



Department of the Treasury Internal Revenue Service

Notice 1382

(Rev. October 2012)

Changes for Form 1023

- Mailing address
- Parts IX, X and XI

Reminder: Do Not Include Social Security Numbers on Publicly Disclosed Forms

Because the IRS is required to disclose approved exemption applications and information returns, exempt organizations shouldn't include social security or bank account numbers on these forms. By law, with limited exceptions, the IRS has no authority to remove that information before making the forms publicly available. Documents subject to disclosure include supporting documents filed with the form, and correspondence with the IRS about the filing.

Changes for Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Change of Mailing Address

The mailing address shown on Form 1023 Checklist, page 28, the first address under the last checkbox; and in the Instructions for Form 1023, page 4 under *Where to File*, has been changed to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

To file using a private delivery service, mail to:

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

Changes for Parts IX and X

Changes to Parts IX and X are necessary to comply with new regulations that eliminated the advance ruling process. Until Form 1023 is revised to reflect this change, please follow the directions on this notice when completing Part IX and Part X of Form 1023. For more information about the elimination of the advance ruling process, visit us at IRS.gov. In the top right "Search" box, type "Elimination of the Advance Ruling Process" (exactly as written) and select "Search."

Part IX. Financial Data

The instructions at the top of Part IX on page 9 of Form 1023 are now as follows. For purposes of this schedule, years in existence refer to completed tax years.

1. If in existence less than 5 years, complete the statement for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of:
 - a. Three years of financial information if you have not completed one tax year, or
 - b. Four years of financial information if you have completed one tax year.

(Continued)

2. If in existence 5 or more years, complete the schedule for the most recent 5 tax years. You will need to provide a separate statement that includes information about the most recent 5 tax years because the data table in Part IX has not been updated to provide for a 5th year.

Part X. Public Charity Status

Do not complete line 6a on page 11 of Form 1023, and do not sign the form under the heading “Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code.”

Only complete line 6b and line 7 on page 11 of Form 1023, if in existence 5 or more tax years.

Part XI. Increase in User Fees

User fee increases are effective for all applications post marked after January 3, 2010.

1. \$400 for organizations whose gross receipts do not exceed \$10,000 or less annually over a 4-year period.
2. \$850 for organizations whose gross receipts exceed \$10,000 annually over a 4-year period.

For the current user fee amounts, go to IRS.gov and in the “Search” box type “Where Is My Exemption Application,” click on the link for that page, and in the second paragraph click on “user fee.” Alternatively, you can do a search for “user fees” with the applicable year in the “Search” box in the top right. Finally, you can also call 1-877-829-5500.

Application for reinstatement and retroactive reinstatement. After your organization’s tax-exempt status was automatically revoked for failing to file a return or notice for three consecutive years, your organization must apply to have its tax-exempt status reinstated. You must file a Form 1023 if applying under section 501(c)(3) or Form 1024 if applying under a different Code section, pay the appropriate user fee, and write “Automatically Revoked” at the top of your application and the mailing envelope. If approved, the date of reinstatement will be the date of the application. See Notice 2011-44, 2011-25 I.R.B. 883, at http://www.irs.gov/irb/2011-25_IRB/ar10.html, for details.

Transitional relief scheduled to end December 31, 2012. Smaller organizations — defined as having annual gross receipts of \$50,000 or less, in its most recently completed tax year — that have lost their tax-exempt status because of failure to file a required electronic notice (Form 990-N e-Postcard) may be eligible for transitional relief, including retroactive reinstatement and a reduced user fee of \$100. See Notice 2011-43, 2011-25 I.R.B. 882, at http://www.irs.gov/irb/2011-25_IRB/ar09.html, for details.

Changes for the Instructions for Form 1023

- Change to Part III. Required Provisions in Your Organizing Documents
- Clarification to Appendix A. Sample Conflict of Interest Policy

(Continued)

Changes to Instructions for Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code (Rev. June 2006)

Part III. Required Provisions in Your Organizing Document

Changes are necessary to comply with Rev. Proc. 82-2, 1982-1 C.B. 367, to incorporate the state of New York as jurisdiction that complies with the *cy pres* doctrine to keep a charitable testamentary trust from failing the requirement for a dissolution clause under Regulation sections 1.501(c)(3)-1(b)(4), when the language of the trust instrument demonstrates a general intent to benefit charity. Therefore, the instructions on page 8, line 2c, after the third paragraph now includes the state of New York in the state listing as an authorized state. Since the state of New York allows testamentary charitable trusts formed in that state and the language in the trust instruments provides for a general intent to benefit charity, you do not need a specific provision in your trust agreement or declaration of trust providing for the distribution of assets upon dissolution.

Appendix A. Sample Conflict of Interest Policy

Appendix A, Sample Conflict of Interest Policy, is only intended to provide an example of a conflict of interest policy for organizations. The sample conflict of interest policy does not prescribe any specific requirements. Therefore, organizations should use a conflict of interest policy that best fits their organization.

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

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

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

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)	
New England Model Engineering Society, Inc.			
3 Mailing address (Number and street) (see instructions)	Room/Suite	4 Employer Identification Number (EIN)	
154 Moody Street		04-3442880	
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01 - 12)	
Waltham, MA 02453-5302		December	
6 Primary contact (officer, director, trustee, or authorized representative)		b Phone: 978-363-2439	
a Name: David Baker, Treasurer		c Fax: (optional)	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9a Organization's website: www.neme-s.org			
b Organization's email: (optional) treasurer@neme-s.org			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		6 / 3 / 1998	
12 Were you formed under the laws of a foreign country ? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II Organizational Structure

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

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

Part III Required Provisions in Your Organizing Document

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

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

Part IV Narrative Description of Your Activities

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

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

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

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Richard Boucher	President	130 West Main Street Georgetown, MA 0183	0
Jeff Del Papa	Vice President	288 Beal Street Waltham, MA 02453	0
David Baker	Treasurer	288 Middle Street West Newbury, MA 01985	0
Todd Cahill	Secretary	144 Moody Street, Bldg 18 Waltham, MA 02453	0
Michael Boucher	Director	10 Mays Field Road Lunenburg, MA 01462	0

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

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

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
N/A			

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

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
N/A			

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII Your History

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

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

Part VIII Your Specific Activities

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

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

Part VIII Your Specific Activities (Continued)

4a Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.) **Yes** **No**

- mail solicitations
- email solicitations
- personal solicitations
- vehicle, boat, plane, or similar donations
- foundation grant solicitations
- phone solicitations
- accept donations on your website
- receive donations from another organization's website
- government grant solicitations
- Other **Bake sale**

Attach a description of each fundraising program.

b Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. **Yes** **No**

c Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. **Yes** **No**

d List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you. **Yes** **No** Massachusetts

e Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. **Yes** **No**

5 Are you **affiliated** with a governmental unit? If "Yes," explain. **Yes** **No**

6a Do you or will you engage in **economic development**? If "Yes," describe your program. **Yes** **No**

b Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

7a Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. **Yes** **No**

b Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. **Yes** **No**

c If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

8 Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. **Yes** **No**

9a Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. **Yes** **No**

b Do you provide child care so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**

c Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**

d Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**

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

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Part VIII Your Specific Activities (Continued)

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

Part VIII Your Specific Activities (Continued)

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

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

Part IX Financial Data

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

A. Statement of Revenues and Expenses

Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
	(a) From <u>1/1/12</u> To <u>12/31/12</u>	(b) From <u>1/1/11</u> To <u>12/31/11</u>	(c) From <u>1/1/10</u> To <u>12/31/10</u>	(d) From <u>1/1/09</u> To <u>12/31/09</u>	
1 Gifts, grants, and contributions received (do not include unusual grants)	5	25	0	0	30
2 Membership fees received	3370	1977	3875	4005	13,027
3 Gross investment income					
4 Net unrelated business income	798	623	477	422	2,320
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 (attach an itemized list)	(618)	4,105	4,226	4,206	11,919
8 Total of lines 1 through 7	3,555	6,730	8,378	8,633	27,296
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	150	20	268	154	592
10 Total of lines 8 and 9	3,705	6,750	8,646	8,787	27,888
11 Net gain or loss on sale of capital assets (attach schedule and see instructions)					
12 Unusual grants					
13 Total Revenue Add lines 10 through 12	3,705	6,750	8,646	8,787	27,888
14 Fundraising expenses					
15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	1,500	0	1,500	1,100	
16 Disbursements to or for the benefit of members (attach an itemized list)					
17 Compensation of officers, directors, and trustees					
18 Other salaries and wages					
19 Interest expense					
20 Occupancy (rent, utilities, etc.)					
21 Depreciation and depletion					
22 Professional fees					
23 Any expense not otherwise classified, such as program services (attach itemized list)	2,814	6,958	6,193	6,971	
24 Total Expenses Add lines 14 through 23	4,429	6,958	7,693	8,051	

Part IX Financial Data (Continued)

B. Balance Sheet (for your most recently completed tax year)

Year End: **2012**

Assets		(Whole dollars)
1	Cash	11,399
2	Accounts receivable, net	0
3	Inventories	0
4	Bonds and notes receivable (attach an itemized list)	0
5	Corporate stocks (attach an itemized list)	0
6	Loans receivable (attach an itemized list)	0
7	Other investments (attach an itemized list)	0
8	Depreciable and depletable assets (attach an itemized list)	0
9	Land	0
10	Other assets (attach an itemized list)	1,400
11	Total Assets (add lines 1 through 10)	12,799
Liabilities		
12	Accounts payable	0
13	Contributions, gifts, grants, etc. payable	0
14	Mortgages and notes payable (attach an itemized list)	0
15	Other liabilities (attach an itemized list)	0
16	Total Liabilities (add lines 12 through 15)	0
Fund Balances or Net Assets		
17	Total fund balances or net assets	12,799
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	12,799
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part X Public Charity Status

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

- 1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. Yes No
- b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.
- 2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. Yes No
- 3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. Yes No
- 4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? Yes No
- 5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.
The organization is not a private foundation because it is:
 - a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
 - b 509(a)(1) and 170(b)(1)(A)(ii)—a **school**. Complete and attach Schedule B.
 - c 509(a)(1) and 170(b)(1)(A)(iii)—a **hospital**, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
 - d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

Part X Public Charity Status (Continued)

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

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

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

For Organization

 (Signature of Officer, Director, Trustee, or other authorized official) **David J Baker** (Type or print name of signer) _____ (Date)
Treasurer
 (Type or print title or authority of signer)

For IRS Use Only

 IRS Director, Exempt Organizations _____ (Date)

- b Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).
- (i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. 546
- (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box.
- (b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.

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

Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$750. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$300. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? **Yes** **No**
 If "Yes," check the box on line 2 and enclose a user fee payment of \$300 (Subject to change—see above).
 If "No," check the box on line 3 and enclose a user fee payment of \$750 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$300 (Subject to change).
- 3 Check the box if you have enclosed the user fee payment of \$750 (Subject to change).

