shall be as valid as of the date the last trustee has signed the consent, as though it had been authorized at a meeting of the Board. For the purposes of this section, electronic mail may constitute a writing. Such written consents shall be filed in the minute book of the Corporation.

Section 12. Loans. No Loans shall be made by the Corporation to any Trustee unless authorized by the Certificate of Incorporation.



## ARTICLE V

### COMMITTEES

- (A) The Board may, by resolution adopted from time to time by the affirmative vote of a majority of the entire Board, appoint one or more Trustees to constitute a standing committee of the board, with such powers and duties as the Board may prescribe.
- (B) Special task forces or advisory committees may be appointed by the Chairperson of the Board with the consent of the Board, and shall have only the powers specifically delegated to them by the Board. Any task force and any special committee or advisory committee may include committee members who are not Trustees, however, their service is advisory only, and only Trustees have a vote with respect to an action of a Committee.

## ARTICLE VI

### OFFICERS

Section 1. Titles and Election. The Trustees shall elect from among the Trustees, by a majority vote at a meeting at which a quorum is present, a President who shall also serve as Chairperson of the Board, a Treasurer and a Secretary. The term of the President, the Treasurer, and the Secretary shall be 3 years and until a successor is duly elected and qualified. As it deems necessary from time to time, the Board may, by a majority vote of all the Trustees present at a meeting at which a quorum is present, elect any Assistant Secretary, Assistant Treasurer, or Vice President or such other officers as deemed necessary, for a term to be decided by the Board. The person(s) serving as an Assistant Secretary, Assistant Treasurer or Vice President etc., need not be a member of the Board. The duties of the officers shall be such as are imposed by these Bylaws and from time to time prescribed by the Board.

Section 2. President. The President shall serve as the chief voluntary officer of the Corporation and have general charge and supervision over and responsibility for the affairs of the Corporation, subject to the approval of the Board. The President shall preside at board meetings, and shall call the Annual Meeting and such other meetings of the Board, and see that all resolutions of the Board are carried into effect. The President shall perform other duties as may from time to time be assigned to him by the Board or specifically required to be performed by law or these Bylaws.

Section 3. Treasurer. The Treasurer shall, subject to oversight by the Board, maintain general supervision over the financial affairs of the Corporation and shall cause to be kept accurate books of account. The Treasurer shall oversee the disbursement of funds of the Corporation and shall from time to time, or upon request from the Board, account for all the transactions undertaken as Treasurer, and of the financial condition of the Corporation. The Treasurer shall serve as a Trustee. The

duties of the Treasurer may be delegated to an Assistant Treasurer or Assistant Treasurers as designated by the President or the Board.

Section 4. Secretary. The Secretary shall cause notices of all meetings of the Board (except for notices of special meetings of the Board which are called by the requisite number of Trustees) to be sent; shall cause minutes to be kept of all such meetings; shall have responsibility for general supervision of charge of the corporate books of the Corporation; and shall make such reports and perform such other duties as are incident to the office, or are properly required of the Secretary by the Board. The Secretary shall serve as a Trustee.

Section 5. Delegation. If any officer of the Corporation is absent or unable to act, and no other person is authorized to act in such officer's place by the provisions of these Bylaws, the Board may from time to time delegate the powers or duties of such officer to any other officer, or any Trustee it may select.

Section 6. Resignation and Removal. An officer may resign by delivering his or her resignation in writing to the Corporation at its principal office or to the President or Secretary of the Corporation. Such resignation shall be effective upon receipt or upon such date (if any) as is stated in such resignation. The Board may remove any officer with or without cause, by an affirmative vote of the entire Board.

Section 7. Vacancies. Vacancies in any office, arising from any cause, may be filled by the Board at any regular or special meeting of the Board.

## ARTICLE VII

### AGENTS

The Board may appoint such agents, with such powers and to perform such acts and duties on behalf of the Corporation, as the Board may determine from time to time.

