

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

OMB No. 1545-0056

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

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

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

**Part I Identification of Applicant**

<b>1</b> Full name of organization (exactly as it appears in your organizing document)		<b>2</b> c/o Name (if applicable)
G-UNITY FOUNDATION		LL Business Management
<b>3</b> Mailing address (Number and street) (see instructions)	Room/Suite	<b>4</b> Employer Identification Number (EIN)
3000 Marcus Avenue	3W4	20-0552937
City or town, state or country, and ZIP + 4		<b>5</b> Month the annual accounting period ends (01 - 12)
Lake Success		12
<b>6</b> Primary contact (officer, director, trustee, or authorized representative) a Name: Bruce Seckendorf		<b>b</b> Phone: (516) 488-8400
		<b>c</b> Fax: (optional) (516) 488-8487
<b>7</b> Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>8</b> Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>9a</b> Organization's website:		
<b>b</b> Organization's email: (optional)		
<b>10</b> Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>11</b> Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY) 12/19/2003		
<b>12</b> Were you formed under the laws of a foreign country? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the country.		

**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): Page 2, Para. 3 ☒
- 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. Page 3, Paragraph 11
- 2c** See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: ☐

**Part IV Narrative Description of Your Activities**

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

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

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

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

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

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

Name	Title	Mailing address	Compensation amount (annual/actual or estimated)
None	N/A	N/A	\$0

**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)
MSL Philanthropy, LLC		2432 Union Square East New York, NY 10003	42,000

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.

- 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

- 7a** Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine that you pay no more than fair market value. Attach copies of any written contracts or other agreements relating to such purchases. ☐ Yes ☒ No
- b** Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. ☐ Yes ☒ No

- 8a** Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. ☐ Yes ☒ No
- b** Describe any written or oral arrangements that you made or intend to make.
- c** Identify with whom you have or will have such arrangements.
- d** Explain how the terms are or will be negotiated at arm's length.
- e** Explain how you determine you pay no more than fair market value or you are paid at least fair market value.
- f** Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

- 9a** Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. ☐ Yes ☒ No

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

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

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

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

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

**Part VII Your History**

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

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

**Part VIII Your Specific Activities**

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

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

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

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

- |   |  |
|---|--|
| <input type="checkbox"/> mail solicitations                         | <input type="checkbox"/> phone solicitations                                   |
| <input type="checkbox"/> email solicitations                        | <input type="checkbox"/> accept donations on your website                      |
| <input type="checkbox"/> personal solicitations                     | <input type="checkbox"/> receive donations from another organization's website |
| <input type="checkbox"/> vehicle, boat, plane, or similar donations | <input type="checkbox"/> government grant solicitations                        |
| <input type="checkbox"/> foundation grant solicitations             | <input type="checkbox"/> Other   |

Attach a description of each fundraising program.

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

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

**d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**Part IX Financial Data**

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

**A. Statement of Revenues and Expenses**

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
		(a) From 1/1/05 To 6/1/05	(b) From 1/1/06 To 12/31/06	(c) From 1/1/07 To 12/31/07	(d) From _____ To _____	
Revenues	<b>1</b> Gifts, grants, and contributions received (do not include unusual grants)	679,159	1,000,000	1,250,000		2,929,159.00
	<b>2</b> Membership fees received	0	0	0		0.00
	<b>3</b> Gross investment income	0	0	0		0.00
	<b>4</b> Net unrelated business income	0	0	0		0.00
	<b>5</b> Taxes levied for your benefit	0	0	0		0.00
	<b>6</b> Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)	0	0	0		0.00
	<b>7</b> Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)	0	0	0		0.00
	<b>8</b> Total of lines 1 through 7	679,159.00	1,000,000.00	1,250,000.00	0.00	2,929,159.00
	<b>9</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	0	0	0		0.00
	<b>10</b> Total of lines 8 and 9	679,159.00	1,000,000.00	1,250,000.00	0.00	2,929,159.00
	<b>11</b> Net gain or loss on sale of capital assets (attach schedule and see instructions)	0	0	0		0.00
	<b>12</b> Unusual grants	0	0	0		0.00
	<b>13</b> Total Revenue Add lines 10 through 12	679,159.00	1,000,000.00	1,250,000.00	0.00	2,929,159.00
Expenses	<b>14</b> Fundraising expenses					
	<b>15</b> Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	306,000	600,000	850,000		
	<b>16</b> Disbursements to or for the benefit of members (attach an itemized list)	0	0	0		
	<b>17</b> Compensation of officers, directors, and trustees	0	0	0		
	<b>18</b> Other salaries and wages	0	0	0		
	<b>19</b> Interest expense	0	0	0		
	<b>20</b> Occupancy (rent, utilities, etc.)	0	0	0		
	<b>21</b> Depreciation and depletion	0	0	0		
	<b>22</b> Professional fees	62,000	45,000	50,000		
	<b>23</b> Any expense not otherwise classified, such as program services (attach itemized list)	0	0	0		
	<b>24</b> Total Expenses Add lines 14 through 23	368,000.00	645,000.00	900,000.00	0.00	