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

Please Sign Here

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

David J. Baker
 (Type or print name of signer)

.....
 (Date)

Treasurer
 (Type or print title or authority of signer)

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

Schedule A. Churches

- 1a** Do you have a written creed, statement of faith, or summary of beliefs? If "Yes," attach copies of relevant documents. **Yes** **No**
- b** Do you have a form of worship? If "Yes," describe your form of worship. **Yes** **No**
- 2a** Do you have a formal code of doctrine and discipline? If "Yes," describe your code of doctrine and discipline. **Yes** **No**
- b** Do you have a distinct religious history? If "Yes," describe your religious history. **Yes** **No**
- c** Do you have a literature of your own? If "Yes," describe your literature. **Yes** **No**
- 3** Describe the organization's religious hierarchy or ecclesiastical government.
- 4a** Do you have regularly scheduled religious services? If "Yes," describe the nature of the services and provide representative copies of relevant literature such as church bulletins. **Yes** **No**
- b** What is the average attendance at your regularly scheduled religious services? _____
- 5a** Do you have an established place of worship? If "Yes," refer to the instructions for the information required. **Yes** **No**
- b** Do you own the property where you have an established place of worship? **Yes** **No**
- 6** Do you have an established congregation or other regular membership group? If "No," refer to the instructions. **Yes** **No**
- 7** How many members do you have? _____
- 8a** Do you have a process by which an individual becomes a member? If "Yes," describe the process and complete lines 8b-8d, below. **Yes** **No**
- b** If you have members, 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**
- c** May your members be associated with another denomination or church? **Yes** **No**
- d** Are all of your members part of the same **family**? **Yes** **No**
- 9** Do you conduct baptisms, weddings, funerals, etc.? **Yes** **No**
- 10** Do you have a school for the religious instruction of the young? **Yes** **No**
- 11a** Do you have a minister or religious leader? If "Yes," describe this person's role and explain whether the minister or religious leader was ordained, commissioned, or licensed after a prescribed course of study. **Yes** **No**
- b** Do you have schools for the preparation of your ordained ministers or religious leaders? **Yes** **No**
- 12** Is your minister or religious leader also one of your officers, directors, or trustees? **Yes** **No**
- 13** Do you ordain, commission, or license ministers or religious leaders? If "Yes," describe the requirements for ordination, commission, or licensure. **Yes** **No**
- 14** Are you part of a group of churches with similar beliefs and structures? If "Yes," explain. Include the name of the group of churches. **Yes** **No**
- 15** Do you issue church charters? If "Yes," describe the requirements for issuing a charter. **Yes** **No**
- 16** Did you pay a fee for a church charter? If "Yes," attach a copy of the charter. **Yes** **No**
- 17** 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

If you operate a school as an activity, complete Schedule B

Section I Operational Information

- 1a 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? If "No," do not complete the remainder of Schedule B. Yes No
- b Is the primary function of your school the presentation of formal instruction? If "Yes," describe your school in terms of whether it is an elementary, secondary, college, technical, or other type of school. If "No," do not complete the remainder of Schedule B. Yes No
- 2a Are you a public school because you are operated by a state or subdivision of a state? 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
- b Are you a public school because you are operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated wholly or predominantly from government funds or property. Submit a copy of your funding agreement regarding government funding. Do not complete the remainder of Schedule B. Yes No
- 3 In what public school district, county, and state are you located?
- 4 Were you formed or substantially expanded at the time of public school desegregation in the above school district or county? 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
- 7 Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," explain how that entity is selected, explain how the terms of any contracts or other agreements are negotiated at arm's length, and explain how you determine that you will pay no more than fair market value for services. Yes No

Note. Make sure your answer is consistent with the information provided in Part VIII, line 7a.

- 8 Do you or will you manage your activities or facilities through your own employees or volunteers? If "No," attach a statement describing the activities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and how these managers were or will be selected. Also, submit copies of any contracts, proposed contracts, or other agreements regarding the provision of management services for your activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how you determine you will pay no more than fair market value for services. Yes No

Note. Answer "Yes" if you manage or intend to manage your programs through your own employees or by using volunteers. Answer "No" if you engage or intend to engage a separate organization or independent contractor. Make sure your answer is consistent with the information provided in Part VIII, line 7b.

Section II Establishment of Racially Nondiscriminatory Policy

Information required by **Revenue Procedure 75-50.**

- 1 Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body? If "Yes," state where the policy can be found or supply a copy of the policy. If "No," you must adopt a nondiscriminatory policy as to students before submitting this application. See Publication 557. Yes No
- 2 Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? Yes No
 - a If "Yes," attach a representative sample of each document.
 - b If "No," by checking the box to the right you agree that all future printed materials, including website content, will contain the required nondiscriminatory policy statement.
- 3 Have you published a notice of your nondiscriminatory policy in a newspaper of general circulation that serves all racial segments of the community? (See the instructions for specific requirements.) If "No," explain. Yes No
- 4 Does or will the organization (or any department or division within it) 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

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

5 Complete the table below to show the racial composition for the current academic year and projected for the next academic year, of: (a) the student body, (b) the faculty, and (c) the administrative staff. Provide actual numbers rather than percentages for each racial category.

If you are not operational, submit an estimate based on the best information available (such as the racial composition of the community served).

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

6 In the table below, provide the number and amount of loans and scholarships awarded to students enrolled by racial categories.

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								

7a Attach a list of your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.

b Do any of these individuals or organizations have an objective to maintain segregated public or private school education? If "Yes," explain. **Yes** **No**

8 Will you maintain records according to the non-discrimination provisions contained in Revenue Procedure 75-50? If "No," explain. (See instructions.) **Yes** **No**

Schedule C. Hospitals and Medical Research Organizations

Check the box if you are a **hospital**. See the instructions for a definition of the term "hospital," which includes an organization whose principal purpose or function is providing **hospital or medical care**. Complete Section I below.

Check the box if you are a **medical research organization** operated in conjunction with a hospital. See the instructions for a definition of the term "medical research organization," which refers to an organization whose principal purpose or function is medical research and which is directly engaged in the continuous active conduct of medical research in conjunction with a hospital. Complete Section II.

Section I Hospitals

- 1a** 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**
- 2a** Do you or will you provide medical services to all individuals in your community who can pay for themselves or have private health insurance? If "No," explain. **Yes** **No**
- b** Do you or will you provide medical services to all individuals in your community who participate in Medicare? If "No," explain. **Yes** **No**
- c** Do you or will you provide medical services to all individuals in your community who participate in Medicaid? If "No," explain. **Yes** **No**
- 3a** Do you or will you require persons covered by Medicare or Medicaid to pay a deposit before receiving services? If "Yes," explain. **Yes** **No**
- b** Does the same deposit requirement, if any, apply to all other patients? If "No," explain. **Yes** **No**
- 4a** Do you or will you maintain a full-time emergency room? If "No," explain why you do not maintain a full-time emergency room. Also, describe any emergency services that you provide. **Yes** **No**
- b** Do you have a policy on providing emergency services to persons without apparent means to pay? If "Yes," provide a copy of the policy. **Yes** **No**
- c** Do you have any arrangements with police, fire, and voluntary ambulance services for the delivery or admission of emergency cases? If "Yes," describe the arrangements, including whether they are written or oral agreements. If written, submit copies of all such agreements. **Yes** **No**
- 5a** Do you provide for a portion of your services and facilities to be used for charity patients? If "Yes," answer 5b through 5e. **Yes** **No**
- b** Explain your policy regarding charity cases, including how you distinguish between charity care and bad debts. Submit a copy of your written policy.
- c** Provide data on your past experience in admitting charity patients, including amounts you expend for treating charity care patients and types of services you provide to charity care patients.
- d** Describe any arrangements you have with federal, state, or local governments or government agencies for paying for the cost of treating charity care patients. Submit copies of any written agreements.
- e** Do you provide services on a sliding fee schedule depending on financial ability to pay? If "Yes," submit your sliding fee schedule. **Yes** **No**
- 6a** 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**
- b** 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**
- 7** Do you or will you provide office space to physicians carrying on their own medical practices? If "Yes," describe the criteria for who may use the space, explain the means used to determine that you are paid at least fair market value, and submit representative lease agreements. **Yes** **No**
- 8** Is your board of directors comprised of a majority of individuals who are representative of the community you serve? Include a list of each board member's name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. **Yes** **No**
- 9** Do you participate in any joint ventures? 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. Also, submit copies of all agreements. **Yes** **No**

Note. Make sure your answer is consistent with the information provided in Part VIII, line 8.

Schedule C. Hospitals and Medical Research Organizations (Continued)**Section I** **Hospitals** (Continued)

- 10** Do you or will you manage your activities or facilities through your own employees or volunteers? If "No," attach a statement describing the activities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and how these managers were or will be selected. Also, submit copies of any contracts, proposed contracts, or other agreements regarding the provision of management services for your activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how you determine you will pay no more than fair market value for services.
Note. Answer "Yes" if you do manage or intend to manage your programs through your own employees or by using volunteers. Answer "No" if you engage or intend to engage a separate organization or independent contractor. Make sure your answer is consistent with the information provided in Part VIII, line 7b. **Yes** **No**
- 11** Do you or will you offer recruitment incentives to physicians? If "Yes," describe your recruitment incentives and attach copies of all written recruitment incentive policies. **Yes** **No**
- 12** Do you or will you lease equipment, assets, or office space from physicians who have a financial or professional relationship with you? If "Yes," explain how you establish a fair market value for the lease. **Yes** **No**
- 13** Have you purchased medical practices, ambulatory surgery centers, or other business assets from physicians or other persons with whom you have a business relationship, aside from the purchase? If "Yes," submit a copy of each purchase and sales contract and describe how you arrived at fair market value, including copies of appraisals. **Yes** **No**
- 14** Have you adopted a **conflict of interest policy** consistent with the sample health care organization conflict of interest policy in Appendix A of the instructions? If "Yes," submit a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," explain how you will avoid any conflicts of interest in your business dealings. **Yes** **No**

Section II **Medical Research Organizations**

- 1** Name the hospitals with which you have a relationship and describe the relationship. Attach copies of written agreements with each hospital that demonstrate continuing relationships between you and the hospital(s).
- 2** Attach a schedule describing your present and proposed activities for the direct conduct of medical research; describe the nature of the activities, and the amount of money that has been or will be spent in carrying them out.
- 3** Attach a schedule of assets showing their fair market value and the portion of your assets directly devoted to medical research.

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

Section I Identifying Information About the Supported Organization(s)

1 State the names, addresses, and EINs of the supported organizations. If additional space is needed, attach a separate sheet.

