

**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) PARENTS DEFENDING EDUCATION		b Care of Name (if applicable)
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c Mailing Address (Number, street and room/suite) 4532 LEE HWY NUM 119	d City ARLINGTON	e Country UNITED STATES
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f State VIRGINIA	g Zip Code + 4 22207	h Foreign Province (or State)	i Foreign Postal Code
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2 Employer Identification Number 86-1596460	3 Month Tax Year Ends DECEMBER	4 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative) ANDREW WATKINS
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5 Contact Telephone Number 540-341-8808	6 Fax Number (optional) 540-341-8809	7 User Fee Submitted \$600.00
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8 Organization's Website (if available):

9 List the names, titles, and mailing addresses of your officers, directors, and/or trustees.

First Name: IAN	Last Name: LINDQUIST	Title: DIRECTOR/TREASURER
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Mailing Address: 4532 LEE HWY NUM 119	City: ARLINGTON
State (or Province): VIRGINIA	Zip Code (or Foreign Postal Code): 22207

First Name: EDWARD	Last Name: BLUM	Title: DIRECTOR/SECRETARY
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Mailing Address: 4532 LEE HWY NUM 119	City: ARLINGTON
State (or Province): VIRGINIA	Zip Code (or Foreign Postal Code): 22207

First Name: KAROL	Last Name: MARKOWICZ	Title: DIRECTOR
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Mailing Address: 4532 LEE HWY NUM 119	City: ARLINGTON
State (or Province): VIRGINIA	Zip Code (or Foreign Postal Code): 22207

First Name: NICOLE	Last Name: NEILY	Title: PRESIDENT
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Mailing Address: 4532 LEE HWY NUM 119	City: ARLINGTON
State (or Province): VIRGINIA	Zip Code (or Foreign Postal Code): 22207

First Name:	Last Name:	Title:
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Mailing Address:	City:
State (or Province):	Zip Code (or Foreign Postal Code):

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)

01/21/2021

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.

Virginia

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):

Page 1, Second Article, Paragraph 1

- 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.

Page 2, Seventh Article, Paragraph 2

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?

Parents Defending Education (PDE) is a national membership nonprofit organization formed for the purpose of defending human and civil rights secured by law and open to all parents of K-12 students, education faculty and administrators, and members of the public who share a common concern about preserving student's civil rights. Specifically, PDE is formed for the purpose of defending and protecting students' rights to freedom of speech and due process guaranteed by the U.S. Constitution, and ensuring that students are not subject to discrimination on the basis of race, color, national origin, or sex, as guaranteed by federal and state law.

Educational Activities (45% of PDE's time). PDE intends to develop and disseminate educational resources addressing the human and civil rights of students within the educational system. Educational materials will be produced in multiple mediums including print and audio/visual formats. The majority of these materials will be publicly available for free through PDE's website and other avenues of dissemination. However, a small subset of these educational materials will be available for members of PDE; members of the general public are eligible to join by paying a small fee.

Educational activities will be conducted by PDE's paid staff primarily from its Virginia office, but will be available throughout the United States through PDE's website. This activity is an effective method to further PDE's exempt purpose by promoting and educating parents and members of the general public about the importance of protecting fundamental freedoms and anti-discrimination protections guaranteed by law.

Grantmaking Activities (10% of PDE's time). PDE intends to make small 'microgrants' of approximately \$5,000 per grant to assist local parent groups in promoting the importance of defending human and civil rights for students within the educational system and advancing other purposes consistent with PDE's exempt status. Grants will be available to members of PDE, with membership being widely available to the general public. PDE will work closely with any grant recipient to ensure appropriate reporting is in place to guarantee that grants are not spent in violation of PDE's tax-exempt purpose. This grantmaking activity and monitoring will be conducted by PDE's paid staff, primarily from its Virginia office, and supports PDE's exempt purpose by helping to facilitate local educational activities in support of securing and defending human and civil rights secured by law.

Litigation Activities (30% of PDE's time). PDE's litigation activities are structured to be in full compliance with all IRS guidance concerning 501(c)(3) organizations which institute and maintain litigation as a party plaintiff, including the guidance in Revenue Rulings 73-285 and 80-278. In particular, PDE's litigation will focus on defending human and civil rights secured by law, an express charitable activity, and will benefit the public broadly rather than any private interest. PDE will hire attorneys to represent itself in bringing and maintaining civil rights litigation targeting institutional policies, programs, or activities that infringe upon the civil rights of students, or which unlawfully discriminate against students who are a part of a protected class. This activity will be beneficial to the public by helping to define the rights of students and others at public educational institutions. Additionally, the effects of PDE's litigation will be nationwide.

