

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

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

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

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

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

Part I Identification of Applicant

1a Full Name of Organization (exactly as it appears in your organizing document) RULE OF LAW ENDOWMENT		b Care of Name (if applicable) PETE BISBEE	
c Mailing Address (Number, street and room/suite) 1747 PENNSYLVANIA AVE NW SUITE 800	d City WASHINGTON	e Country UNITED STATES	
f State DISTRICT OF COLUMBIA	g Zip Code + 4 20006	h Foreign Province (or State)	i Foreign Postal Code
2 Employer Identification Number 85-4286787	3 Month Tax Year Ends DECEMBER	4 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative) LEE RUSSELL	
5 Contact Telephone Number 601-842-1453	6 Fax Number (optional)	7 User Fee Submitted \$600.00	

8 Organization's Website (if available):**9** List the names, titles, and mailing addresses of your officers, directors, and/or trustees.

First Name: ADAM	Last Name: PIPER	Title: PRESIDENT AND DIRECTOR
Mailing Address: 1747 PENNSYLVANIA AVE NW SUITE 800	City: WASHINGTON	
State (or Province): DC	Zip Code (or Foreign Postal Code): 20006	
First Name: LUTHER	Last Name: STRANGE	Title: DIRECTOR
Mailing Address: 1747 PENNSYLVANIA AVENUE NW STE 800	City: WASHINGTON	
State (or Province): DC	Zip Code (or Foreign Postal Code): 20006	
First Name: CHARLIE	Last Name: CONDON	Title: DIRECTOR
Mailing Address: 1747 PENNSYLVANIA AVE NW STE 800	City: WASHINGTON	
State (or Province): DC	Zip Code (or Foreign Postal Code): 20006	
First Name: LEE	Last Name: RUSSELL	Title: TREASURER
Mailing Address: 1747 PENNSYLVANIA AVE SUITE 800	City: WASHINGTON	
State (or Province): DC	Zip Code (or Foreign Postal Code): 20006	
First Name: PETER	Last Name: BISBEE	Title: EXECUTIVE AND POLICY DIRECTOR
Mailing Address: 1747 PENNSYLVANIA AVE SUITE 800	City: WASHINGTON	
State (or Province): DC	Zip Code (or Foreign Postal Code): 20006	

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

Part II Organizational Structure

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

Select your type of organization.

☒ Corporation

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

☐ Limited Liability Company (LLC)

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

☐ Unincorporated Association

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

☐ Trust

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

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

12/15/2020

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

Louisiana

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

☒ Yes ☐ No

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

☐ Yes ☒ No

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

Part III Required Provisions in Your Organizing Document

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

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

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

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

Does your organizing document meet this requirement?

☒ Yes ☐ No

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

Other Provisions Section

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

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

Does your organizing document meet this requirement?

☒ Yes ☐ No

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

Other Provisions Section

Part IV Your Activities

1 Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document. For each past, present, or planned activity, include information that answers the following questions:

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

The Need

An informed citizenry is vital to ensuring public trust in the workings of our system of government. Throughout the United States, state attorneys general play a critical role in the major issues impacting the lives of Americans. Such issues range from constitutional law, the separation of powers, federalism, and defending the rule of law. The Endowment will serve as both a research generator and an information distributor so that the public is informed of the critical role these state offices play in our system of government.

Specific Activities

Educational Materials: The Endowment, through public polling, will establish a baseline of the general public's knowledge of state attorneys general and their work on specific issues. After achieving a better understanding of current public knowledge, the Endowment expects to generate three kinds of educational materials and content for distribution (1) Live Content; (2) Written Content; and (3) Pre-recorded and Creative Video Content

The live content will be shared on panels at conferences, during webinars and tele-town halls, and potentially on radio programs or in other forms of media. The live content may feature current or former state attorneys general, current and former staff from various offices of attorneys general, or third-party experts as well as interviewers.

The written content will be split into two groups: sophisticated content and general public content. Sophisticated content will be submitted to academic journals, shared with think tanks, and potentially be provided as expert submissions or testimony at government hearings. General public content will be derived from the more sophisticated work and be more accessible to the average person, this will include newspaper/magazine articles and editorial board submissions, blog posts, and social media content. Written content may be produced in partnership or coordination with current and former state attorneys general, current and former staff from various offices of attorneys general, or third party experts as well as interviewers.

Pre-recorded and creative video content will be distributed to traditional media outlets and through social media platforms as well as being hosted on the Endowment's website, YouTube page, etc. The content may feature current or former state attorneys general, current and former staff from various offices of attorneys general, or third-party experts as well as interviewers.