Name	Address	EIN
	-----	-
	-----	-

2 Are all supported organizations listed in line 1 public charities under section 509(a)(1) or (2)? If "Yes," go to Section II. If "No," go to line 3. Yes No

3 Do the supported organizations have tax-exempt status under section 501(c)(4), 501(c)(5), or 501(c)(6)? Yes No

If "Yes," for each 501(c)(4), (5), or (6) organization supported, provide the following financial information:

- Part IX-A. Statement of Revenues and Expenses, lines 1-13 and
- Part X, lines 6b(ii)(a), 6b(ii)(b), and 7.

If "No," attach a statement describing how each organization you support is a public charity under section 509(a)(1) or (2).

Section II Relationship with Supported Organization(s)—Three Tests

To be classified as a supporting organization, an organization must meet one of three relationship tests:

- Test 1: "Operated, supervised, or controlled by" one or more publicly supported organizations, or
- Test 2: "Supervised or controlled in connection with" one or more publicly supported organizations, or
- Test 3: "Operated in connection with" one or more publicly supported organizations.

1 Information to establish the "operated, supervised, or controlled by" relationship (Test 1)
Is a majority of your governing board or officers elected or appointed by the supported organization(s)? If "Yes," describe the process by which your governing board is appointed and elected; go to Section III. If "No," continue to line 2. Yes No

2 Information to establish the "supervised or controlled in connection with" relationship (Test 2)
Does a majority of your governing board consist of individuals who also serve on the governing board of the supported organization(s)? If "Yes," describe the process by which your governing board is appointed and elected; go to Section III. If "No," go to line 3. Yes No

3 Information to establish the "operated in connection with" responsiveness test (Test 3)
Are you a trust from which the named supported organization(s) can enforce and compel an accounting under state law? If "Yes," explain whether you advised the supported organization(s) in writing of these rights and provide a copy of the written communication documenting this; go to Section II, line 5. If "No," go to line 4a. Yes No

4 Information to establish the alternative "operated in connection with" responsiveness test (Test 3)
a Do the officers, directors, trustees, or members of the supported organization(s) elect or appoint one or more of your officers, directors, or trustees? If "Yes," explain and provide documentation; go to line 4d, below. If "No," go to line 4b. Yes No

b Do one or more members of the governing body of the supported organization(s) also serve as your officers, directors, or trustees or hold other important offices with respect to you? If "Yes," explain and provide documentation; go to line 4d, below. If "No," go to line 4c. Yes No

c Do your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of the supported organization(s)? If "Yes," explain and provide documentation. Yes No

d Do the supported organization(s) have a significant voice in your investment policies, in the making and timing of grants, and in otherwise directing the use of your income or assets? If "Yes," explain and provide documentation. Yes No

e Describe and provide copies of written communications documenting how you made the supported organization(s) aware of your supporting activities.

Schedule D. Section 509(a)(3) Supporting Organizations (Continued)**Section II Relationship with Supported Organization(s)—Three Tests (Continued)**

- 5 Information to establish the "operated in connection with" integral part test (Test 3)
Do you conduct activities that would otherwise be carried out by the supported organization(s)? If "Yes," explain and go to Section III. If "No," continue to line 6a. Yes No
-
- 6 Information to establish the alternative "operated in connection with" integral part test (Test 3)
- a Do you distribute at least 85% of your annual **net income** to the supported organization(s)? If "Yes," go to line 6b. (See instructions.) Yes No
If "No," state the percentage of your income that you distribute to each supported organization. Also explain how you ensure that the supported organization(s) are attentive to your operations.
- b How much do you contribute annually to each supported organization? Attach a schedule.
- c What is the total annual revenue of each supported organization? If you need additional space, attach a list.
- d Do you or the supported organization(s) **earmark** your funds for support of a particular program or activity? If "Yes," explain. Yes No
-
- 7a Does your organizing document specify the supported organization(s) by name? If "Yes," state the article and paragraph number and go to Section III. If "No," answer line 7b. Yes No
- b Attach a statement describing whether there has been an historic and continuing relationship between you and the supported organization(s).

Section III Organizational Test

- 1a If you met relationship Test 1 or Test 2 in Section II, your organizing document must specify the supported organization(s) by name, or by naming a similar purpose or charitable class of beneficiaries. If your organizing document complies with this requirement, answer "Yes." If your organizing document does not comply with this requirement, answer "No," and see the instructions. Yes No
- b If you met relationship Test 3 in Section II, your organizing document must generally specify the supported organization(s) by name. If your organizing document complies with this requirement, answer "Yes," and go to Section IV. If your organizing document does not comply with this requirement, answer "No," and see the instructions. Yes No

Section IV Disqualified Person Test

You do not qualify as a supporting organization if you are **controlled** directly or indirectly by one or more **disqualified persons** (as defined in section 4946) other than **foundation managers** or one or more organizations that you support. Foundation managers who are also disqualified persons for another reason are disqualified persons with respect to you.

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

Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation

Schedule E is intended to determine whether you are eligible for tax exemption under section 501(c)(3) from the postmark date of your application or from your date of incorporation or formation, whichever is earlier. If you are not eligible for tax exemption under section 501(c)(3) from your date of incorporation or formation, Schedule E is also intended to determine whether you are eligible for tax exemption under section 501(c)(4) for the period between your date of incorporation or formation and the postmark date of your application.

- 1** Are you a church, association of churches, or integrated auxiliary of a church? If "Yes," complete Schedule A and stop here. Do not complete the remainder of Schedule E. Yes No
-
- 2a** Are you a public charity with annual **gross receipts** that are normally \$5,000 or less? If "Yes," stop here. Answer "No" if you are a private foundation, regardless of your gross receipts. Yes No
- b** If your gross receipts were normally more than \$5,000, are you filing this application within 90 days from the end of the tax year in which your gross receipts were normally more than \$5,000? If "Yes," stop here. Yes No
-
- 3a** Were you included as a subordinate in a group exemption application or letter? If "No," go to line 4. Yes No
- b** If you were included as a subordinate in a group exemption letter, are you filing this application within 27 months from the date you were notified by the organization holding the group exemption letter or the Internal Revenue Service that you cease to be covered by the group exemption letter? If "Yes," stop here. Yes No
- c** If you were included as a subordinate in a timely filed group exemption request that was denied, are you filing this application within 27 months from the postmark date of the Internal Revenue Service final adverse ruling letter? If "Yes," stop here. Yes No
-
- 4** Were you created on or before October 9, 1969? If "Yes," stop here. Do not complete the remainder of this schedule. Yes No
-
- 5** If you answered "No" to lines 1 through 4, we cannot recognize you as tax exempt from your date of formation unless you qualify for an extension of time to apply for exemption. Do you wish to request an extension of time to apply to be recognized as exempt from the date you were formed? If "Yes," attach a statement explaining why you did not file this application within the 27-month period. Do not answer lines 6, 7, or 8. If "No," go to line 6a. Yes No
-
- 6a** If you answered "No" to line 5, you can only be exempt under section 501(c)(3) from the postmark date of this application. Therefore, do you want us to treat this application as a request for tax exemption from the postmark date? If "Yes," you are eligible for an advance ruling. Complete Part X, line 6a. If "No," you will be treated as a private foundation. Yes No
- Note.** Be sure your ruling eligibility agrees with your answer to Part X, line 6.
- b** Do you anticipate significant changes in your sources of support in the future? If "Yes," complete line 7 below. Yes No

Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation (Continued)

- 7 Complete this item only if you answered "Yes" to line 6b. Include projected revenue for the first two full years following the current tax year.

Type of Revenue	Projected revenue for 2 years following current tax year		
	(a) From <u>1/1/2013</u> To <u>12/31/2013</u>	(b) From <u>1/1/2014</u> To <u>12/31/2014</u>	(c) Total
1 Gifts, grants, and contributions received (do not include unusual grants)			
2 Membership fees received	3750	3750	7,500
3 Gross investment income			
4 Net unrelated business income	600	600	1,200
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 (attach an itemized list)			
8 Total of lines 1 through 7	4350	4350	8700
9 Gross receipts from admissions, merchandise sold, or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	200	200	400
10 Total of lines 8 and 9	4550	4550	9100
11 Net gain or loss on sale of capital assets (attach an itemized list)			
12 Unusual grants			
13 Total revenue. Add lines 10 through 12	4550	4550	9100

- 8 According to your answers, you are only eligible for tax exemption under section 501(c)(3) from the postmark date of your application. However, you may be eligible for tax exemption under section 501(c)(4) from your date of formation to the postmark date of the Form 1023. Tax exemption under section 501(c)(4) allows exemption from federal income tax, but generally not deductibility of contributions under Code section 170. Check the box at right if you want us to treat this as a request for exemption under 501(c)(4) from your date of formation to the postmark date. ▶

Attach a completed Page 1 of Form 1024, Application for Recognition of Exemption Under Section 501(a), to this application.

Schedule F. Homes for the Elderly or Handicapped and Low-Income Housing**Section I General Information About Your Housing**

1 Describe the type of housing you provide.

2 Provide copies of any application forms you use for admission.

3 Explain how the public is made aware of your facility.

4a Provide a description of each facility.

b What is the total number of residents each facility can accommodate?

c What is your current number of residents in each facility?

d Describe each facility in terms of whether residents rent or purchase housing from you.

5 Attach a sample copy of your residency or homeownership contract or agreement.

6 Do you participate in any joint ventures? 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. Also, submit copies of all joint venture agreements. Yes No

Note. Make sure your answer is consistent with the information provided in Part VIII, line 8.

7 Do you or will you contract with another organization to develop, build, market, or finance your housing? If "Yes," explain how that entity is selected, explain how the terms of any contract(s) are negotiated at arm's length, and explain how you determine you will pay no more than fair market value for services. Yes No

Note. Make sure your answer is consistent with the information provided in Part VIII, line 7a.

8 Do you or will you manage your activities or facilities through your own employees or volunteers? If "No," attach a statement describing the activities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and how these managers were or will be selected. Also, submit copies of any contracts, proposed contracts, or other agreements regarding the provision of management services for your activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how you determine you will pay no more than fair market value for services. Yes No

Note. Answer "Yes" if you do manage or intend to manage your programs through your own employees or by using volunteers. Answer "No" if you engage or intend to engage a separate organization or independent contractor. Make sure your answer is consistent with the information provided in Part VIII, line 7b.