PDE's anticipates its litigation activity will consist of: (i) filing complaints against educational institutions with the U.S. Department of Education, and other relevant regulators, concerning violations of civil and human rights protected by law; (ii) filing lawsuits to prompt action on any complaints filed; and (iii) filing litigation against facially unconstitutional or otherwise illegal policies violating the civil rights of students within the educational system. Lawsuits will likely primarily challenge free speech violations, racial/sexual discrimination, and due process violations.

These activities will be conducted by third-party attorneys hired by PDE to engage in its litigation activities, and will be managed out of PDE's Virginia office with litigation across the United States, wherever violations are occurring. This activity is an effective method to further PDE's exempt purpose by protecting and defending important civil rights secured by law.

Fundraising Activities (15% of PDE's time). PDE's exempt activities will be funded primarily by fundraising and membership contributions. All public contributions to PDE will be used to fund its exempt activities. At this time, PDE expects that its fundraising revenue will be derived through the direct solicitation of public contributions, which will be conducted by PDE's paid staff, primarily from its Virginia office.

Part IV Your Activities (continued)

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

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

Some of PDE's educational materials will be available only to PDE members. In addition, to help PDE in its grant selection process by ensuring that recipients are committed to furthering similar exempt activities as PDE, members of PDE will be eligible for microgrants. Membership is open to all members of the general public who share a common concern of defending students' civil rights within the educational system and annual membership dues will be negligible (currently planned at \$10 a year).

- 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

PDE may encourage members of the public to support specific pieces of legislation that further protect the civil rights of students within the educational system. This may include model legislation drafted by PDE or pieces of legislation at the local, state, or federal level which PDE believes advances its charitable and educational mission. In the event PDE undertakes any lobbying activity it will ensure that such activity is no more than an insubstantial amount of its overall activity. In addition, to help ensure that it does not engage in excess lobbying PDE intends to elect the expenditure test under section 501(h) for measuring its lobbying activity.

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

- 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

PDE intends to develop written, audio, and visual materials as a part of its charitable and educational activities. PDE will own the intellectual property rights in such materials as well as any logos or other products it may create, design, develop, or publish. The intellectual property interests in all materials will belong to PDE and not to any one Director or Officer. PDE intends to make publicly available the materials it creates for no charge via a website created by PDE or other means of distribution.

- 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

PDE plans to make small microgrants around \$5,000 or less to assist local parent groups with efforts to promote and defend civil rights for students within the educational system, and promote other activities consistent with PDE's exempt purpose. PDE staff will select recipients from applications, and grants will be available to members of the general public who are PDE members. This will ensure recipients share PDE's commitment to furthering exempt purposes as described herein. PDE staff will closely monitor recipients to ensure all funds are spent for their intended purpose and as allowed under Section 501(c)(3). Grant recipients will be required to submit final reports detailing how funds were spent. PDE will keep a copy of all grant applications and final reports. No grants will be provided to PDE's directors, officers, employees, or to any organization which any of these individuals or their family members also serve on the governing board of or otherwise exercise control over.

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

PDE may make microgrants, consistent with the purposes stated herein, to organizations not formally recognized as tax-exempt under Section 501(c)(3). Any grants to such organizations will require the recipient to use grant funds only for purposes which are allowed under 501(c)(3) and which are in furtherance of PDE's exempt purposes as described in this application, including the promotion and defense of civil rights of students as secured by law.

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? Yes No
If "Yes," complete Schedule B.

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

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

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? Yes No
If "Yes," complete Schedule H - Section I.

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

- | | |
|--|--|
| <input checked="" type="checkbox"/> Website, mail, email, personal, and/or phone solicitations | <input checked="" type="checkbox"/> Foundation grant solicitations |
| <input type="checkbox"/> Receive donations from another organization's website | <input type="checkbox"/> Government grant solicitations |
| <input type="checkbox"/> Bingo | <input type="checkbox"/> Other (non-bingo) gaming activities |
| <input type="checkbox"/> 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

PDE employees will be eligible to receive annual discretionary performance bonuses, which will be limited to no more than 10% of an employees' annual salary, and will be approved by disinterested members of the Board of Directors who will comply with PDE's conflict of interest policy. Directors will certify, in writing, their consideration that any bonus: is reasonable in terms of the employee's specialty and geographic locale; the result of arm's length bargaining; is reasonably capped; will not reduce the exempt services or benefits of PDE; accounts for the employee's performance; does not adversely affect PDE's budget; does not transform the principal activity of PDE into a joint venture between it and the employee; is not merely a device to distribute all or a portion of PDE's profits to persons in control of PDE; serves a real and discernable business purpose of PDE; does not result in abuse or unwarranted benefits; and rewards the employee based on services actually performed.