The staff members of the Endowment conduct the activity. Staff members are shared with another non-profit organization. Approximately 25% of their total time is spent on the activity. 100% of staff members time for the Endowment is spent on the activity.

The activity is funded through contributions from the public. Approximately 65% of the Endowment expenses are allocated to the activity.

Part IV Your Activities (continued)

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

A05

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

☐

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

☐ Yes☒ No

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

☐ Yes☒ No

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

☐ Yes☒ No

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

☒ Yes☐ No

The Endowment may engage in limited federal or state legislative lobbying either directly or through restricted grants. All legislative lobbying will remain insubstantial within the meaning of Section 501(c)(3) of the Internal Revenue Code.

Part IV Your Activities (continued)

- 6a** Did you or will you make an election to have your legislative activities measured by expenditures by filing Form 5768? 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

All legislative lobbying will remain insubstantial within the meaning of Section 501(c)(3) of the Internal Revenue Code.

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

The Endowment may trademark its name and or logo at some point in the future.

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

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

Yes. Approximately 25% of the Endowment's annual budget will be allocated for grant making. Grants will be directed towards other 501(c) organizations and the funding will be for the purpose of supporting research and/or public awareness of the work of state Attorneys General.

Part IV **Your Activities** (continued)

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

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

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

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

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

Part IV Your Activities (continued)

- 9f** Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships. ☐ Yes ☐ No

- 9g** When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities. ☐ Yes ☐ No

- 9h** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? ☐ Yes ☐ No

- 9i** Will you acquire from OFAC the appropriate license and registration where necessary? ☐ Yes ☐ No

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

- 10a** When you conduct activities in foreign countries, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities. ☐ Yes ☐ No

- 10b** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? ☐ Yes ☐ No

- 10c** Will you acquire from OFAC the appropriate license and registration where necessary? ☐ Yes ☐ No

Part IV **Your Activities** (continued)

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

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

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

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

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

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

☒ Website, mail, email, personal, and/or phone solicitations

☒ Foundation grant solicitations

☐ Receive donations from another organization's website

☐ Government grant solicitations

☐ Bingo

☐ Other (non-bingo) gaming activities

☐ Other (describe)

☐ We will not engage in fundraising activities.

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

Part V Compensation and Other Financial Arrangements

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

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

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

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

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

Part V Compensation and Other Financial Arrangements (continued)

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

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

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

Part V Compensation and Other Financial Arrangements (continued)

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

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

Part VI Financial Data

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

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

Type of revenue	Current tax year	4 prior tax years or 2 succeeding tax years			
		From: 12/15/2020	From: 01/01/2021	From: 01/01/2022	From: _____
		To: 12/29/2020	To: 12/31/2021	To: 12/31/2022	To: _____
1 Gifts, grants, and contributions received (do not include unusual grants)	\$0	\$750,000	\$1,000,000		
2 Membership fees received					
3 Gross investment income					
4 Net unrelated business income					
5 Taxes levied for your benefit					
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
7 Any revenue not otherwise listed above or in lines 9 - 12 below (provide an itemized list below)					
8 Total of lines 1 through 7	\$0	\$750,000	\$1,000,000	\$0	\$0
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (provide an itemized list below)					
10 Total of lines 8 and 9	\$0	\$750,000	\$1,000,000	\$0	\$0
11 Net gain or loss on sale of capital assets (provide an itemized list below)					
12 Unusual grants (provide an itemized list below)					
13 Total Revenue (add lines 10 through 12)	\$0	\$750,000	\$1,000,000	\$0	\$0
Type of expense	Current tax year	4 prior tax years or 2 succeeding tax years			
14 Fundraising expenses	\$0	\$50,000	\$75,000		
15 Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)		\$162,625	\$250,000		
16 Disbursements to or for the benefit of members (provide an itemized list below)					
17 Compensation of officers, directors, and trustees		\$50,000	\$50,000		
18 Other salaries and wages		\$75,000	\$100,000		
19 Interest expense		\$500	\$500		
20 Occupancy (rent, utilities, etc.)		\$100,000	\$100,000		
21 Depreciation and depletion					
22 Professional fees					
23 Any expense not otherwise classified, such as program services (provide an itemized list below)		\$137,375	\$150,000		
24 Total Expenses (add lines 14 through 23)	\$0	\$575,500	\$725,500	\$0	\$0

25 Itemized financial data

Line 23 - program services expenses including research and education.