9 Do you participate in any government housing programs? If "Yes," describe these programs. Yes No

10a Do you own the facility? If "No," describe any enforceable rights you possess to purchase the facility in the future; go to line 10c. If "Yes," answer line 10b. Yes No

b How did you acquire the facility? For example, did you develop it yourself, purchase a project, etc. Attach all contracts, transfer agreements, or other documents connected with the acquisition of the facility.

c Do you lease the facility or the land on which it is located? If "Yes," describe the parties to the lease(s) and provide copies of all leases. Yes No

Schedule F. Homes for the Elderly or Handicapped and Low-Income Housing (Continued)**Section II Homes for the Elderly or Handicapped**

- 1a** Do you provide housing for the elderly? If "Yes," describe who qualifies for your housing in terms of age, infirmity, or other criteria and explain how you select persons for your housing. **Yes** **No**
- b** Do you provide housing for the handicapped? If "Yes," describe who qualifies for your housing in terms of disability, income levels, or other criteria and explain how you select persons for your housing. **Yes** **No**
-
- 2a** Do you charge an entrance or founder's fee? If "Yes," describe what this charge covers, whether it is a one-time fee, how the fee is determined, whether it is payable in a lump sum or on an installment basis, whether it is refundable, and the circumstances, if any, under which it may be waived. **Yes** **No**
- b** Do you charge periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. **Yes** **No**
- c** Is your housing affordable to a significant segment of the elderly or handicapped persons in the community? Identify your **community**. Also, if "Yes," explain how you determine your housing is affordable. **Yes** **No**
-
- 3a** Do you have an established policy concerning residents who become unable to pay their regular charges? If "Yes," describe your established policy. **Yes** **No**
- b** Do you have any arrangements with government welfare agencies or others to absorb all or part of the cost of maintaining residents who become unable to pay their regular charges? If "Yes," describe these arrangements. **Yes** **No**
-
- 4** Do you have arrangements for the healthcare needs of your residents? If "Yes," describe these arrangements. **Yes** **No**
-
- 5** Are your facilities designed to meet the physical, emotional, recreational, social, religious, and/or other similar needs of the elderly or handicapped? If "Yes," describe these design features. **Yes** **No**

Section III Low-Income Housing

- 1** Do you provide low-income housing? If "Yes," describe who qualifies for your housing in terms of income levels or other criteria, and describe how you select persons for your housing. **Yes** **No**
-
- 2** 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**
-
- 3a** Is your housing affordable to low income residents? If "Yes," describe how your housing is made affordable to low-income residents. **Yes** **No**
- Note.** Revenue Procedure 96-32, 1996-1 C.B. 717, provides guidelines for providing low-income housing that will be treated as charitable. (At least 75% of the units are occupied by low-income tenants or 40% are occupied by tenants earning not more than 120% of the very low-income levels for the area.)
- b** Do you impose any restrictions to make sure that your housing remains affordable to low-income residents? If "Yes," describe these restrictions. **Yes** **No**
-
- 4** Do you provide social services to residents? If "Yes," describe these services. **Yes** **No**

Schedule G. Successors to Other Organizations

1a Are you a **successor** to a **for-profit organization**? If "Yes," explain the relationship with the **predecessor** organization that resulted in your creation and complete line 1b. Yes No

b Explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status.

2a Are you a successor to an organization other than a for-profit organization? Answer "Yes" if you have taken or will take over the activities of another organization; or you have taken or will take over 25% or more of the fair market value of the net assets of another organization. If "Yes," explain the relationship with the other organization that resulted in your creation. Yes No

b Provide the tax status of the predecessor organization.

c Did you or did an organization to which you are a successor previously apply for tax exemption under section 501(c)(3) or any other section of the Code? If "Yes," explain how the application was resolved. Yes No

d Was your prior tax exemption or the tax exemption of an organization to which you are a successor revoked or suspended? If "Yes," explain. Include a description of the corrections you made to re-establish tax exemption. Yes No

e Explain why you took over the activities or assets of another organization.

3 Provide the name, last address, and EIN of the predecessor organization and describe its activities.

Name: _____ **EIN:** _____

Address: _____

4 List the owners, partners, principal stockholders, officers, and governing board members of the predecessor organization. Attach a separate sheet if additional space is needed.

Name	Address	Share/Interest (If a for-profit)

5 Do or will any of the persons listed in line 4, maintain a working relationship with you? If "Yes," describe the relationship in detail and include copies of any agreements with any of these persons or with any for-profit organizations in which these persons own more than a 35% interest. Yes No

6a 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. Yes No

b Were any restrictions placed on the use or sale of the assets? If "Yes," explain the restrictions. Yes No

c Provide a copy of the agreement(s) of sale or transfer.

7 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

8 Will you lease or rent any property or equipment previously owned or used by the predecessor for-profit organization, or from persons listed in line 4, or from for-profit organizations in which these persons own more than a 35% interest? If "Yes," submit a copy of the lease or rental agreement(s). Indicate how the lease or rental value of the property or equipment was determined. Yes No

9 Will you lease or rent property or equipment to persons listed in line 4, or to for-profit organizations in which these persons own more than a 35% interest? If "Yes," attach a list of the property or equipment, provide a copy of the lease or rental agreement(s), and indicate how the lease or rental value of the property or equipment 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 *Names of individual recipients are not required to be listed in Schedule H.*

Public charities and private foundations complete lines 1a through 7 of this section. See the instructions to Part X if you are not sure whether you are a public charity or a private foundation.

- 1a Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc.
- b Describe the purpose and amount of your scholarships, fellowships, and other educational grants and loans that you award.
- c If you award educational loans, explain the terms of the loans (interest rate, length, forgiveness, etc.).
- d Specify how your program is publicized.
- e Provide copies of any solicitation or announcement materials.
- f Provide a sample copy of the application used.

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," refer to the instructions. 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.)

- 4a Describe the specific criteria you use to select recipients. (For example, specific selection criteria could consist of prior academic performance, financial need, etc.)
- b Describe how you determine the number of grants that will be made annually.
- c Describe how you determine the amount of each of your grants.
- d Describe any requirement or condition that 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.)

5 Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Describe 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.

6 Who is on the selection committee for the awards made under your program, including names of current committee members, criteria for committee membership, and the method of replacing committee members?

7 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 are taken to ensure unbiased selections? Yes No

Note. If you are a private foundation, you are not permitted to provide educational grants to **disqualified persons**. Disqualified persons include your substantial contributors and foundation managers and certain family members of disqualified persons.

Section II **Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section.**

- 1a If we determine that you are a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? Yes No N/A
- b For which section(s) do you wish 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

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 1a through 4f of this section. Public charities do not complete this section. (Continued)

- 4a** 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*? If "Yes," complete lines 4b through 4f. Yes No
- b** 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? (See lines 4c, 4d, and 4e, regarding the percentage tests.) Yes No
- c** Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? Yes No N/A

If "Yes," 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
- d** Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? Yes No N/A

If "Yes," 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? If "No," go to line 4e. Yes No
- e** If you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer, 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? Yes No N/A

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. If "No," go to line 4f.

Note. Statistical or sampling techniques are not acceptable. See Revenue Procedure 85-51, 1985-2 C.B. 717, for additional information.
- f** If you provide scholarships, fellowships, or educational loans to attend an educational institution to *children of employees of a particular employer* without regard to either the 25% limitation described in line 4d, or the 10% limitation described in line 4e, 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 that 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 described in line 4d or the 10% test described in line 4e. Yes No

Form 1023 Checklist

(Revised June 2006)

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

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

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

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

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

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

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

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

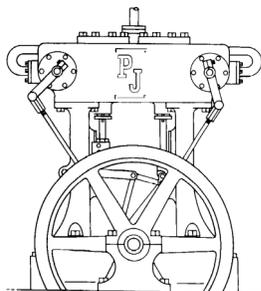
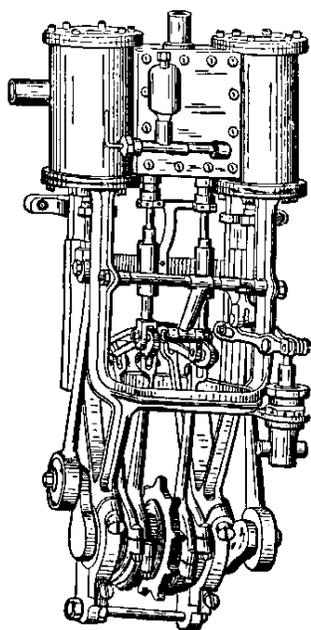
Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

16TH ANNUAL N.E.M.E.S. MODEL ENGINEERING SHOW

FEBRUARY 18, 2012

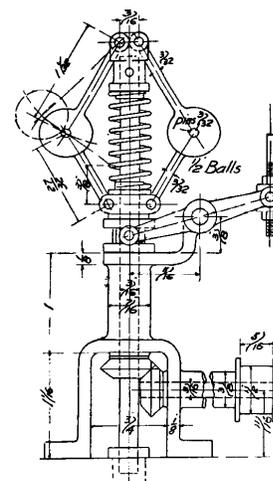
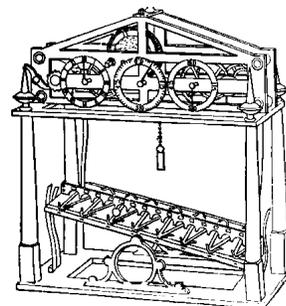
10:00 AM TO 4:00 PM

CHARLES RIVER MUSEUM OF INDUSTRY
WALTHAM, MA



SEE OPERATING SCALE:

- ◆ STEAM ENGINES
 - ◆ GASOLINE ENGINES
 - ◆ AIRCRAFT ENGINES
 - ◆ STIRLING CYCLE ENGINES
 - ◆ CLOCKS
 - ◆ MACHINISTS TOOLS AND FIXTURES
 - ◆ LOCOMOTIVES
 - ◆ TRACTION ENGINES
 - ◆ MODEL BOATS - STEAM AND GAS
- AND MEET THE CRAFTSMEN
WHO BUILT THEM.



EXHIBITORS SETUP STARTS AT 8:00 AM
COMPRESSED AIR FOR RUNNING MODELS
GAS ENGINES ALLOWED
NON-MEMBER EXHIBITORS WELCOME

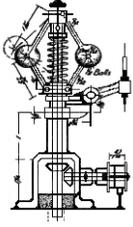
GENERAL ADMISSION FOR SHOW AND MUSEUM

ADULTS	\$7.00
CHILDREN 6-12 WITH ADULTS	\$5.00
EXHIBITORS AND CHILDREN UNDER 6	FREE

Directions:

Take Rte. 128 to Rte. 20. Go East on Rte. 20 to Central Square, about 2 miles. Right on Moody Street. Cross the river, left on Pine Street to municipal parking lot on left. Short walk over the footbridge to the museum.

For additional information call the Museum at 781-893-5410 or go to
www.neme-s.org



The NEMES

NEW ENGLAND MODEL ENGINEERING SOCIETY INC.

Gazette

No. 204

April 2013

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President's Corner

Dick Boucher

The Meeting

There will be no guest speaker this month. We will open the meeting with a discussion about the future of the club. This will include changing the meeting format from the monthly guest speaker to a more "poster session" type with members bringing in projects and having more discussion among the members about their projects and techniques like how they have been machining various aspects of the work. I asked Frank Dorion to talk to us for a few minutes about the format his group in Connecticut uses and how it is working for them. Many evenings I have had to ask people to leave so the museum can be closed and secured. This indicates we need more time to talk among ourselves.