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? 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. Yes No

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: 01/21/2021	From: 01/01/2022	From: 01/01/2023	From: _____
		To: 12/31/2021	To: 12/31/2022	To: 12/31/2023	To: _____
1 Gifts, grants, and contributions received (do not include unusual grants)	\$2,000,000	\$2,250,000	\$2,150,000		
2 Membership fees received	\$10,000	\$50,000	\$250,000		
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	\$2,010,000	\$2,300,000	\$2,400,000	\$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	\$2,010,000	\$2,300,000	\$2,400,000	\$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)	\$2,010,000	\$2,300,000	\$2,400,000	\$0	\$0
Type of expense	Current tax year	4 prior tax years or 2 succeeding tax years			
14 Fundraising expenses	\$10,000	\$10,000	\$10,000		
15 Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)	\$50,000	\$65,000	\$65,000		
16 Disbursements to or for the benefit of members (provide an itemized list below)					
17 Compensation of officers, directors, and trustees	\$250,000	\$250,000	\$250,000		
18 Other salaries and wages	\$277,000	\$416,000	\$416,000		
19 Interest expense					
20 Occupancy (rent, utilities, etc.)					
21 Depreciation and depletion					
22 Professional fees	\$166,000	\$106,000	\$106,000		
23 Any expense not otherwise classified, such as program services (provide an itemized list below)	\$1,033,000	\$1,120,000	\$1,170,000		
24 Total Expenses (add lines 14 through 23)	\$1,786,000	\$1,967,000	\$2,017,000	\$0	\$0

25 Itemized financial data

TYE 2021: Program Services, \$1,033,000; TYE 2022: Program Services, \$1,120,000; TYE 2023: Program Services, \$1,170,000.

Part VI Financial Data (continued)

B. Balance Sheet (for your most recently completed tax year)		Year End: 12/31/2021
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

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 excused 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.

Nicole Neily

(Type name of signer)

PRESIDENT

(Type title or authority of signer)

02/16/2021

(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)

9 Have you made your racially nondiscriminatory policy known to all segments of the general community you serve by: a) publishing a notice of your policy in a newspaper of general circulation that serves all racial segments of the community; b) publicizing your policy over broadcast media in a way that is reasonably expected to be effective; or c) displaying a notice of your policy at all times on your primary, publicly accessible internet home page in a manner reasonably expected to be noticed by visitors to the homepage? If "Yes," continue to Line 10. Yes No

9a By checking this box, you agree that you will publicize your nondiscriminatory policy in a way that meets the requirements of Revenue Procedure 75-50, 1975-2 C.B. 587, as modified by Revenue Procedure 2019-22, 2019-22 I.R.B. 1260.

10 Do or will you (or any department or division of your organization) discriminate in any way on the basis of race with respect to admissions, use of facilities or exercise of student privileges, faculty or administrative staff, or scholarship or loan programs? If "Yes," for any of the above, explain fully. Yes No

11 Complete the table below to show the racial composition for the current academic year and projected for the next academic year. If you are not operational, submit an estimate based on the best information available (such as the racial composition of the community you serve).

For each racial category, enter the number of (a) students, (b) faculty, and (c) administrative staff. Provide actual numbers rather than percentages for each racial category.

Racial Category	(a) Student Body		(b) Faculty		(c) Administrative Staff	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total						

12 In the table below, enter the number and amount of loans and scholarships awarded to enrolled students by racial categories. Provide actual numbers rather than percentages for each racial category.

Check here if you will not provide any loans or scholarships to students.

Racial Category	Number of Loans		Amount of Loans		Number of Scholarships		Amount of Scholarships	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total								

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

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

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

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

Yes No

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)? If "Yes," explain. Yes No

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

**ARTICLES OF INCORPORATION
OF
PARENTS DEFENDING EDUCATION**

The undersigned Incorporator, who is eighteen (18) years or older, for the purpose of forming a nonstock corporation pursuant to the Virginia Nonstock Corporation Act hereby certifies:

FIRST: The name of the Corporation is Parents Defending Education.