Part VI Financial Data (continued)

B. Balance Sheet (for your most recently completed tax year)		Year End: 12/29/2020
Assets		
1 Cash		\$0
2 Accounts receivable, net		
3 Inventories		
4 Bonds and notes receivable (provide an itemized list below)		
5 Corporate stocks (provide an itemized list below)		
6 Loans receivable (provide an itemized list below)		
7 Other investments (provide an itemized list below)		
8 Depreciable assets (provide an itemized list below)		
9 Land		
10 Other assets (provide an itemized list below)		
11 Total Assets (add lines 1 through 10)		\$0
Liabilities		
12 Accounts payable		\$0
13 Contributions, gifts, grants, etc. payable		
14 Mortgages and notes payable (provide an itemized list below)		
15 Other liabilities (provide an itemized list below)		
16 Total Liabilities (add lines 12 through 15)		\$0
Fund Balances or Net Assets		
17 Total fund balances or net assets		
18 Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)		\$0

19 Itemized financial data

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Part VII Foundation Classification

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

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

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

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

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

- 1b** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? ☐ Yes ☐ No
If "Yes," complete Schedule H - Section II.

- 1c** Are you a private operating foundation? ☐ Yes ☐ No

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

Part VII Foundation Classification (continued)

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

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

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

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

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

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

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

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

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

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

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

Part VIII Effective Date

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

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

If "No," complete Schedule E.

Part IX Annual Filing Requirements

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

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

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

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

Part X Signature

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

Adam Piper

(Type name of signer)

PRESIDENT AND DIRECTOR

(Type title or authority of signer)

12/29/2020

(Date)

Upload checklist:

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

Schedule A. Churches

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

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

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

- 4** Describe your religious hierarchy or ecclesiastical government.

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

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

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

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

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

Schedule A. Churches (continued)

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

9a How many members do you have?

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

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

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

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

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

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

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

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

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

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

Schedule B. Schools, Colleges, and Universities

1 Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on? ☐ Yes ☐ No

2 Is the primary function of your school the presentation of formal instruction? If "No," continue to Line 3. ☐ Yes ☐ No

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

☐ Elementary school

☐ Secondary school

☐ Charter school

☐ College or university

☐ Technical school

☐ Other school (describe)

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

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

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

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

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

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

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

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

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

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

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

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

☐ Yes☐ No

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

☐ Yes☐ No

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Schedule C. Hospitals and Medical Research Organizations

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

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

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

Do not complete the remainder of Schedule C.

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

Do not complete the remainder of Schedule C.

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

Schedule C. Hospitals and Medical Research Organizations (continued)

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

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

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

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

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

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

Schedule C. Hospitals and Medical Research Organizations (continued)

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

- 9a** List each board member's name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. If you operate under a parent organization whose board of directors is not composed of a majority of individuals who are representative of the community you serve, provide the requested information for your parent's board of directors as well.

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

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

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

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

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

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

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

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

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- 2** Are all your supported organizations public charities under section 509(a)(1) or (2)? If "Yes," continue to Line 3.

☐ Yes☐ No

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

☐ Yes☐ No

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

☐ A majority of your governing board or officers are elected or appointed by your supported organization(s). (Type I supporting organization)

☐ Your control or management is vested in the same persons who control or manage your supported organization(s). (Type II supporting organization)

☐ One or more of your officers, directors, or trustees are elected or appointed by the officers, directors, trustees, or membership of your supported organization(s), or one or more of your officers, directors, trustees, or other important office holders, are also members of the governing body of your supported organization(s), or your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s). (Type III supporting organization)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☐ Yes☐ No

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

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

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

☐ Yes☐ No

Schedule E. Effective Date

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule F. Low-Income Housing

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

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

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

☐ Yes ☐ No

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

☐ Yes ☐ No

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

☐ Yes ☐ No

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

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

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

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

Schedule G. Successors to Other Organizations

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

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

- 3** Are you a successor to a for-profit organization? If "Yes," explain your relationship with the predecessor organization that resulted in your creation and explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status; continue to Line 4. ☐ Yes ☐ No

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

Schedule G. Successors to Other Organizations (continued)

- 4** Do or will you maintain a working relationship with any of the persons listed in question 2 or with any for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the relationship. ☐ Yes ☐ No

- 5** Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof and describe any restrictions that were placed on the use or sale of the assets. ☐ Yes ☐ No

- 6** Were any debts or liabilities transferred from the predecessor for-profit organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed. ☐ Yes ☐ No