The next subject we will undertake will be the need for new folks to come forward and agree to take on the leadership needs of the society. I have been the president for seven years now and Norm was the president for the five years before that and has really done a lot of presidential work during my time helping me get guest speakers and most importantly helping organize the bus trip. More on that later. Needless to say, both Norm and I will be helping the new president with the job as much as we can.

David Baker also has on the agenda the need to discuss some of our tax needs and we have to take a few votes on his proposals.

If there is any time after the business meeting, I would like to go to a poster session, so bring along a finished project and your works in progress. These pieces that are in the building stage are a great inspiration to fellows who may have seen the finished product but have considered the building of such a unit beyond their abilities.

Next Meeting

Thursday, May 2th, 2013

Charles River Museum of Industry
154 Moody Street
Waltham, Massachusetts

Membership Info

New members welcome! Annual dues are \$25 (mail applications and/or dues checks, made payable to "NEMES", to our Treasurer David Baker) Annual dues are for the calendar year and are due by December 31st of the prior year (or with application).

Missing a Gazette? Send a US mail or email to our publisher. Contact addresses are in the left column.

Issue Contributions Due

MAY	APR 18, 2013
JUN	MAY 23, 2013
JUL	JUN 18, 2013

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A little discussion with someone working on a similar project might encourage them to start the project. If they should run into a problem, the next months meeting will be a chance for them to get a bit of needed information to continue.

After many phone calls by Norm Jones he was only able to muster up 19 folks to go on the bus trip to Cabin Fever so for economic reasons, we had to cancel the trip.

Norm and I have a lot of disappointment and dissatisfaction in not being able to get any participation in other events like open houses hosted by Ed Rogers and Rollie Gaucher. Elln has asked us to participate in the museum's Steam Punk event on the Waltham Common. Now maybe you aren't very interested in the Steam Punk genre but they are fascinated by our pieces and the conversation about them is continuous all day. The events Elln has held at the park next to the museum could also be better attended. We would not be able to exist if we didn't have the support of the museum and the use of the Jackson Room. Another example is Saugus Iron Works when Ed Rogers' North Shore Old Car Club would invite us to exhibit our models at their show but we only had a handful of members in attendance. Both have provided a tent for shelter and chairs, and in Ed's case even gave us a lunch voucher. They were really great days to exhibit and run our engines and yet it's the same handful of fellows every time. Now admittedly our February show does bring the fellows out but these other outside events should spark more interest then they do.

Miscellaneous Ramblings

Norm and I are headed to Owls Head Museum tomorrow for their Mid-Coast Model Festival.



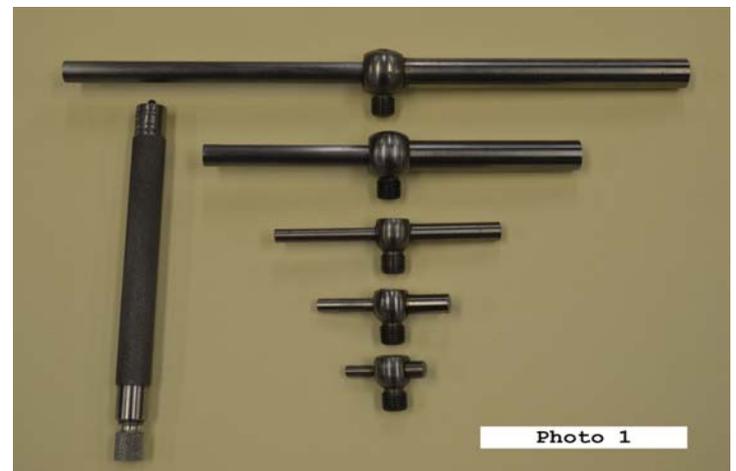
This past week I was struggling to make a pair of bevel gears. Part of that exercise was mounting the gear blanks on an arbor of some sort so I could machine the blanks to size, then cut the gear teeth. After considering the possibilities, I decided to bore the holes in the gear blanks to finished size first and then press fit a spigot turned on a short piece of round stock into each gear blank. That would give me a sturdy mounting arbor that could easily be held in a chuck.

I was aiming for a press fit with about .0007" to .0008" of interference between the hole in the gear blank and the spigot I turned on the arbor. That's getting into a somewhat fussy measuring situation requiring careful measurement of both the hole diameter and the diameter of the spigot. No problem measuring the OD of the spigot – a good tenths-reading micrometer did that handily. Measuring the hole diameter in the gear blank was another matter.

My first thought was to use a dial bore gage, but that turned out to be more complicated than I had anticipated. Although dial bore gages can provide tenths accuracy, they do not measure anything directly. Rather, they are comparators that must first be set to a master, usually a ring gage. Other methods of setting a dial bore gage are possible, but usually

less accurate. Once set, the dial bore gage will show the difference between the master ring gage and the dimension on the part you are measuring. They are primarily inspection tools for bench use and are easiest to use when the expected deviation from the master is expected to be quite small. I find that they are less handy when you try to use one to check a part in the lathe that you are boring to size. For one thing, they are accurate only when the gage is held exactly parallel to the axis of the hole being bored. That's quite a trick to pull off when the gage is horizontal as it's quite difficult to judge when the gage is in the correct position. An alternative technique is to move the gage around inside the bore and watch for the smallest dimension registering on the gage's dial – that's the actual bore reading. That technique always leaves me wondering if I've found the correct reading. It seems like if I try long enough, I can always find a spot that's another tenth or two smaller on the diameter, but you never get a positive indication that you have positioned the gage exactly correctly. An added complication, especially if you only use one of these gages infrequently, is that it's tricky to remember which side of zero on the dial means the bore is undersize and which side means oversize. So, all in all, I wasn't finding happiness with the dial bore gage.

As I cast about for a Plan B to measure the two bores in my gear blanks, I recalled reading many years ago a posting on an internet machinist's board by Forrest Addy, a well-known expert machinist. In that posting, Forrest explained the correct use of the common telescoping gage for measuring hole diameters. Photo 1 shows a set of these telescoping gages. I didn't warm up to this idea right away, as telescoping gages just seemed a bit crude for what I was trying to do. However, they were worth an experiment.



I did happen to have a precision ring gage in the size range I was trying to measure, so I got a telescoping gage and used it to measure the ring gage to see how accurate a reading I could get. This experiment was a telling one as the ring gage is ground and lapped to within 10 millionths of an inch of its stated size. I checked the ring gage several times in succession with the telescoping gage, and, to my delight, I came up with a dimension within .0001" of the ring gage's actual size every time.

So what's the magic technique to get such precise results with a telescoping gage? If you are not privy to the correct method of using telescoping gages, your experiences with them may be similar to the ones I had when I first tried them out years ago. I clearly remember sticking one in a bore and

wiggling it around until it seemed like it was more or less centered, then locking the sliding member and pulling it out for measurement with a micrometer. I figured you must have to take several readings in this manner and use some kind of averaging process to get the bore diameter. Needless to say, I never had much luck with this approach and the telescoping gages were soon relegated to the back of the bottom drawer in my machinist's chest.

However, the method Forrest Addy explained was considerably different from my first fumbling attempt described above. Some of you may know this technique, but, if not, it's a good one to have in your bag of tricks. Here's how it's done.

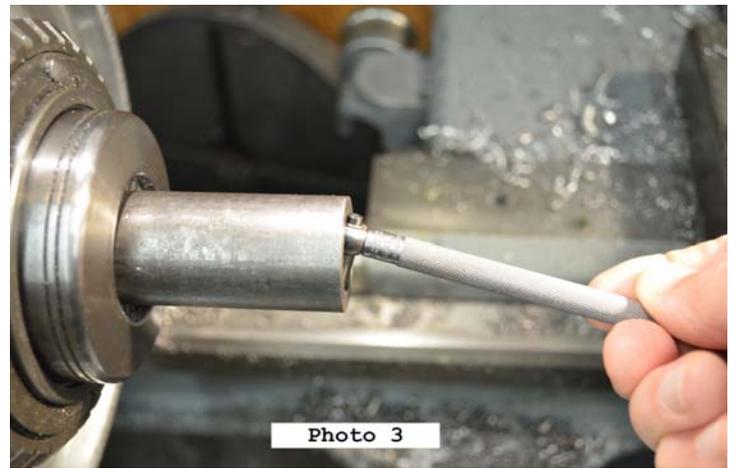
The first step is to adjust the telescoping gage so that it is set for a diameter somewhat larger than the bore you are measuring, but small enough that you can get the gage into the bore by tilting the handle upward at an angle. Don't fully tighten the locking screw at the end of the handle, but snug it up just enough to hold the setting. You should still be able to move the sliding arm to a smaller setting by pressing the ends of the arms between your fingertips. If you can't do that, the lock is set too tight. Practice setting the gage a few times until you get a feel for how much force it takes on the locking screw to hold a setting without fully locking up the sliding arm.

Next, insert the gage in the bore and in one smooth movement tilt the handle downward to sweep the bore, and then withdraw the gage. No wiggling it around and no sliding it back and forth. Once you've withdrawn the gage from the bore, tighten the locking screw fully to lock the setting, measure over the ends of the gage's arms with a micrometer and there you are!

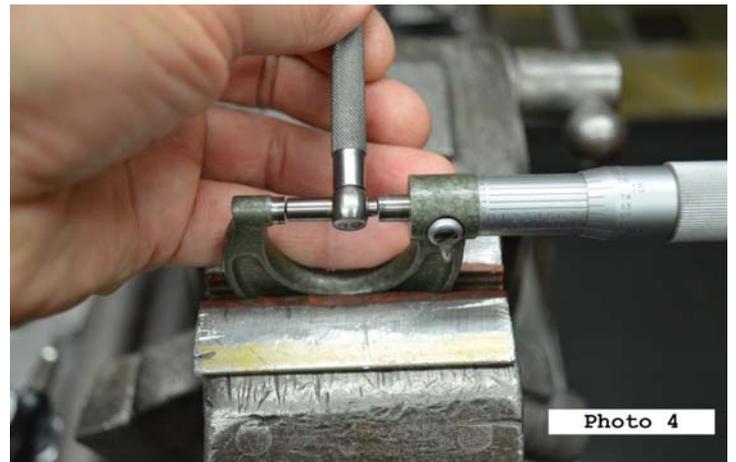


Photo 2 shows the position of the gage as it is being inserted into the bore and photo 3 shows its position as it is being withdrawn. When you think about it, it's clear why this technique works so well. Remember, the gage is set oversize when you first put it into the bore. As you pull down on the handle to sweep the bore, the ends of the spring-loaded gage arms naturally seek the maximum diameter of the bore and hold that setting as you continue to tip the gage handle downward. Once the arms have compressed to the maximum bore diameter, the radii ground on the ends of the gage's arms prevent the arms' setting from being disturbed.