SECOND: The Corporation is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3), or as otherwise permitted by the Internal Revenue Code. The Corporation is established exclusively to further charitable and educational activities, including educating and supporting parents who wish to advocate for their children's K-12 education and defending their rights as secured by law.

No substantial part of the Corporation's activities shall consist of carrying on propaganda, or otherwise attempting to influence legislation, except as otherwise provided by Section 501(h) of the Internal Revenue Code. No part of any activities of the organization will include participating in or intervening in any political campaign on behalf of or in opposition to any candidate for public office.

No part of the net income of the Corporation shall inure to the benefit of or be distributed to its directors, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services actually rendered and to make payments and distributions in furtherance of the purpose and objects set forth in this Second Article.

Notwithstanding any other provision of these Articles, this corporation shall not carry on any activity not permitted to be carried on by an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

THIRD: The Corporation shall have one or more classes of members, as established by the Board of Directors, with such designations, qualifications, and rights as set forth in the bylaws.

FOURTH: The directors of the Corporation shall be elected or appointed as follows:

The initial Board of Directors of the Corporation shall be appointed by the Incorporator to serve for a term of two years, or until their successors are elected and qualified. Subsequently, the Board of Directors shall have the authority to elect Board-Elected Directors to the Board of Directors, who shall be elected to

serve two-year terms. If a vacancy of a Board-Elected Director shall occur on the Board of Directors, the vacancy may be filled by the Board of Directors.

Within twenty-four months of formation, the members shall have the authority to elect one Member-Elected Director to the Board of Directors, who shall be elected to serve two-year terms. If a vacancy of a Member-Elected Director shall occur on the Board of Directors, the vacancy shall be filled at the next regular meeting to elect a Member-Elected Director.

FIFTH: The name of the Corporation's initial registered agent is:

Cogency Global Inc., a Delaware corporation that is authorized to transact business in the Commonwealth of Virginia.


SIXTH: The Corporation's initial registered office address, including the street and number, if any, which is identical to the business office of the initial registered agent is:

Cogency Global Inc.
250 Browns Hill Ct.
Midlothian, VA 23114
County of Chesterfield

SEVENTH: The Corporation may be dissolved at any time by a majority vote of the Board of Directors of the Corporation who are in attendance at a meeting of the Board called for such purpose. Following such vote, the Board of Directors shall supervise the orderly dissolution of the Corporation, including the distribution of the remaining assets of the Corporation consistent with the purposes stated herein.

Upon dissolution of the Corporation or the winding up of its affairs, the remaining assets of the Corporation shall be distributed to organizations organized and operating exclusively for charitable purposes, as described in Sections 501(c)(3) of the Internal Revenue Code of 1986, as amended.

IN WITNESS WHEREOF the undersigned has signed these Articles of Incorporation and acknowledged that these Articles of Incorporation are hers and to the best of her knowledge, information, and belief, and under penalty of perjury, the matters and facts set forth herein are true in all material respects.



Nicole Neily, Incorporator

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I. PURPOSE AND OFFICES

Section 1. Purpose. The purpose of Parents Defending Education (the “Corporation”) shall be to engage in any lawful act or activity for which a nonstock corporation may be organized under the Virginia Nonstock Corporation Act and as permitted by a charitable organization under Section 501(c)(3) of the Internal Revenue Code. The Corporation is established exclusively to further charitable and educational activities, including educating and supporting parents who wish to advocate for their children’s K-12 education and defending their rights as secured by law.

Section 2. Principal Office. The Corporation may have such offices within or without the Commonwealth of Virginia, as the Board of Directors may designate or as the business of the Corporation may from time to time require. The initial principal office of the Corporation shall be located at:

4532 Lee Hwy, #119
Arlington, VA 22207

Section 3. Registered Office. The registered office of the Corporation is:

Cogency Global Inc.
250 Browns Hill Ct.
Midlothian, VA 23114
County of Chesterfield

II. MEMBERS

Section 1. Members. The Corporation shall have one class of members, referred to as General Members.

Section 2. General Members. Any individual who seeks to support the Corporation, pays membership dues as may be prescribed by the Board of Directors, and meets any additional standards and procedures that may be prescribed from time to time by the Board of Directors shall be eligible to become a General Member. General Members shall have the right to vote for one (1) Member-Elected Director pursuant to these Bylaws. These Bylaws shall be construed to limit, restrict, or remove any rights granted to members under the Virginia Nonstock Corporation Act, to the maximum extent allowed under such law. General Members shall have only the rights specifically set forth in these Bylaws.