**Part IX Financial Data (Continued)****B. Balance Sheet (for your most recently completed tax year)**

		Year End:
		(Whole dollars)
<b>Assets</b>		
1	Cash.....	450,000
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).....	0
11	Total Assets (add lines 1 through 10).....	450,000
<b>Liabilities</b>		
12	Accounts payable.....	62,000
13	Contributions, gifts, grants, etc. payable.....	306,000
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).....	368,000
<b>Fund Balances or Net Assets</b>		
17	Total fund balances or net assets.....	
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17).....	368,000
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain.	
	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**Part X Public Charity Status**

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

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

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

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

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

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

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

For Organization

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

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

For Director, Exempt Organizations

By

Date

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii). ☐

(i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. ☐

(b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box. ☐

(ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box. ☐

(b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box. ☐

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

**Part XI User Fee Information**

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$500. 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 \$150. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at [www.irs.gov](http://www.irs.gov) and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? ☐ Yes ☒ No  
If "Yes," check the box on line 2 and enclose a user fee payment of \$150 (Subject to change—see above).  
If "No," check the box on line 3 and enclose a user fee payment of \$500 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$150 (Subject to change). ☐
- 3 Check the box if you have enclosed the user fee payment of \$500 (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)

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

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

Form **1023** (Rev. 10-2004)

**G Unity Foundation**  
**EIN: 20-0552937**  
**IRS Form 1023**  
**Addendum**

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

**Item 1a**

<u>Name</u>	<u>Title</u>	<u>Mailing Address</u>	<u>Compensation</u>
Curtis J. Jackson, III "50 Cent"	Director	c/o LL Business Management 3000 Marcus Avenue Suite 3W7 Lake Success, NY 11042	\$0
Christopher C. Lloyd, Jr. p/k/a "Lloyd Banks"	Director	c/o LL Business Management 3000 Marcus Avenue Suite 3W7 Lake Success, NY 11042	\$0
Marvin Bernard p/k/a "Tony Yayo"	Director	c/o LL Business Management 3000 Marcus Avenue Suite 3W7 Lake Success, NY 11042	\$0
David Darnell Brown p/k/a "Young Buck"	Director	c/o LL Business Management 3000 Marcus Avenue Suite 3W7 Lake Success, NY 11042	\$0
Darrel Lighty p/k/a "Chris Lighty"	Director	c/o Violator Management 36 West 25th Street 11th Floor New York, NY 10010	\$0
Theodor K. Sedlmayr, Esq.	Director	c/o Sedlmayr & Associates, P.C. 200 Park Avenue South Suite 1408 New York, NY 10003	\$0

Bruce Seckendorf, CPA

Director

c/o LL Business Management  
3000 Marcus Avenue  
Suite 3W7  
Lake Success, NY 11042

**Part V, Item 2a**

50 Cent has business relationships with Lloyd Banks, Tony Yayo, Young Buck and Chris Lights, which primarily relate to the music industry. Theodor Sedlmayr provides legal services to 50 cent. Bruce Seckendorf provides accounting services to 50 Cent.

**Part V, Item 5a**

The G-Unity Foundation has adopted a conflict of interest policy. Please see attachment "A".

**Part VI, Item 1b**

The Foundation has provided and intends to provide funds to other charitable organizations that focus on improving the quality of life for low-income communities. To this end, the G-Unity Foundation is committed to using its financial resources to empower children and teens in these communities through grants made to qualifying not-for-profit educational and social organizations. The immediate goal of the G-Unity Foundation is to support academic institutions in their efforts to provide superior and first-rate education. The G-Unity Foundation believes that an integral component to achieving this goal is through supporting after-school activities, which will facilitate the necessary structure, and discipline that may be otherwise lacking for students. To this end, the G-Unity Foundation has, on March 9, 2005, made its initial grant of \$150,000 to the Boys Choir of Harlem and its Choir Academy of Harlem.

The Foundation has an open applicant process. If a nonprofit organization meets our basic criteria in terms of interest, the organization can fill out the grant application form (attached). For example, they run an education program, work with low-income families, they are eligible. No funds are provided to individuals.