Sounds easy doesn't it? Well it is, but you aren't quite done



yet. Once the gage is removed from the bore and firmly locked up, the distance between the ends of the telescoping gage arms has to be measured with a micrometer. And there are a couple of things to be said about taking that measurement. First, a very light touch on the micrometer barrel is in order. It's not too difficult to inadvertently compress the telescoping gage arms to a smaller dimension, even when they are locked, so easy does it. Second, it's a bit clumsy to handle the micrometer with one hand and the telescoping gage with the other when you are trying to take a sensitive measurement. A better alternative is to use a micrometer stand to hold the micrometer, or, lacking a stand, put a pair of soft jaws in your vise and hold the micrometer frame there. You will find it's much easier and more comfortable to take an accurate measurement. Photo 4 shows the setup. Check your measurement a couple of times too, especially if it's a critical dimension. If you haven't been using your telescoping gages much, hopefully you will give them another try using the above technique. I think you will be pleased with the results.



In case you are wondering, my press fits worked out great. And while we're on that subject, I'd like to mention a tip that Rollie Gaucher passed on to me a while back. A friend of Rollie's told him that the very best lubricant to prevent galling and sticking when doing a press fit is pure lanolin. Both Rollie and I have since been using lanolin for press fits with great success. Lanolin is usually sold as a skin conditioner. If your drug store doesn't have it, it's easy to find on the internet. You want the pure lanolin in a paste form. I bought a container about the size of a can of shoe polish for about \$7 and I estimate it's about a 20 year supply. A thin film rubbed onto each of the mating surfaces does the trick.



Shop Talk

Bob Neidoff

Anything Worth Doing Is Worth Overdoing

My driveway is long and steep, so it's important that I keep it cleared of snow. I recently bought a new snowblower. This one is a two-stage blower with 28" chute. It's quite heavy and difficult to maneuver, but it does clear snow nicely. After clearing the driveway, I throw down some sand to give me more traction.

This snowblower tends to pull to the side rather than going straight because the front chute has two "skid plates" which slide on the ground, setting chute height. If one skid plate contacts sand and the other rides high on snow, it will dig in on one side and pull to that side. I tried raising the skid plates, but that made the snow blower bounce along on the front chute. I decided to replace the skids with wheels so it would roll rather than dig in.

I considered using roller skate wheels or scooter wheels, but these would wear down too quickly, especially on a sandy driveway. Stainless ball bearings would make great wheels, but they're expensive and perhaps too delicate for this use.

So I made stainless steel plates, stainless sleeve bearings, and stainless wheels and put them together with stainless bolts and stainless washers. I doubt that anything on this snowblower is stainless, so this is surely overkill. But I don't have access to a plating facility to rust-proof common steel and my painting skills aren't the best. Also, I had various different stainless scraps around the shop, so could put the whole thing together without any shopping.

The wheels themselves are made from $1\frac{3}{8}$ " diameter 416 stainless rod. This is an easy to machine alloy. If you need to machine something out of stainless, 416 may be a great choice. I made the wheels $1\frac{1}{4}$ " wide because it worked perfectly with my $1\frac{3}{4}$ " stainless bolts and $\frac{1}{2}$ " stainless plate. That's not a great reason for picking dimensions, but it worked.

The plates that hold the wheels are made from 347H stainless, just because I had it on hand. This alloy is known for weldability and excellent high-temperature properties. My piece of 347H smoothed nicely with a file, so I figured that it wasn't hardened and would machine as easily as the 416. I cut two $\frac{1}{2}$ " x 2" x 6" plates from a larger piece using my imported 4x6 cutoff bandsaw. Stainless cuts best with high pressure and sharp tools. I tried cutting the plate in the usual fashion, with the blade contacting the entire 6" surface at once (face cutting). They say that bandsaws work best this way, but not my light bandsaw and not with stainless! I couldn't get enough cutting force on the blade so that the teeth dug in adequately. My first cut instantly dulled the blade. I replaced the blade with a new one and finished the cut in 25 minutes, with me leaning on the saw as hard as I could to get as much cutting force as possible without popping the blade off of the wheels. For the second plate, I switched from face cutting to edge cutting, with only $\frac{1}{2}$ " of blade to steel contact. Cutting this way, I was able to put enough force into the cut so that actual shavings peeled off. I

completed the 6" cut in 2 minutes!

I learned another trick on this project. I had some large stainless washers, but the hole in them was too small. How do you drill a larger hole in a washer? There's not much material to clamp down on the drill press table. A drill press vice won't hold the edge very well. So I tried something that shouldn't have worked, and it worked fine! I drilled the washers on my lathe, holding them by the rim in a common 5C collet with no backing at all. The washers were just sitting inside the collet but the collet didn't slip and the washer didn't fall through. Well, I'll be!

The rest of the project was uneventful. Figure 1 is a photo of a finished snowblower rollers, before mounting. Figure 2 is the snowblower with fixed skids and Figure 3 is a photo of the roller mounted on the snowblower. I'm pleased to say that in the last two snowstorms, my modified snowblower worked great. The snowblower moved straight and the wheels rolled smoothly.

My only regret is that I may have machined things too closely. The wheels were reamed 0.625" ID and the sleeves were turned to 0.623" OD. That works fine while new, but may not have enough clearance after the wear of sustained heavy use. If it jams after a while, I may have to take it apart and reduce the OD of the sleeves.

After completing this project, I found someone making and selling plastic snowblower rollers. Figure 4 shows a picture of the plastic rollers, called RollerSkid™ Reviews for RollerSkid say that they work well at first, but wear out quickly. This links have more information on RollerSkid™ Commercial Plastic Snowblower Rollers:

<https://sites.google.com/site/rollerskid/>

<http://www.snowblowersdirect.com/Raftery-Design-1250/p5415.html>

I'll let you know if I am able to wear out my stainless rollers. My guess is that they will outlast the snowblower.



Figure 1 – Completed Stainless Rollers, Ready For Installation



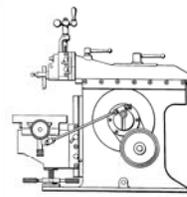
Figure 2 – Ariens Snowblower with Factory Skid Plates



Figure 3 – Ariens Snowblower with Custom Stainless Rollers



Figure 4 – Commercial Plastic "RollerSkid" Rollers



Metal Shapers

Kay Fisher

R. G. Sparber's Gingery Shaper - Part 35

Machining and Fitting the Clapper Box (part 1 of 5)

It is really nice to get a second chance. There were a few things I did wrong when machining the down feed casting but was certainly not about to make another casting just to try again. The clapper box is similar to the down feed so this time I get to apply my new found skill and hopefully not make the same mistakes twice.

Preparing The Rough Casting



Clapper Box Photo by R. G. Sparber

This awful-looking casting is the last one from my worn out Petrobond. As bad as it looks here, it sure did machine up nicely.



Bottom Photo by R. G. Sparber

The back side looks better.



Removed Gate Photo by R. G. Sparber

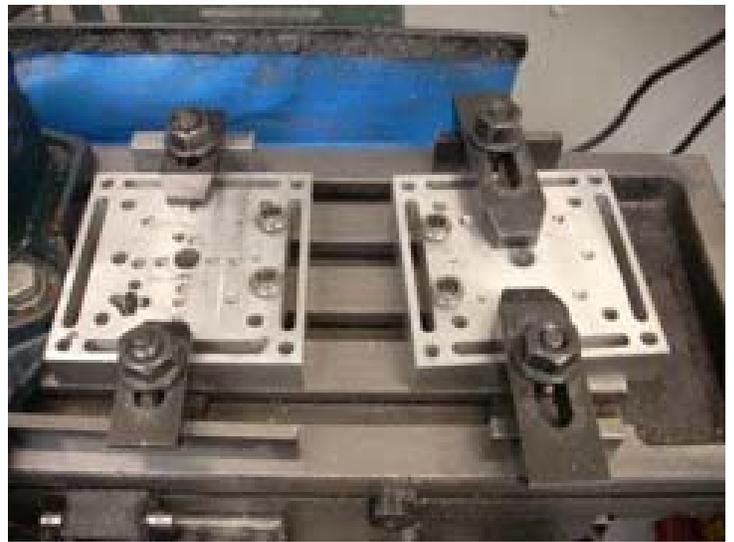
A few minutes of sawing removed the gate system and bits of flash but it still looks ugly.



Defining Reference Planes Photo by R. G. Sparber

The first step is to define the reference surfaces. Reference surface 3 is the step at the midpoint of the casting. Once these references have been cut, all other features will be defined relative to them. This makes locating features much easier plus gives better accuracy than trying to find out where you are before each operation.

Parallel to "Ref 1" is the top face of the casting. Ideally it is perfectly parallel but in reality, nothing is perfect so I need to give each a unique name. To minimize confusion, I will call "Ref 1" as marked above "Reference 1 primary" and the top face "Reference 1 secondary". Similarly I have a Reference 2 primary and Reference 2 secondary. There is only one Ref 3 so it will be Reference 3 primary.



Mill Hold Downs Photo by R. G. Sparber

Now on to avoiding my first mistake from the last casting I machined. I had used eccentric screws on one side of the casting and vertical face hold downs for the other side. The result was that the casting rose up 0.005" on the hold down side.

This time I used eccentric screws on both sides. I start by turning all screws so the thin side faces the casting. The left plate was set roughly true to the mill table. The right plate was adjusted to be a close fit to the casting. I have removed the casting for the photo below so you can see the set up.



Holding Casting Photo by R. G. Sparber

By turning the eccentrics, I was able to draw the casting tight against the support plates. My "Reference 1 secondary" is now ready for machining. Once it is cleaned up, I will flip the casting over and cut "Reference 1 primary".



Mill Offset Photo by R. G. Sparber

Because I try to leave my vise bolted to the mill table, the support plate arrangement is off to the far right. I have rotated the head of my mill/drill so it can easily reach the casting. Not all things are better with a square column mill/drill.



Mounting Details Photo by R. G. Sparber

The right block was unclamped from the table and repositioned to be a close fit on the casting. The eccentric screws are again tightened and Reference 1 secondary is pulled down on the support plates. The top surface of the casting is now completely exposed and ready for a clean up cut.



Cutting Ref 1 Photo by R. G. Sparber

My Reference 1 secondary is now cut. It will be used to solidly support the casting as I cut Reference 1 primary.

Those small triangles at the forward end of each surface are due to my mill head being slightly out of tram. As you will see later, this has almost no effect on the accuracy of this cut.

I can now turn the casting over and cut my Reference 1 primary plane.

Not shown is the effort taken to insure that all contact surface are absolutely clean. WD-40 and toilet paper are used to remove every last speck of swarf.



1st Cut of Ref 1 Photo by R. G. Sparber

After the first pass you can clearly see a bit of shrinkage. Fortunately I have plenty of metal here so can afford to cut deeper.





Ref 1 Done Photo by R. G. Sparber

A few passes with a 3M pad and most of those nasty looking swirl marks are gone. This says they are very shallow. I now have a nice true Reference 1 primary.