- 7** Will you lease or rent any property or equipment to or from the predecessor organization or any persons listed in Line 2 or a for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the arrangement(s) including how the lease or rental value was determined. ☐ Yes ☐ No

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

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

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

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

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

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

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

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

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

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

☐ Yes ☐ No

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☐ Yes☐ No

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

☐ Yes☐ No

EIN: 85-4286787

**Rule of Law Endowment
Attachments to IRS Form 1023**

Attachment A – Request to Expedite Processing

Attachment B – Articles of Incorporation

Attachment C – Bylaws (adopted on December 15, 2020)

Also attached – IRS Form 2848 Power of Attorney



1825 EYE STREET, N.W., SUITE 900
WASHINGTON, DC 20006-5403
TELEPHONE: (202) 457-0160
FACSIMILE: (844) 670-6009
<http://www.dickinsonwright.com>

CHARLIE SPIES
CSPIES@DICKINSONWRIGHT.COM
(202) 466-5964

December 29, 2020

Internal Revenue Service
Exempt Organizations Determinations
Room 6403
P.O. Box 2508
Cincinnati, OH 45201
Fax: (855) 204-6184

Re: Request for Expedited Processing
Rule of Law Endowment
Tax ID No. 85-4286787

To Whom It May Concern:

Rule of Law Endowment submitted its 1023 application for recognition under IRC Section 501(c)(3) on December 29, 2020. The Endowment was offered a \$100,000 contribution from the National Child Identification Program pending approval of its 501(c)(3) status (offer letter attached). The contribution will be revoked if the Organization does not receive 501(c)(3) status by January 8, 2021 and redirected to another organization. This gift will significantly contribute to the Endowment's planned program activities for 2021.

We respectfully ask the application be reviewed expeditiously so the Endowment may receive this contribution. Failure to secure this funding will result in the Endowment being unable to conduct portions of its planned program activities in 2021.

Please do not hesitate to reach out to me directly if you have any questions or require more information to expedite the Endowment's application. I can be reached directly at 202-466-5964 or cspies@dickinsonwright.com.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Charlie Spies'.

Charlie Spies
Jessica Brouckaert
Counsel to Rule of Law Endowment



National Child ID Program
624 Texas Central Parkway
Waco, TX 76712

December 23, 2020

1747 Pennsylvania Ave NW
Washington, DC 20006

Dear Mr. Piper,

I am interested in providing a contribution of \$100,000 to the Rule of Law Endowment. Prior to making this contribution, please provide me with proof of Section 501(c)(3) federal tax exempt-status for the organization. If the Rule of Law Endowment is unable to present an exemption letter from the Internal Revenue Service by January 8, 2021 I will divert these contribution dollars to another organization.

Thank you for your prompt attention to this matter.

Sincerely,

A handwritten signature in dark ink, appearing to read "Kenny Hansmire". The signature is fluid and cursive, with a long horizontal stroke at the end.

Kenny Hansmire
Executive Director
National Child ID Program

R. Kyle Ardoin
SECRETARY OF STATE

ATTACHMENT B
State of Louisiana
Secretary of State



COMMERCIAL DIVISION
225.925.4704

Administrative Services

225.932.5317 Fax

Corporations

225.932.5314 Fax

Uniform Commercial Code

225.932.5318 Fax

12/15/2020

ONLINE FILING
jbrouckaert@dickinsonwright.com

RULE OF LAW ENDOWMENT

It has been a pleasure to approve and place on file your articles of incorporation. The appropriate evidence is attached for your files.

Payment of the filing fee is acknowledged by this letter.

In addition to email and text notifications, business owners now have the option to enroll in our secured business filings (SBF) service. This service is available online, at no charge, by filing a notarized affidavit. Upon enrollment, an amendment cannot be made to your entity without approval using your personal identification number. This is another way to protect your business from fraud and identity theft.

Please note that as of January 1, 2018, business owners in the following parishes will be required to file all available business documents online through **geauxBIZ**: Ascension, Bossier, Caddo, Calcasieu, East Baton Rouge, Jefferson, Lafayette, Livingston, Orleans, Ouachita, Rapides, St. Tammany, Tangipahoa and Terrebonne.

Online filing options are available if changes are necessary to your registration or if you need to file an annual report. Please visit our website at **GeauxBiz.com** for your future business needs.

Sincerely,

The Commercial Division
WEB



R. Kyle Ardoin

SECRETARY OF STATE

As Secretary of State of the State of Louisiana, I do hereby Certify that

a copy of the Articles of Incorporation of

RULE OF LAW ENDOWMENT

Domiciled at BATON ROUGE, LOUISIANA,

Was filed and recorded in this Office on December 15, 2020,

And all fees having been paid as required by law, the corporation is authorized to transact business in this State, subject to the restrictions imposed by law, including the provisions of R.S. Title 12, Chapter 2.