Section 3. Revocation; Resignation. The Board of Directors may revoke the membership of any General Member on the grounds that the General Member has engaged or is engaging in activities which are, in the sole discretion of the Board of Directors, contrary to the purposes of the Corporation. A General Member may resign at any time upon written notice to the Corporation.

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III. BOARD OF DIRECTORS

Section 1. General. The number of Directors of Corporation shall be fixed by the Board of Directors, but in no event shall the number of Board-Elected Directors be less than one (1). Further, within twenty-four (24) months of the first adoption of these Bylaws there shall be no less than one (1) Member-Elected Director. The Board of Directors shall choose a Chairperson. The number of Directors may be increased or decreased from time to time by an amendment to these Bylaws. Any increase in the number of Directors shall be considered a vacancy to be filled by the remaining Directors. The Directors shall manage and oversee the business, property, and affairs of the Corporation. Directors shall be elected by a majority vote of the Board and shall serve a term of two (2) years with no limit on their ability to serve consecutive terms. Directors shall serve in their position until a successor is chosen and qualified or until their earlier resignation or removal. Directors need not be residents of the Commonwealth of Virginia.

Section 2, Member-Elected Director. The election of the Member-Elected Director shall take place in conjunction with the applicable annual meeting of the Board of Directors, and the Member-Elected Director shall be elected by an affirmative vote of a majority of the General Members. The first Member-Elected Director shall be selected within twenty-four (24) months of the first adoption of these Bylaws. The Member-Elected Director shall serve for a term of two (2) years from the date of such director's election, and such director shall continue in office until his or her successor is elected or qualified, or until his or her prior death, resignation, or removal. The time, method, manner, and eligibility of voting for the Member-Elected Director shall be determined by the Board of Directors. Neither cumulative nor proxy voting shall be allowed in such elections. The candidate receiving the highest number of votes shall be elected. Aside from their manner of selection, there shall be no difference between Board-Elected Directors and Member-Elected Directors.

Section 3. Removal, Vacancy, and Replacement of Directors. Directors of the Corporation may be removed, with or without cause, at a special meeting of the Directors called for the purpose of removing any Director. At such special meeting removal may be done by a majority vote of the Directors then in office and entitled to vote. Any Director may resign at any time by delivering written notice to the Board of Directors, its Chairman, or Secretary, and such resignation will be effective when notice is delivered unless the notice specifies a later effective time. Vacancies in Board-Elected Directors, whether caused by the expiration of a Board-Elected Director's terms or the result of a Board-Elected Director not completing his or her term due to removal, resignation, or some other cause, shall be filled by approval of the Board of Directors of the Corporation. Any vacancy of a Board-Elected Directors seat may be filled by an affirmative vote of a majority of the Directors remaining in office, whether constituting a quorum or not, unless provided by law. A Director elected to fill an unexpired term shall be elected for the remainder of such term.

Section 4. Meetings of the Directors. The annual meeting of the Board of Directors shall be held at such time and place as determined by the Board and is not required to be held in the Commonwealth of Virginia. Regular meetings may be held at the time and place as determined by resolution of the Board without additional notice. Special meetings of the Board of Directors may be called by or at the request of the President of the Corporation or the Board of Directors. The time and place for holding any special meeting of the Board of Directors may be fixed by the

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person or persons authorized to call such meeting. Notice of any special meetings, stating its time and place, shall be given to each Director at least twenty-four (24) hours prior to such meeting, and shall be delivered, in writing, by mail, e-mail, or facsimile to each Director at his or her address as listed in the Corporation's record books. Notice of any meeting may be waived by a Director who signs a written waiver of notice or who attends such meeting, except where a Director attends a meeting for the express purpose of objecting to the meeting being lawfully called or convened.

Directors of the Corporation may participate in any meeting thereof by means of a conference telephone or similar communications equipment allowing all persons participating in the meeting to hear each other. Participation in a meeting pursuant to this provision constitutes presence in person at the meeting. Meetings may be held exclusively via telephone or other communications equipment allowing all persons to hear each other. Notwithstanding the foregoing, nothing in these Bylaws shall be deemed to require a meeting of the Directors of the Corporation to conduct the business of the Corporation. Any action required or permitted to be taken at a meeting of the Board of Directors or of any committee, may be taken without a meeting if, before or after the action, all members of the Board or of the committee sign a consent thereto in writing. Such written consent and signature may be accomplished by one or more electronic transmissions, including by e-mail. The written consents shall be filed with the minutes of the proceedings of the Board or of the committee. The consent has the same effect as a vote of the Board or of the committee for all purposes and may be described as such in any document.