## ARTICLE VIII

### CONFLICTS OF INTEREST

It is recognized that occasions may arise when a member of the Board or an Officer of the Corporation has a financial interest or has a familial relationship with a person who has a financial interest in a contract or transaction involving the Corporation or a committee thereof. In such cases it is the policy of the Corporation and of its Board that:

(a) Any material facts as to such financial interest shall be disclosed by such interested Trustee or Officer to the members of the Board or committee.

(b) The Trustee or Officer having such financial interest in any matter shall not vote or use any personal influence with regard to the matter (except that he or she may state a position on the matter and respond to questions about it); however, such

interested Trustee or Officer may be counted in determining the quorum for the meeting at which the matter is voted upon. The minutes of the meeting shall reflect that the disclosure was made and that such Trustee or officer abstained from voting. At the Board's discretion, the interested Trustee(s) or Officer(s) shall leave the room during discussion and voting on the matter(s) subject to the conflict of interest.

## ARTICLE IX

### INDEMNIFICATION AND INSURANCE

Section 1. Indemnification. The Corporation shall indemnify, in the manner and to the full extent permitted by the Act, any "corporate agent" of the Corporation (as such term is defined in Section 15A:3-4 of the Act) who was or is a party to, or is threatened to be made a party to, any "proceeding" (as such term is defined in said Section 15A:3-4), whether or not by or in the right of the Corporation, by reason of the fact that such person is or was a corporate agent of the Corporation. Where required by law, the indemnification provided for herein shall be made only as authorized in the specific case upon a determination that indemnification of the corporate agent is proper in the circumstances. To the full extent permitted by law, the indemnification provided herein shall include "expenses" (as such term is defined in said Section 15A:3-4) and in the manner provided by law, any such expenses may be paid by the Corporation in advance of the final disposition of such proceeding. The indemnification provided herein shall not be deemed to limit the right of the Corporation to indemnify any other person for any such expenses, nor shall it be deemed exclusive of any other rights to which any person seeking indemnification from the Corporation may be entitled under any agreement, corporation resolution, or otherwise, both as to action in such person's official capacity, and as to action in another capacity while holding such office.

Section 2. Insurance. The Corporation shall have the power to purchase and maintain insurance to cover the Corporation, its Trustees, Officers and employees and volunteers, whether or not they may be indemnified pursuant to Section 1 above.

## ARTICLE X

### AMENDMENTS

The Board shall have the power to make, alter, amend, and repeal the Bylaws of the Corporation by a super-majority vote of two-thirds (2/3) of all the Trustees.

## ARTICLE XI

### GENERAL PROVISIONS

Section 1. Construction. Unless these Bylaws expressly or by clear construction or implication so provide, nothing contained in these Bylaws is intended to or shall limit, qualify, or restrict any power or authority granted or permitted to nonprofit Corporations by the Act. References in these Bylaws to the Certificate of Incorporation shall include all amendments thereto unless specifically excepted. Should any of the provisions of these Bylaws be held unenforceable or invalid for any reason, the remaining provisions shall be unaffected by such holding.

Section 2. Books and Records. The Corporation shall keep correct and complete books and records of account, and shall keep minutes of the proceedings of its Board and Committees; and shall keep at its registered office or principal place of business, a record of its Trustees, names and addresses of all Trustees, a copy of the application for tax-exemption, with all correspondence to and from the IRS in connection with the application, and a copy of the annual reports of the corporation filed with the IRS for the previous three years. Such records must be disclosed to the public upon request in accordance with IRS public disclosure requirements.

Section 3. Checks, Bank Accounts and Investments. The monies and other assets of the Corporation shall be deposited in the name of the Corporation in such bank or banks or financial institution(s) or trust companies as the Board shall designate, and shall be drawn from such accounts only by check or money transfer with proper signatory authority, as shall be determined by resolution of the Board. The funds of the Corporation may be retained in whole or in part in cash or be invested and reinvested from time to time in such property, real, personal or otherwise, including stocks, bonds or other sureties, as the Board may from time to time authorize.