In testimony whereof, I have hereunto set my hand and caused the Seal of my Office to be affixed at the City of Baton Rouge on,

December 15, 2020

Secretary of State

WEB 44189857N



Certificate ID: 11310896#93P83

To validate this certificate, visit the following web site, go to **Business Services, Search for Louisiana Business Filings, Validate a Certificate**, then follow the instructions displayed.
www.sos.la.gov



R. Kyle Ardoin
SECRETARY OF STATE

As Secretary of State of the State of Louisiana, I do hereby Certify that
the attached document(s) of

RULE OF LAW ENDOWMENT

are true and correct and are filed in the Louisiana Secretary of State's Office.

ORIGF 12/15/2020 3 pages

In testimony whereof, I have hereunto set my
hand and caused the Seal of my Office to be
affixed at the City of Baton Rouge on,

December 15, 2020

Secretary of State

WEB 44189857N



Certificate ID: 11310897#H6Q83

To validate this certificate, visit the following
web site, go to **Business Services**, **Search**
for Louisiana Business Filings, **Validate a**
Certificate, then follow the instructions
displayed.

www.sos.la.gov

STATE OF LOUISIANA
ARTICLES OF INCORPORATION
(R.S. 12:203)

1. The name of this corporation is:

RULE OF LAW ENDOWMENT

2. This corporation is formed for the purpose of:

ENGAGING IN ANY LAWFUL ACTIVITY FOR WHICH CORPORATIONS MAY BE FORMED UNDER CHAPTER 2, TITLE 12, OF THE LA REVISED STATUTES (NON-PROFIT CORPORATION LAW)

3. The duration of this corporation is (may be perpetual):

PERPETUAL

4. The street address (not a P.O. Box only) of the corporation's initial registered office is:

501 LOUISIANA AVENUE
BATON ROUGE, LA, 70802

5. Mailing Address:

1747 PENNSYLVANIA AVENUE SUITE 800
WASHINGTON, DC, 20006

6. The name and street address (not a P.O. Box only) of the corporation's initial registered agent(s) is/are:

CORPORATION SERVICE COMPANY
501 LOUISIANA AVENUE
BATON ROUGE, LA, 70802

7. The name and address of each incorporator of this corporation is:

JESSICA BROUCKAERT
1825 I STREET, NW SUITE 900
WASHINGTON, DC, 20006

8. The name and street addresses of the corporation's initial directors are:

ADAM PIPER (PRESIDENT, DIRECTOR)
1747 PENNSYLVANIA AVENUE SUITE 800
WASHINGTON, DC, 20006

LUTHER STRANGE (DIRECTOR)

1747 PENNSYLVANIA AVENUE SUITE 800
WASHINGTON, DC, 20006

CHARLIE CONDON (DIRECTOR)

1747 PENNSYLVANIA AVE SUITE 800
WASHINGTON, DC, 20006

9. This corporation is to be organized on a non-stock basis.

Other Provisions:

The Corporation is organized exclusively for charitable, educational, and scientific purposes as described in Section 501(c)(3) of the Internal Revenue Code (the 'Code'), or the corresponding section of any future federal tax code.

ATTACHMENT B

The Corporation will at all times be conducted as an organization described in Section 501(c)(3) of the Code. The Corporation will not carry on any activities which are not permitted to be carried on by (a) a corporation exempt from federal income tax under Section 501(c)(3) of the Code, (b) a corporation eligible to receive tax deductible contributions under Section 170(c) and Section 2055, Section 2522, or Section 2106 of the Code, or (c) a nonprofit corporation organized under the laws of the state of Alabama.

No part of the assets or net earnings of the Corporation shall inure to the benefit of, or be distributable to its Directors, Officers, or other private persons; provided, however, that the Corporation is authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of its charitable purposes.

No substantial part of the activities of the Corporation will be the carrying on of propaganda or otherwise attempting to influence legislation. The Corporation will not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office and will not publish or distribute statements relating to political campaigns.

Upon dissolution of the Corporation, any remaining assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Code as determined by the Board of Directors.

The filing of a false public record, with the knowledge of its falsity, is a crime, subjecting the filer to fine or imprisonment or both under R.S. 14:133.