Section 5. Voting. In the case of a vote on any matter required or permitted to be taken by the Board of Directors, a majority of the Directors then in office shall constitute a quorum to conduct business at such meeting. Unless a higher vote is specified in these Bylaws or required by law, the affirmative vote of a majority of Directors then present (including presence by remote means) and voting shall be the action of the Corporation. In the event of a tie vote, the vote of the Chairman shall be determinative.

Section 6. Presumption of Assent. A Director of the Corporation who is present at a meeting of the Board of Directors at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless his dissent shall be entered in the minutes of the meeting or unless he shall file his written dissent to such action with the person acting as the Secretary of the meeting before the adjournment thereof, or shall forward such dissent by registered mail to the Secretary of the Corporation immediately after the adjournment of the meeting. Such right to dissent shall not apply to a Director who voted in favor of such action.

Section 7. Compensation. Directors may be reimbursed for expenses incurred, if any, in the performance of their duties as Directors to the Corporation, in reasonable amounts as approved by the Board. By resolution of the Board of Directors of the Corporation, Directors may be paid a stated salary as Director or a fixed sum for attendance at each meeting of the Board or both, so long as such payments are reasonable. No such payment shall preclude any Director from serving the Corporation in any other capacity and receiving compensation for such other services.

Section 8. Committees. The Board of Directors of the Corporation shall have authority to establish such committees as it may consider necessary or convenient for the conduct of its business or as may be required by law. Creation of any such committees and appointments to such

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committees shall be by a majority vote of the Directors then in office. Such committees may be authorized to exercise the authority of the Board of Directors, except as provided by law.

IV. OFFICERS

Section 1. General. The Corporation shall have as its Officers a President, a Treasurer, and a Secretary, each of whom shall be elected annually by the Board of Directors. The Board of Directors of the Corporation may also elect or appoint such other Officers as it deems necessary. Officers shall exercise such powers and perform such duties as set forth in these Bylaws and as determined from time to time by a vote of the Board of Directors of the Corporation. Any number of offices may be held by the same person except as prohibited by law, the Corporation's Articles of Incorporation, or these Bylaws. Such person holding two or more offices shall not execute, acknowledge, or verify an instrument in more than one capacity if the instrument is required by law or by the President or Board of Directors to be executed, acknowledged, or verified by two or more Officers.

Section 2. Election and Term of Office. The Officers of the Corporation shall be elected annually by the Board of Directors at the annual meeting of the Board for a one-year term. Officers shall serve in their position until a successor is chosen and qualified or until their earlier resignation or removal.

Section 3. Removal, Vacancy, and Replacement. Officers of the Corporation may be removed, with or without cause, by a majority vote of the Board of Directors of the Corporation. Such removal shall not prejudice the contractual rights, if any, of the person so removed. Provided, election or appointment of an Officer or agent shall not of itself create contractual rights and is terminable at will. An Officer's authority to act on behalf of the Corporation may be suspended by a majority vote of the Board of Directors of the Corporation. In the event of a vacancy in an Officer position of the Corporation, whether caused by the expiration of an Officer's term or the result of an Officer not completing his or her term due to removal, resignation, or some other cause, such vacancy shall be filled by a majority vote of the Board of Directors of the Corporation for the unexpired portion of the term.

Section 4. President. The President shall be the chief executive officer of the Corporation. The President shall, subject to the Board of Directors, have authority over the general control and management of the business affairs of the Corporation. The President shall have the power to appoint or discharge employees, agents, or independent contractors, and to determine their duties and compensation, if any, which shall be reasonable. The President is authorized to sign all corporate documents and agreements on behalf of the Corporation, and shall sign all such documents unless the Board of Directors or President expressly instructs that the signing be done with or by some other Officer, agent, or employee, or such documents are required by law to be otherwise signed or executed. The President shall perform all duties incidental to the office or directed by the Board of Directors of the Corporation and shall see that all actions taken by the Board are executed. Notwithstanding the previous sentence, the President and the Board of Directors retain the right to delegate any specific power to any other Officer, agent, or employee of the Corporation.

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Section 5. Secretary. The Secretary shall keep the minutes of the meetings of the Board of Directors; be responsible for providing notice to each Director as required by law, or by these Bylaws; be the custodian of corporate records; keep a register of the names and address of each Officer and Director of the Corporation; and perform all duties incidental to the office and other duties assigned by the President or by the Board.