Section 4. Fiscal Year. The fiscal year for the Corporation shall be from January 1 to December 31.

These bylaws were adopted by resolution of the Board of Trustees of the Corporation on May 30, 2012:



Signed, Clifford Blair

Secretary of the Corporation

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Innisfree Foundation, Inc.

EIN: 45-4858822

## **RIDER**

### **Part II**

Line 1: See Attachment A

Line 5: See Attachment B

### **Part IV**

The organization has no past or present activities, as it is currently being formed with the intention of future activities. As to the latter, we intend to accept donations and use them to finance the activities of other organizations that benefit children and/or educational projects. Further information regarding grants to such organizations is found in Part VI, line 1b, and Part VIII of the application.

### **Part V**

Line 2a: Trustees John Rue and Nina Rue are husband and wife.

Line 3a:

John D. Rue (Trustee, President). Qualifications: practicing attorney with eight years of experience; trustee of the Volunteer Lawyers for Justice and formerly of the Education Law Center; extensive experience with special education law. Average hours worked per year: 30. Duties: Chairperson of the Board of Trustees and President, with general charge and supervision over the affairs of the corporation.

Clifford F. Blair (Trustee, Secretary). Qualifications: practicing attorney with five years of experience; experienced in special education litigation. Average hours worked per year: 30. Duties: Member of the Board of Trustees and corporate secretary, with responsibility to keep the non-financial records of the corporation.

Nina Rue (Trustee, Treasurer). Qualifications: 16 years' experience as capital markets broker; asset manager for major investment bank. Average hours worked per year: 20. Duties: Member of the Board of Trustees and corporate treasurer, with responsibility to maintain the financial records of the corporation.

Line 5a: The conflict of interest policy is included in the corporate bylaws. See Attachment B, p. 6, art. VIII.

### **Part VI**

Line 1b: Innisfree Foundation intends to provide funds to other organizations. Specifically, Innisfree will solicit formal proposals for programs that will benefit children and/or educational projects, within the scope of Innisfree's mission, and Innisfree will provide grants to finance



Innisfree Foundation, Inc.

EIN: 45-4858822

those programs that are the most meritorious. Innisfree may also assist other non-profit or charitable organizations with administrative services.

## **Part VIII**

Line 4a: Innisfree Foundation may make grant applications to other sources of charitable and community funding, including government sources, for funds to supplement Innisfree's initial financial corpus for use in advancing its stated mission of benefiting children and/or educational projects. Innisfree may also make personal solicitations to or accept donations from individuals who wish to support Innisfree's activities.

Line 4c: Innisfree may accept contributions for other charitable or non-profit organizations that are within the scope of Innisfree's mission. Innisfree has not entered into any contracts or agreements to do so.

Line 4d: Innisfree Foundation's fundraising will be limited to submitting the applications described above in Line 4a, which may be submitted to a variety of charitable and governmental organizations nationwide. Innisfree's activities in this regard will be primarily performed in the states of New Jersey, including the City of Newark and the borough of Glen Ridge in Essex County, and New York, including New York City.

Line 4e: Insofar as Innisfree agrees to accept contributions for other charitable or non-profit organizations within the scope of Innisfree's mission, Innisfree may segregate donations that are intended for such organizations in order that such donations may be used for the benefit of such organizations.

Line 13b: The purpose of Innisfree Foundation is to benefit children and/or educational institutions. Providing grants to organizations that carry out activities within this mission and have existing infrastructure will permit nearly all of Innisfree's funds to be used for core purposes as opposed to using such funds for Innisfree overhead expenses, which would be required if Innisfree carried out such activities itself.

Line 13d: Innisfree Foundation may in the future make grants to Volunteer Lawyers for Justice, a New Jersey non-profit corporation. Innisfree Trustee and President John D. Rue is also a trustee of Volunteer Lawyers for Justice.

Line 13e: Innisfree Foundation will keep copies of grant solicitations, the proposals received in response to solicitations, and a memorialization of the evaluation of such proposals. Innisfree will also keep financial records of all payments made pursuant to such grants.