To recap, I first put the uncut and rough Reference 1 primary down on the support blocks. The opposite face, Reference 1 secondary was then cut. Reference 1 secondary is now flat.

Stay Tuned for part 36 from R. G. Sparber next month.

Keep sending me email with questions and interesting shaper stories.

My email address is:
KayPatFisher@gmail.com



Upcoming Events
Bill Brackett

To add an event, please send a brief description, time, place and a contact person to call for further information to Bill Brackett at:

thebracketts@verizon.net or 508-393-6290.

April 4th Thursday 7PM
NEMES Monthly club meeting
Charles River Museum of Industry 781-893-5410
Waltham, MA <http://www.neme-s.org>

April 12-14th
Cabin Fever Expo Bus trip
Dick Boucher 978-352-6724
<http://www.cabinfeverexpo.com/>

April 20-21 NAMES Expo
Yack Arena Wyandotte,MI
<http://www.modelengineeringsociety.com>

April 13-14 Woods Hole Model Boat Show
Wood Hole Ma
<http://www.woodsholemuseum.org>
(508) 548-7270

April 14th 9:00am The Flea at MIT
Albany Street Garage at the corner of Albany and Main Streets in Cambridge

April 28th Belltown Antique Car Club
Gas and Steam Show
East Hampton Ct
<http://www.belltownantiquecarclub.org/shows/engine%20show%20main.htm>

May 4th Connecticut Antique Machinery Museum
Spring Power Up
Kent Ct. John Pawlowski President P.O. Box 1467,
New Milford, CT 06776
<http://www.ctamachinery.com/9th-annual-cama-spring.html>

May 5th NHPOTP engine show
RT 113 Dunstable MA
Robt Wilkie 207-748-1092

May 2nd Thursday 7PM
NEMES Monthly club meeting
Charles River Museum of Industry 781-893-5410
Waltham, MA <http://www.neme-s.org>

May Spring Steam-up
Waushakum Live Steamers
(date not yet set at print time – see web site for latest)
Holliston MA
<http://www.waushakumlivesteamers.org>

May 19th 9:00am The Flea at MIT
Albany Street Garage at the corner of Albany and Main Streets in Cambridge

May 14-16 9:00-5:00
EASTEC at Eastern States Expo
West Springfield MA
www.sme.org/eastec 800-733-4763

May 25-26th Bernardston Show
Rt 10 off Rt 91 Bernardston, MA
Vickie Ovitt 413-648-5215

May 25th American Precision Museum opens
196 Main Street, Windsor, Vermont
<http://www.americanprecision.org/>



Editors Desk
George Gallant

Submittal guidelines/hints:

1. Text is Ariel 10
2. Columns are 3.75" wide
3. We use Open Office. Try to make your pictures 3.75" wide as the default down sizing can cause distortion.
4. We accept text in almost any format.

Please send your submissions to the gazette to:

editor@neme-s.org



Examiner



Name
Approved

The Commonwealth of Massachusetts

William Francis Galvin
Secretary of the Commonwealth
One Ashburton Place, Boston, Massachusetts 02108-1512

ARTICLES OF ORGANIZATION (General Laws, Chapter 180)

ARTICLE I

The exact name of the corporation is:

New England Model Engineering Society, Inc.

ARTICLE II

The purpose of the corporation is to engage in the following activities:

The New England Model Engineering Society, Inc. (hereinafter referred to as NEMES) has been formed to preserve, perpetuate knowledge, and enhance the knowledge and skills of the industrial revolution and subsequent industrial and scientific advancements, and to provide a platform for the education of future generations with hands on experience with the working of these devices not available in the usual settings through the manufacture and operation of mechanical devices, including but not limited to replicas, scale and otherwise, of mechanical devices of historical significance, actual scientific instruments, manufacturing equipment, and new or experimental designs of any of the above items.

Membership shall be promoted in a manner which will encourage racial, sexual, ethnic, and religious equality by working together toward common goals.

NEMES is a corporation organized exclusively for charitable, educational, religious and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501c of the Internal Revenue Code (or the corresponding provision of any future Internal Revenue Service law).

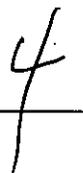
No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, or officers, or any other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forward in the preceding paragraphs of this section.

No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

Notwithstanding any other provision of these articles, the Corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under Section 501(c3) of the Internal Revenue Code, or the corresponding provision of any future United States Internal Revenue Law, or (b) by a corporation, contributions to which are deductible under section 170(c2) of the Internal Revenue Code, or the corresponding provision of any future United States Internal Revenue law.

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P.C.

Note: If the space provided under any article or item on this form is insufficient, additions shall be set forth on one side only of separate 8 1/2 x 11 sheets of paper with a left margin of at least 1 inch. Additions to more than one article may be made on a single sheet so long as each article requiring each addition is clearly indicated.

ARTICLE III

A corporation may have one or more classes of members. If it does, the designation of such classes, the manner of election or appointments, the duration of membership and the qualification and rights, including voting rights, of the members of each class, may be set forth in the by-laws of the corporation or may be set forth below:

A full member shall be any person at least eighteen (18) years of age without regard to race, sex, ethnic or religious affiliation.

A junior member shall be any person at least twelve (12) years of age and at most seventeen (17) years of age without regard to race, sex, ethnic or religious affiliation.

A full member shall have all the rights and privileges of the club, including the right to hold office, vote, possess keys and use the organizations facilities at any time. All full members shall pay all dues, assessments, and an initiation fee. Junior members do not have voting privileges, or the right to hold office in the organization.

ARTICLE IV

**Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or members, or of any class of members, are as follows:

In the event of the voluntary dissolution of the New England Model Engineering Society, Inc. all personal property of each member located on or in the facilities of the NEMES shall be immediately returned to the member.

Notwithstanding any other provisions of these Articles of Dissolution and upon the dissolution of the corporation, the Treasurer of the corporation shall, after paying or making provision for the payment of all liabilities of the corporation, dispose of all the assets of the corporation exclusively for the purposes of the corporation in such manner, or two such organization or organizations formed and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under section 501(c3) of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Law), as the Treasurer of the Corporation shall determine.

Any such assets of the corporation not so disposed of shall be disposed of by the appropriate court in the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized exclusively for such purposes.

ARTICLE V

The by-laws of the corporation have been duly adopted and the initial directors, president, treasurer and clerk or other presiding, financial or recording officers, whose names are set out on the following page, have been duly elected.

***If there are no provisions, state "None".*

Note: The preceding four (4) articles are considered to be permanent and may only be changed by filing appropriate Articles of Amendment.

ARTICLE VI

The effective date of organization of the corporation shall be the date approved and filed by the Secretary of the Commonwealth. If a *later* effective date is desired, specify such date which shall not be more than *thirty days* after the date of filing.

ARTICLE VII

The information contained in Article VII is not a permanent part of the Articles of Organization.

a. The street address (post office boxes are not acceptable) of the principal office of the corporation *in Massachusetts* is:
154 Moody St, Waltham, MA 02154

b. The name, residential address and post office address of each director and officer of the corporation is as follows:

	NAME	RESIDENTIAL ADDRESS	POST OFFICE ADDRESS
President:	Ron Ginger	17 Potter Rd Framingham, MA 01701	
Treasurer:	Kay Fisher	80 Fryeville Rd Orange, MA 01364	
Clerk:	Stephen Lovely	15 Lucia Dr Milford, MA 01757	P.O. Box 277 Milford, MA 01757
Directors: (or officers having the powers of directors)	Vice President: Steven Cushman	107 Glendale Rd Sharon, MA 02067	
	Director at Large: Michael Boucher	295 River St. Waltham, MA 02154-6007	

and President, Treasurer and Clerk are also directors

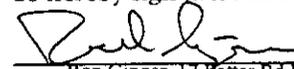
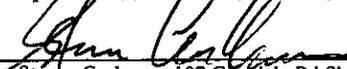
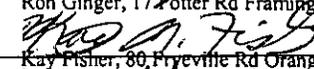
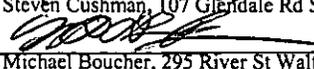
c. The fiscal year of the corporation shall end on the last day of the month of:

December

d. The name and business address of the resident agent, if any, of the corporation is:

I/We, the below signed incorporator(s), do hereby certify under the pains and penalties of perjury that I/we have not been convicted of any crimes relating to alcohol or gaming within the past ten years. I/We do hereby further certify that to the best of my/our knowledge the above-named officers have not been similarly convicted. If so convicted, explain.

IN WITNESS WHEREOF AND UNDER THE PAINS AND PENALTIES OF PERJURY, I/we, whose signature(s) appear below as incorporator(s) and whose name(s) and business or residential address(es) *are clearly typed or printed* beneath each signature, do hereby associate with the intention of forming this corporation under the provisions of General Laws, Chapter 180 and do hereby sign these Articles of Organization as incorporator(s) this 7th day of May, 19 98.

 Ron Ginger, 17 Potter Rd Framingham, MA 01701	 Steven Cushman, 107 Glendale Rd Sharon, MA 02067
 Kay Fisher, 80 Fryeville Rd Orange, MA 01364	 Michael Boucher, 295 River St Waltham, MA 02154-6007
 Stephen Lovely, 15 Lucia Dr Milford, MA 01757	

Note: If an existing corporation is acting as incorporator, type in the exact name of the corporation, the state or other jurisdiction where it was incorporated, the name of the person signing on behalf of said corporation and the title he/she holds or other authority by which such action is taken.

THE COMMONWEALTH OF MASSACHUSETTS

ARTICLES OF ORGANIZATION

(General Laws, Chapter 180)

I hereby certify that, upon examination of these Articles of Organization, duly submitted to me, it appears that the provisions of the General Laws relative to the organization of corporations have been complied with, and I hereby approve said articles; and the filing fee in the amount of \$ 35.00 having been paid, said articles are deemed to have been filed with me this 3rd day of JUNE 19 98

Effective date: _____



WILLIAM FRANCIS GALVIN

Secretary of the Commonwealth

TO BE FILLED IN BY CORPORATION

Photocopy of document to be sent to:

New England Model Engineering Society

154 Moody St

Waltham, MA 02154

Telephone: _____

628853
SECRETARY OF
THE COMMONWEALTH
98 JUN -3 AM 10:47

New England Model Engineering Society, Inc.

Bylaws

I: PURPOSE

- A. The New England Model Engineering Society, Inc. (hereinafter referred to as NEMES) has been formed to preserve, perpetuate knowledge, and enhance the knowledge and skills of the industrial revolution and subsequent industrial and scientific advancements, and to provide a platform for the education of future generations with hands on experience with the working of these devices not available in the usual settings through the manufacture and operation of mechanical devices, including but not limited to replicas, scale and otherwise, of mechanical devices of historical significance, actual scientific instruments, manufacturing equipment, and new or experimental designs of any of the above items.
- B. Membership shall be promoted in a manner which will encourage racial, sexual, ethnic, and religious equality by working together toward common goals.
- C. NEMES is a corporation organized exclusively for charitable, educational, religious and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501c of the Internal Revenue Code (or the corresponding provision of any future Internal Revenue Service law).