I HEREBY CERTIFY THAT I AM THE INCORPORATOR AND HAVE THE AUTHORITY TO SIGN ON BEHALF OF ANY OTHER INCORPORATOR LISTED.

ELECTRONIC SIGNATURE: JESSICA BROUCKAERT (12/15/2020)

TITLE: INCORPORATOR



Agent Affidavit and Acknowledgement of Acceptance

Charter Number: 44189857N

Charter Name: RULE OF LAW ENDOWMENT

The agent / agents listed below accept the appointment of registered agent for and on behalf of the Charter Name above.

Date Responded **Agent(s)**

12/15/2020 CORPORATION SERVICE COMPANY

Agent(s) Electronic Signature

ELIZABETH A. DAWSON, ASST. VICE
PRESIDENT

RULE OF LAW ENDOWMENT BYLAWS

ARTICLE I Organization

Section 1.01 Corporate Status

Rule of Law Endowment (the "Corporation") shall be a registered nonprofit corporation in the state of Louisiana with tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.

Section 1.02 Members

The Corporation shall have no members.

ARTICLE II Board of Directors

Section 2.01 Power of the Board

The business and affairs of the Corporation shall be managed by the Board, and final authority for all corporate matters shall reside in the Board.

Section 2.02 Composition of the Board

The Board shall determine the number of directors, which shall consist of no less than one but no greater than fifteen directors. The number of directors may be increased or decreased from time to time by the Board. All directors, other than the initial directors, shall be elected by a majority vote of the Board and shall serve for a one year term, or until their death, resignation, removal, or disqualification, whichever is earlier; provided, however, that despite the expiration of a Director's term, he or she shall continue to serve until a successor is elected and qualified. All members of the Board may be reelected for successive terms.

Section 2.03 Meetings

The Board shall meet at least once a year for the purpose of approving the Corporation budget and electing directors and officers. The President shall determine the frequency, location, and time for meetings of the Board.

Section 2.04 Vacancies

If a vacancy occurs on the Board, the vacancy may be filled by the Board as provided in 2.02 above, and the Director elected to fill such vacancy shall serve out the expired term. If the Directors remaining in office constitute fewer than a quorum of the Board, they may fill the vacancy by the affirmative vote of a majority of all Directors remaining in office.

Section 2.05 Removal of Directors

Except as otherwise required by law, a director may be removed with or without cause at any time by action of the Board, provided that such action is taken at a meeting of the Board called expressly for that purpose.

Section 2.06 Quorum of Directors and Action by the Board

Unless a greater proportion is required by law, a majority of the number of directors shall constitute a quorum for the transaction of business. Except as otherwise provided in these Bylaws or by law, if a quorum is present when a vote is taken, the affirmative vote of a majority of the Directors present shall be the action of the Board.

Section 2.07 Attendance

A director may attend a meeting of the Board or a committee of the Board in-person or may appear via telephone, video conference or other similar method of two-way communication by which all persons participating in the meeting are able to hear one another. A director participating in a meeting by such means shall be deemed to be present in person at the meeting.

Section 2.08 Action by Directors without a Meeting

Unless otherwise restricted by the Articles of Incorporation or these Bylaws, any action required or permitted to be taken by the Board may be taken without a meeting if all directors consent in writing to the adoption of a resolution authorizing the action. Action under this provision is effective when the last director consents to the action. An e-mail expressing approval shall constitute approval in writing for the purposes of this section.

Section 2.09 Compensation of Directors

Corporation shall not pay any compensation to directors for services rendered in their capacities as directors, except that directors may be reimbursed for expenses incurred in the performance of their duties.

Section 2.10 Chairman of the Board

The President shall serve as Chairman of the Board.

**ARTICLE III
Committees**

Section 3.01 Authority and Rules

- (a) The Board may, by majority vote, designate from among the Directors any number of committees. Except as prohibited by applicable law, each such committee shall have the authority delegated to it by the Board. The provisions of these Bylaws which govern meetings, actions without meetings, notice and waiver of notice, and quorum and voting requirements of the Board apply to committees and their members as well.
- (b) Any such committee shall serve at the pleasure of the Board.

**ARTICLE IV
Officers**

Section 4.01 Board Officers

The Board may elect a President, a Secretary, and a Treasurer (collectively “the Officers”). Any number of offices may be held by the same person.

Section 4.02 Executive Director

The corporation may employ an Executive Director who shall be appointed, employed and discharged by the Board. The Executive Director shall manage the affairs of the corporation

according to the policies, principles, practices and budget authorized by the Board, and shall be responsible for management of personnel, finances and programs. The Executive Director shall be responsible for staff management, including hiring, training, disciplinary action and discharge.