Section 6. Treasurer. The Treasurer shall be the chief financial officer of the Corporation and shall supervise and control the assets and financial affairs of the Corporation. The Treasurer shall have charge and custody over all funds and securities of the Corporation; keep accurate books and records of corporate receipts and disbursements; deposit all moneys and securities received by the Corporation at such banks, trust companies, or other depositories in the Corporation's name as may be designated by the Board; and perform all duties incidental to the office and other duties assigned by the President or by the Board.

V. CONTRACTS, LOANS, CHECKS, AND DEPOSITS

Section 1. Contracts. The President or Board of Directors of the Corporation may authorize any Director or Directors, Officer or Officers, or agent or agents of the Corporation to enter into any contract or execute and deliver any instrument in the name of, and on behalf of, the Corporation. Such authority may be general or confined to specific instances.

Section 2. Loans. No loans shall be contracted on behalf of the Corporation, and no evidences of indebtedness shall be issued in its name unless authorized by the President or Board of Directors of the Corporation. Such authority may be general or confined to specific instances.

Section 3. Checks, Drafts, Orders, etc. All checks, drafts, or other orders for the payment of money, notes, or other evidences of indebtedness issued in the name of the Corporation shall be signed by the President of the Corporation or by such Director or Directors, Officer or Officers, or agent or agents of the Corporation as determined by resolution of the Board of Directors.

Section 4. Deposits. All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies, or other depositories as the President or Board of Directors of the Corporation may select.

Section 5. Corporate Documents. All corporate documents including stocks, bonds, agreements, insurance and annuity contracts, qualified and nonqualified deferred compensation plans, checks, notes, disbursements, loans, and other debt obligations, shall not be signed by any Director, Officer, or agent unless authorized by the Board or these Bylaws.

VI. CONFLICT OF INTEREST

Section 1. General. The purpose of the conflict of interest policy is to protect the Corporation's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an Officer or Director of the Corporation or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any

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applicable state and federal laws governing conflict of interest applicable to nonprofit charitable organizations.

Section 2. Interested Person. As used in this Article VI, an interested person is any Director or Officer who has a direct or indirect financial interest, as defined in Section 3 below.

Section 3. Financial Interest. As used in this Article VI, a person has a financial interest if such person has, directly or indirectly, through business, investment, or family: (a) an ownership or investment interest in any entity with which the Corporation has a transaction or arrangement; (b) a compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a transaction or arrangement; or (c) a potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Corporation is negotiating a transaction or arrangement. Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. A financial interest is not necessarily a conflict of interest. Under Sections 4 and 5 below, a person who has a financial interest may have a conflict of interest only if the Board of Directors or applicable committee decides that a conflict of interest exists.

Section 4. Determining Whether a Conflict of Interest Exists. In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the Directors and members of any committee with governing board delegated powers, which is considering the proposed transaction or arrangement. After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he or she shall leave the Board of Directors or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Directors or committee members shall determine if a conflict of interest exists.

Section 5. Procedures for Addressing a Conflict of Interest. An interested person may make a presentation at the Board of Directors or committee meeting, but after such presentation, he or she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest. The chairperson of the Board of Directors or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement. After exercising due diligence, the Board of Directors or committee shall determine whether the Corporation can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board of Directors or committee shall determine by a majority vote of the disinterested Directors then in office whether the transaction or arrangement is in the Corporation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

Section 6. Violations of the Conflicts of Interest Policy. If the Board of Directors or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford them an opportunity to explain the alleged failure to disclose. If, after hearing the member's response and

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after making further investigation as warranted by the circumstances, the Board of Directors or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Section 7. Records of Proceedings. The minutes of the Board of Directors and all committees with board delegated powers shall contain: (a) the names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board of Director's or committee's decision as to whether a conflict of interest in fact existed; and (b) the names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Section 8. Compensation. A voting member of the Board of Directors who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation. No voting member of the Board of Directors or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Section 9. Annual Statements. Each Director, Officer, and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person: (a) has received a copy of the conflicts of interest policy; (b) has read and understands such policy; (c) has agreed to comply with the policy; and (d) understands the Corporation is tax-exempt charitable organization and in order to maintain its federal tax exemption it must engage exclusively in activities which accomplish one or more of its tax-exempt purposes.