Line 13f(i): Innisfree Foundation will require an application form for grants; however, such form has not yet been developed.

Line 13f(ii): Innisfree Foundation will require grant proposals, which will delineate the responsibility of the grant recipient, including its obligation to use the funds received solely for

Innisfree Foundation, Inc.

EIN: 45-4858822

the purposes stated in the proposal. Innisfree Foundation will reserve the right to withhold or recover grant funds that are improperly used. The grant recipient will also be required to provide periodic reports regarding the use of grant funds, including substantive descriptions of the receiving organization's activities as well as financial reports regarding grant funds.

Line 13g: Innisfree Foundation trustees will review the periodic reports required of grant recipients and will meet with officers or employees of grant recipients on a periodic basis to discuss and verify the contents of such reports.

Line 15: Innisfree Foundation trustee and president John D. Rue is also a voting trustee of the Volunteer Lawyers for Justice, a New Jersey non-profit corporation. Innisfree anticipates working with Volunteer Lawyers for Justice in furtherance of Innisfree's stated purpose, and these organizations may be recipients of grant funds from Innisfree.

## **Part IX**

Line 15: Financial grant(s) to organizations applying in response to grant solicitations (\$50,000 in each year)

Line 23: Directors & officers insurance: \$1000.00 (in each year)  
Office supplies: \$ 500.00 (in first year only)

Date of this notice: 03-22-2012

Employer Identification Number:  
[REDACTED]

Form: SS-4

Number of this notice: CP 575 E

INNISFREE FOUNDATION INC  
22 HAWTHORNE AVE  
GLEN RIDGE, NJ 07028

For assistance you may call us at:  
1-800-829-4933

IF YOU WRITE, ATTACH THE  
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN [REDACTED]. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Assigning an EIN does not grant tax-exempt status to non-profit organizations. Publication 557, *Tax Exempt Status for Your Organization*, has details on the application process, as well as information on returns you may need to file. To apply for formal recognition of tax-exempt status, most organizations will need to complete either Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, or Form 1024, *Application for Recognition of Exemption Under Section 501(a)*. Submit the completed form, all applicable attachments, and the required user fee to:

Internal Revenue Service  
PO Box 12192  
Covington, KY 41012-0192

The Pension Protection Act of 2006 contains numerous changes to the tax law provisions affecting tax-exempt organizations, including an annual electronic notification requirement (Form 990-N) for organizations not required to file an annual information return (Form 990 or Form 990-EZ). Additionally, if you are required to file an annual information return, you may be required to file it electronically. Please refer to the Charities & Non-Profits page at [www.irs.gov](http://www.irs.gov) for the most current information on your filing requirements and on provisions of the Pension Protection Act of 2006 that may affect you.

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at [www.irs.gov](http://www.irs.gov). If you do not have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.



**IMPORTANT REMINDERS:**

- \* Keep a copy of this notice in your permanent records. This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you.
- \* Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- \* Refer to this EIN on your tax-related correspondence and documents.
- \* Provide future officers of your organization with a copy of this notice.

If you have questions about your EIN, you can call us at the phone number or write to us at the address shown at the top of this notice. If you write, please tear off the stub at the bottom of this notice and send it along with your letter. If you do not need to write us, do not complete and return the stub. Thank you for your cooperation.

Keep this part for your records.

CP 575 E (Rev. 7-2007)

Return this part with any correspondence so we may identify your account. Please correct any errors in your name or address.

CP 575 E

99999999999

Your Telephone Number      Best Time to Call  
(       )                      -

DATE OF THIS NOTICE: 03-22-2012  
EMPLOYER IDENTIFICATION NUMBER:  
FORM: SS-4 NOBOD

INTERNAL REVENUE SERVICE  
CINCINNATI OH 45999-0023  
|||

INNISFREE FOUNDATION INC  
22 HAWTHORNE AVE  
GLEN RIDGE, NJ 07028