Section 4.03 Terms of Office

Each officer shall hold office for the term not exceeding one year for which he or she is elected or appointed and until his or her successor has been elected or appointed and qualified (unless the officer is removed, dies or resigns). Unless otherwise provided by resolution, officers elected to fill vacancies shall serve the duration of the term of the prior officer they are replacing.

Section 4.04 Removal

The Board, by a majority of all serving directors, may remove any officer whenever in its judgment said removal is in the best interest of Corporation.

Section 4.05 Powers and Duties of Officers

- a) The President shall supervise the affairs of Corporation in accordance with policies and directives approved by the Board.
- b) The Secretary shall be responsible for the keeping of an accurate record of the proceedings of all meetings of the Board.
- c) The Treasurer shall oversee the funds and securities; provide complete and accurate accounts of receipts and disbursements; and oversee the raising and receipt of funds.

ARTICLE V Miscellaneous

Section 5.01 Fiscal Year

The fiscal year shall be the calendar year ending on December 31.

Section 5.02 Books and Records to Be Kept

Corporation shall keep at its principal registered office:

- a) Correct and complete books and records of account,
- b) Minutes of the proceedings of the Board and any committees thereof,
- c) Copies of its application for recognition of tax-exempt status,
- d) Copies of letters granting exemption from taxation, and
- e) Copies of all Forms 990 that it has filed with the Internal Revenue Service.

Section 5.03 Amendment of Articles and Bylaws

The Articles of Incorporation may be adopted, amended or repealed in whole or in part by a majority vote of the directors in office. The Bylaws of the Corporation may be adopted, amended or repealed in whole or in part by the Board.

Section 5.04 Indemnification of Board Members

The Corporation will, to the maximum extent legally permissible, indemnify each Director and Officer and former Director and Officer of the Corporation, and each individual who served at its request as a director, officer or trustee of another corporation, partnership, joint venture, trust,

other enterprise or employee benefit plan, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him or her in connection with or arising out of any threatened, pending or completed claim, action, suit, proceeding, issue or matter of whatever nature, whether civil, criminal, legislative, administrative or investigative, in which he or she may be involved as a party or otherwise by reason of his or her being or having been such director, officer or trustee, if the person acted (or refrained from acting) in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the Corporation, and with respect to any criminal action or proceeding, if the person had no reasonable cause to believe his or her conduct was unlawful.

Section 5.05 Loans

The corporation shall make no loans to its directors, officers, or employees.

Section 5.06 Contributions and Disbursements.

No contribution shall be accepted or any disbursement made that violates any provision of state or Federal law. Corporation shall at all times strictly adhere to its charitable and educational purpose and shall engage in only those activities allowable under section 501(c)(3) of the Internal Revenue Code.

Section 5.07 Purpose

The Corporation is organized and operated exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 (the "Code") and corresponding provisions of any subsequent United States internal revenue laws and shall carry on only those lawful activities permitted to be carried on by an organization that is exempt from United States federal income taxes under Section 501(a) of the Code and described in Section 501(c)(3) of the Code.

Section 5.08 Law

Any procedures not otherwise specified in these Bylaws shall be governed by the Louisiana Non-profit Corporation Law.

Power of Attorney and Declaration of Representative

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date ____ / ____ / ____

Part I Power of Attorney

Caution: A separate Form 2848 must 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		Taxpayer identification number(s) 85-4286787	
		Daytime telephone number 202-448-7991	Plan number (if applicable)

Rule of Law Endowment

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 Charles R. Spies 1825 I Street, NW, Suite 900 Washington, DC 20006 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>		CAF No. _____ PTIN P02051543 Telephone No. 202-466-5964 Fax No. 844-670-6009 Check If new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Jessica G. Brouckaert 1825 I Street, NW, Suite 900 Washington, DC 20006 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>		CAF No. _____ PTIN P02366612 Telephone No. 202-659-6932 Fax No. 844-670-6009 Check If new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)		CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check If new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)		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 and perform the following acts:

- 3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see Instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Exempt determination status, annual reporting	1023, 990	

- 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 Line 4. Specific Use Not Recorded on CAF in the Instructions ☐

- 5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see Instructions for line 5a for more information): ☒ Access my IRS records via an Intermediate Service Provider;
☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return;

☐ Other acts authorized: _____

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

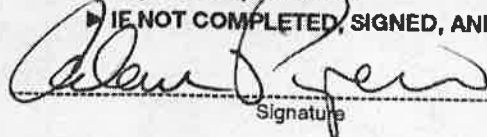
List any other specific deletions to the acts otherwise authorized in this power of attorney (see Instructions for line 5b): n/a

- 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, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.