Section 10. Periodic Review. To ensure the Corporation operates in a manner consistent with its charitable purpose and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include: (a) whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining; and (b) whether partnerships, joint ventures, and arrangements with management organizations conform to the Corporation's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit, or in an excess benefit transaction. When conducting such periodic reviews, the Corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the Board of Directors of its responsibility for ensuring periodic reviews are conducted.

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VII. INDEMNITY

Section 1. General. The Corporation shall indemnify its Directors, Officers, and employees in accordance with this Article VII.

Section 2. Director, Officer, or Employee Actions. Every Director, Officer, or employee of the Corporation shall be indemnified by the Corporation against all expenses and liabilities, including counsel fees, reasonably incurred by, or imposed upon him in connection with any proceeding to which he or she may be made a party, or in which he or she may become involved, by reason of his or her being or having been a Director, Officer, or employee of the Corporation. Such indemnification shall be provided whether or not the Director, Officer, or employee remains as such at the time such expenses are incurred, except in such cases wherein the Director, Officer, or employee is adjudged guilty of willful misfeasance or malfeasance in the performance of his duties. Provided, that in the event of a settlement the indemnification herein shall apply only when the Board of Directors approves such settlement and reimbursement as being in the best interests of the Corporation.

Section 3. Other Indemnity. The Corporation shall provide to any person who is or was a Director, Officer, or employee of the Corporation such other indemnity against expenses of suit, litigation, or proceedings which is specifically permissible under applicable law.

Section 4. Liability Insurance. The Board of Directors may, in its discretion, direct the purchase of liability insurance to cover Directors, Officer, employees, or agents of the Corporation.

VIII. BOOKS AND RECORDS

The Corporation shall keep correct and complete books and records of account, minutes of the proceedings of its Board of Directors and Officers, and such other records as may be necessary or advisable or required by law, at the registered or principal office of the Corporation.

IX. FISCAL YEAR

The fiscal year of the Corporation shall be the calendar year.

X. AMENDMENTS

These Bylaws may be altered, amended, changed, added to, or repealed by the affirmative vote of a majority of the Board of Directors then in office.

XI. WAIVER OF NOTICE

Unless otherwise provided by law, whenever any notice is required to be given under the provisions of these Bylaws, or under the provisions of the Articles of Incorporation, or under applicable law, a waiver thereof in writing, signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice. Further, attendance of any person at a meeting shall constitute a waiver of notice of such

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meeting, except when the person attends a meeting for the express purpose of objecting at the beginning of the meeting, to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the directors or members of a committee of directors need be specified in any written waiver of notice or any waiver by electronic transmission.

XII. DISSOLUTION

The Corporation may be dissolved at any time by a majority vote of the Board of Directors of the Corporation who are in attendance at a meeting of the Board called for such purpose. Following such vote, the Board of Directors shall supervise the orderly dissolution of the Corporation, including the distribution of the remaining assets of the Corporation consistent with the purposes stated herein.

Upon dissolution of the Corporation or the winding up of its affairs, the remaining assets of the Corporation shall be distributed to organizations organized and operating exclusively for charitable purposes, as described in Sections 501(c)(3) of the Internal Revenue Code of 1986, as amended.

Power of Attorney and Declaration of Representative

OMB No. 1545-0150
For IRS Use Only
 Received by:
 Name _____
 Telephone _____
 Function _____
 Date / /

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

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 Parents Defending Education 4532 Lee Hwy, Num 119 Arlington, VA 22207		Taxpayer identification number(s) 86-1596460	
		Daytime telephone number 540-341-8808	Plan number (if applicable)

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

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

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Jason Torchinsky 15405 John Marshall Hwy Haymarket, VA 20169 Check if to be sent copies of notices and communications <input type="checkbox"/>	540-341-8808 540-341-8809 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Andrew Watkins 15405 John Marshall Hwy Haymarket, VA 20169 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	0314-10706R 540-341-8808 540-341-8809 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
(Note: IRS sends notices and communications to only two representatives.) Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
(Note: IRS sends notices and communications to only two representatives.) Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts 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)
Application for tax-exempt status	1023	N/A

4 Specific use not recorded on the 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 delegations to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

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 form. 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 **Taxpayer declaration and signature.** 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, trustee, or individual other than the taxpayer, I certify 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.

Nicole Nelly
Signature

2/16/21
Date

President
Title (if applicable)

Nicole Nelly

Print name

Parents Defending Education

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 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 or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a 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	VA	47481	<i>[Signature]</i>	2/16/2021
a	VA	95434	<i>[Signature]</i>	2/16/2021