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, or officers, or any other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forward in the preceding paragraphs of this section.

No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

Notwithstanding any other provision of these articles, the Corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under Section 501(c3) of the Internal Revenue Code, or the corresponding provision of any future United States Internal Revenue Law, or (b) by a corporation, contributions to which are deductible under section 170(c2) of the Internal Revenue Code, or the corresponding provision of any future United States Internal Revenue law.

II: MEMBERSHIP AND DUES

- A. Categories of membership in NEMES consist of the following:
1. A full member shall be any person at least eighteen (18) years of age without regard to race, sex, ethnic or religious affiliation.
 2. A junior member shall be any person at least twelve (12) years of age and at most seventeen (17) years of age without regard to race, sex, ethnic or religious affiliation.
- B. A full member shall have all the rights and privileges of the club, including the right to hold office, vote, possess keys and use the organizations facilities at any time. All full members shall pay all dues, assessments, and an initiation fee. ~~Junior members do not have voting privileges, or the right to hold office in the organization.~~ Junior members may only hold office under the tutelage of a full member.

- C. Application for membership shall be completed upon a duly prescribed application form. Upon the receipt of an application form, the application shall be voted upon at the next business meeting. A majority vote of the active members present shall be required to become a member and upon receipt by the treasurer of the applicable dues.
- D. Dues shall become due and payable on June 1st of each calendar year. Any member whose dues remain unpaid after November 1st will have their membership terminated
- E. Any member whose membership has been terminated for any reason shall surrender to the Treasurer all property of the organization in his or her possession, including but not limited to keys, tools, books, or videos.
- F. All members shall abide by these by-laws and the regulations of the club. All members shall receive a copy of these by-laws from the secretary upon request.
- G. Dues shall be set by a two-thirds (2/3) majority vote of the voting members present at the annual business meeting.
- H. It is not the intent of NEMES to restrict the number of members in any category of membership at any time. However, NEMES reserves the right to restrict the number of members in any category, at any time it is deemed to be in the best interests of NEMES, by a two-thirds (2/3) majority vote of those voting members present at any regular meeting of NEMES. All voting members must be notified by the secretary when a motion comes before the membership for the purpose of restricting membership.

III: OFFICERS AND THEIR DUTIES

- A. NEMES officers shall be elected by a simple majority vote of the voting members present at the annual meeting of NEMES, and shall serve a one (1) year term of office. Officers shall consist of President, Vice President, Secretary, Treasurer, and one (1) Director at Large.
- B. Each NEMES officer shall fill those duties as is usual to his office. These duties shall include, but not be limited to the following:

President: Shall preside at all regular and special meetings of NEMES, and enforce all by-laws and regulations.

Vice President: In the absence of the President, the Vice President shall assume those duties of the President. In the event of the demise or resignation of the President, succeed to that office for the remainder of the Presidents term.

Secretary: Shall keep a record of all regular and special meetings of NEMES, maintain a membership list of all members, and conduct all correspondence concerning NEMES.

Treasurer: Shall have charge of all finances of NEMES. The Treasurer shall keep all accounts, deposit all funds of the organization in a bank to be approved by the Board of Directors, and disburse all funds upon receipt of approved vouchers of invoices. The Treasurer shall notify each member as to dues or assessments owed, and upon payment shall give each member a receipt, in the form of a membership card to NEMES. The Treasurer shall present at the annual meeting of NEMES a complete financial report for the preceding year. The Treasurer shall provide all financial information as may be required by government agencies, including tax related information.

Director at Large: Shall attend all meetings of the board of directors

- C. Each NEMES officer shall be a Director of the corporation and shall perform those duties as required by the Commonwealth of Massachusetts Article of Organization. The five (5) officers of NEMES shall form the full board of directors.
- D. At the regular business meeting immediately preceding the annual meeting, the floor will open for nominations for candidates for each office to be filled at the annual election to be held at the annual business meeting. The secretary will announce the names of the candidates in the club newsletter and will provide the official ballots listing the names of all nominees for each office in alphabetical order. A space will be provided for each office to allow for write-in votes.
- E. Newly elected officers will take office at the close of the meeting at which they are elected and shall continue in office until succeeded. All officers will surrender to their successors forthwith, all records and properties of the organization within their possession at the end of their term.
- F. Vacancies occurring during the term of any officer, except the President, shall be filled from the membership of the organization by temporary appointment by the Board of Directors. At the next business meeting, nominations for the remaining term of the vacant office will be taken, and an election held at the second business meeting. In the event the vacancy is for the office of President, the Vice President shall assume the office of President and the office of Vice President shall be declared vacant.
- G. An officer may be removed by a two-thirds (2/3) vote of the members present at any meeting of NEMES. An officer may be removed for any reason, including, but not limited to, willfully violating any clause of these bylaws or any motion passed by the membership or the board of directors, misuse of NEMES property or funds, gross misconduct, and/or dereliction of duty. When a motion to remove an officer is made, a vote to remove the officer will be held at the next regularly scheduled business meeting. The full membership will be notified by mail of the vote. Both parties will be allowed to present their case before the membership at the meeting before the vote. If an officer is removed, he/she must immediately vacate the office in accordance to the clauses in these by-laws. Once an officer is removed from office, he/she is ineligible to serve as an officer for two (2) years from the date of his/her removal. Any office vacated in such a manner shall be filled by the procedures described in these by-laws.

IV: MEETING AND FISCAL YEAR

- A. Regular business meetings of the club shall be held of the first Thursday of each month, except in the case of a holiday, in which case the Board of Directors shall have the power to change the meeting date provided written notice is given at least two (2) weeks prior to the date of the original and the new meeting dates. Notice shall be considered communicated if it is in the minutes of the preceding business meeting and/or the newsletter.
- B. The annual business meeting shall be held the first Thursday in June, at which time the election of officers will be held.
- C. A quorum at any business meeting shall consist of a minimum of thirty (30) percent of the members of the organization. Except as noted herein, all motions before the general membership for action must be passed by a simple majority vote of those voting members present at any regular or special meeting of NEMES.
- D. Special meetings may be called by the President, or in his absence, the Vice President, at any time. The Secretary shall notify all voting members of any special meetings so scheduled.
- E. The fiscal year of the organization shall begin the first day of January and shall end the last day of December of that year.

V: AMENDMENT OF BYLAWS

- A. These bylaws may be amended at a regular business meeting in May and November, providing the following procedures have been followed.
1. The proposed amendment shall be stated in the newsletter at least two (2) weeks prior to the business meeting at which it is to be read.
 2. The proposed amendment shall be read at the business meeting immediately preceding the meeting at which it can be voted upon.
- A. A two-thirds (2/3) affirmative vote of the active membership present at the business meeting shall be required to pass the proposed amendment.

VI: ARTICLES OF DISSOLUTION

- A. In the event of the voluntary dissolution of the New England Model Engineering Society, Inc. all personal property of each member located on or in the facilities of the NEMES shall be immediately returned to the member.
- B. Notwithstanding any other provisions of these Articles of Dissolution and upon the dissolution of the corporation, the Treasurer of the corporation shall, after paying or making provision for the payment of all liabilities of the corporation, dispose of all the assets of the corporation exclusively for the purposes of the corporation in such manner, or two such organization or organizations formed and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under section 501(c3) of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Law), as the Treasurer of the Corporation shall determine.
- C. Any such assets of the corporation not so disposed of shall be disposed of by the appropriate court in the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized exclusively for such purposes.

New England Model Engineering Society

Conflict of Interest Policy

Article I Purpose

The purpose of the conflict of interest policy is to protect the New England Model Engineering Society's (the Organization) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Article II Definitions

1. Interested Person

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization 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 Organization 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 Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Article III Procedures

1. Duty to Disclose

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 committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

- a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether the Organization 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.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization'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.

4. Violations of the Conflicts of Interest Policy

- a.** If the governing board 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 the member an opportunity to explain the alleged failure to disclose.
- b.** If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Article IV **Records of Proceedings**

The minutes of the governing board 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 governing board's or committee's decision as to whether a conflict of interest in fact existed.
- 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.

Article V **Compensation**

- a.** A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- b.** A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- c.** No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Article VI **Annual Statements**

Each director, principal 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 the policy,
- c.** Has agreed to comply with the policy, and
- d.** Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Article VII **Periodic Reviews**

To ensure the Organization operates in a manner consistent with charitable purposes 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 the following subjects:

- a.** Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
- b.** Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization'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.

Article VIII **Use of Outside Experts**

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

New England Model Engineering Society
FORM 1023
Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code

Part IV
Narrative Description of Your Activities

The New England Model Engineering Society provides a number of venues for educating its members and the general public about engineering and scientific matters.

Every month, NEMES publishes an 8 page newsletter, the NEMES Gazette, for the members. This newsletter includes stories on tooling, machine tools, electronics, and other engineering and scientific subjects. A sample of the NEMES Gazette is attached.

NEMES also maintains a web site at www.neme-s.org. This website is updated weekly with photos and information concerning model engineering shows throughout the Northeastern USA.

NEMES conducts monthly meetings on the first Thursday of each month at the Charles River Museum of Industry in Waltham, MA. These meetings include a 45-60 minute lecture by leaders from the community on subjects related to engineering or science. In addition, the meetings provide a forum for announcing upcoming events and for networking amongst members.

Once a year, NEMES organizes a Model Engineering show at the Charles River Museum of Industry. This day long show is run on a Saturday in February and includes model displays made by NEMES members (and others) for the general public. The show typically has about 30 exhibitors and over 1000 members of the general public.

Once a year, NEMES organizes a bus trip for members to exhibit and attend the Cabin Fever Model Engineering Show in York, PA.

At other times during the year, the club organizes exhibits by members at other venues such as the Saugus Iron Works National Park.

Part V
Compensation and Other Financial Arrangements

- 2.a. Director Mike Boucher is the son of President Richard Boucher.

Part VI
Your Members That Receive Benefits From You

- 1.a. Members receive a monthly newsletter from NEMES. In addition, NEMES organizes a bus trip to Cabin Fever Model Engineering Show that members can take for a fee that covers the bus expenses.
- 1.b. NEMES frequently donates to the Charles River Museum of Industry in Waltham.

Part VIII
Your Specific Activities

10. Intellectual Property is owned by the authors and photographers. The NEMES Gazette copyright is owned by NEMES.
- 13.a. Annual grant to the Charles River Museum of Industry, Waltham, MA.

Part IX
Financial Data

- B.10. NEMES owns various well used items of Audio-Visual equipment including speakers, stands, amplifier, microphone, projector, wireless headphones for the hard of hearing, and a manifold for distributing pressurized air to machines on exhibit.