Signature

12/23/20
Date

Director and President
Title (if applicable)

Adam Piper

Print name

Rule of Law Endowment

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing 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—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (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 IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.
 - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. 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 COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
a	DC	989020	Charlie Spies	12/28/2020
a	DC	1671225	Jessica Brouckaert	12/18/2020

Joellen M. Gibbons Legal Secretary

International Square Phone 202.466.5960
1825 Eye St. N.W. Fax 844-670-6009
Suite 900 Email JGibbons@dickinsonwright.com
Washington, D.C. 20006

DICKINSON WRIGHT LLC

ARIZONA CALIFORNIA FLORIDA ILLINOIS KENTUCKY ARKANSAS NEVADA
OHIO TENNESSEE TEXAS WASHINGTON D.C. TORONTO

The information contained in this e-mail, including any attachments, is confidential, intended only for the named recipient(s), and may be legally privileged. If you are not the intended recipient, please delete the e-mail and any attachments, destroy any printouts that you may have made and notify us immediately by return e-mail.

Neither this transmission nor any attachment shall be deemed for any purpose to be a "signature" or "signed" under any electronic transmission acts, unless otherwise specifically stated herein. Thank you

RULE OF LAW ENDOWMENT
85-4286787

**Information Request
First Request**

Information we need to make our determination

1. Include the following declaration with your response, signed and dated by an officer, director, trustee, or other official who is authorized to sign for you (not a representative authorized by a power of attorney). You can sign and date the statement below or reproduce it in the body of your signed response. The declaration must accompany responses per Revenue Procedure 2020-5.

Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and, to the best of my knowledge and belief, the request or modification contains all the relevant facts relating to the request, and such facts are true, correct, and complete.



Signature

2/4/2021

Date

2. Your application indicated that you publish, own, or have rights (or will publish, own, or have rights) in, literature, tapes, or other intellectual property, but you didn't clearly describe the activity. Provide the following about these:
- A. Whether you charge fees for the use of your intellectual property. If so, describe how you determine the fee amounts, how you distribute the proceeds, and how your proceeds compare to those of a for-profit entity.
 - B. Who owns each copyright, patent, or trademark that you publish or have rights in and whether you have exclusive use. Note: If you don't own the copyrights, patents, or trademarks, specify the terms of your use, including whether payments you make payments of any kind to the owner.
 - C. How you produce, distribute, or market each piece of intellectual property.
 - D. The percentage of time and resources you spend on this activity.

Letter 1312 (Rev. 12-2019)
Catalog Number 35163W



1825 EYE STREET, N.W., SUITE 900
WASHINGTON, DC 20006-5403
TELEPHONE: (202) 457-0160
FACSIMILE: (844) 670-6009
<http://www.dickinsonwright.com>

CHARLIE SPIES
CSPIES@DICKINSONWRIGHT.COM
(202) 466-5964

February 4, 2021

Mr. Benjamin L. Davis
Internal Revenue Service
Exempt Organizations
550 Main Street, Federal Bldg.
Room 6403, Group 7829
Cincinnati, OH 45202

VIA Fax: 855-840-7386

Re: Rule of Law Endowment
EIN: 85-4286787

Dear Mr. Davis,

We represent Rule of Law Endowment (EIN: 85-4286787) and are writing in response to your request for additional information dated January 20, 2021. Thank you for your prompt attention to our client's application for exempt status. We hope the following information will assist you in making your determination. We have organized the information below to correspond with the questions you posed in your letter.

2. A. Rule of Law Endowment will maintain exclusive use of any trademarks. As such it will not charge fees.
2. B. Rule of Law Endowment will own all trademark rights and will have exclusive use of the marks.
2. C. Rule of Law Endowment intends to contract a graphic design firm to produce a logo, which it may trademark at some point in the future. The logo will likely be used on a future website and in informational materials regarding the Endowment distributed to the public.
2. D. Rule of Law Endowment will spend an insubstantial amount of its time and resources on its efforts to trademark any intellectual property, not to exceed 1% of its overall time and resources annually.

Please do not hesitate to reach out to us should you require any additional information which may help in making a determination. I can be reached directly at (202) 466-5964 or espies@dickinsonwright.com.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Charlie Spies".

Charlie Spies
Jessica Brouckaert
Counsel to Rule of Law Endowment

Enclosure