Two scholarship funds are in the planning stage for Queensborough Community College and LaGuardia Community College. These scholarships will be available to students of Hillcrest and Springfield Gardens high schools, and the magnet high schools of Business & Computer Applications, Humanities & Arts, School of Law and

Government and math and Science Research Tech Center, all located in Queens, New York.

**Part VI, Item 2**

**Part VIII, Item 4a**

As of now, the Foundation does not plan to actively engage in fundraising activities. We will not actively solicit funds from individuals, however as a public foundation we will accept funds from the public. We will engage in marketing partnerships with Curtis Jackson's corporate sponsors.

**Part VIII, Item 13(a) through (g)**

**Item 13(b)**

As mentioned above, the Foundation has provided and intends to provide grants to other charitable organizations, consistent with the Foundation's goals of supporting academic institutions; assisting students in their efforts to obtain a first-rate education; and, supporting the students after school activities. The Foundation has made and plans to make such grants to such organizations that are consistent and will advance the Foundation's exempt purposes. For example, the Foundation has made the following recent contributions: (1) \$150,000 grant to the Boys Choir of Harlem, Inc.; (2) \$100,000 grant to the Compton Unified School District (California) to maintain its music program; (3) a \$31,000 contribution to Queensborough Community College and (4) a \$25,000 grant to the Jam Master Jay Foundation for Music.

The Foundation believes that these contributions are consistent with the purposes set forth in the Foundation's Certificate of Incorporation because these organizations will (i) directly/indirectly contribute to enhanced educational opportunities for youths; (ii) support school and after school activities; and (ii) provide an environment where life skills will be taught and observed.

**Item 13(c)**

Yes the Foundation has written contracts with of the recipient organizations. Please see attached.

**Item 13(d)**

As noted above, the Foundation has made the following recent contributions: (1) \$150,000 grant to the Boys Choir of Harlem, Inc.; (2) \$100,000 grant to the Compton Unified School District (California) to maintain its music program; (3) a \$31,000

contribution to Queensborough Community College and (4) a \$25,000 grant to the Jam Master Jay Foundation for Music.

**Item 13(e) - Records**

The Foundation's Board of Directors will meet at least once a year to determine the annual budget and how much will be allocated to nonprofit organizations over the course of that year. At the end of the year the grantee will complete a common report form, providing us with an evaluation of their program, demonstrate use of funds, etc. This will help the Board to determine whether or not to continue making grants to the organization. The Foundation requires a grantee to maintain a complete and accurate record of the funds received and expenses incurred with respect to the grant. The Foundation reserves the right to audit or have audited the records of the grantee insofar as they relate to the activities funded by this grant. The grantee shall furnish to the Foundation a twelve-month final report on the use of the grant.

**Item 13(f)**

Charitable organization seeking grants must file an application with the Foundation are subject to a rigorous review process and must provide the following proper paperwork as part of their submission package:

- (1) A copy of a IRC §501(c)(3) determination letter
- (2) A copy of the organization's budget,
- (3) A copy of their most recent IRS 990, and
- (4) A detailed description of how the organization will use the grant funds.

Recently, the Foundation made a grant of \$31,000 was given to Queensborough Community College ("Queensborough"). Queensborough will make 10 full scholarships available to high school students. Next year LaGuardia Community College plans to participate. Qualifying students must meet the following criteria to be eligible for the scholarship to attend Queensborough Community College:

- (1) be a graduate of Campus Magnet School (formerly Andrew Jackson High School), Hillcrest High School, or Springfield Gardens High School;
- (2) have achieved a high school grade point average of 70 or higher;
- (3) demonstrate a recent record of consistent attendance at their high school;
- (4) obtain two letters of recommendation from teachers or guidance counselors;
- (5) complete a brief essay

- (6) to remain eligible for this scholarship, the student must maintain a 2.5 average at the College.

In general, the Foundation's Board of Directors will meet at least once a year to determine the annual budget and how much will be allocated to nonprofit organizations over the course of that year.

A grant agreement is signed by the grantee and returned to the Foundation. At the end of the year the grantee will complete a common report form, providing us with an evaluation of their program, demonstrate use of funds, etc. This will help the Board to determine whether or not to continue making grants to the organization.

The amount awarded as a grant depends on several factors, including the amount requested, the amount needed to fund a specific project and the overall budget of the organization. The requesting organization may receive all or a portion of what they ask for if the Board votes to make a grant to them.

The Foundation reserves the right to monitor and conduct an evaluation of the grantee's operations under this grant, which may include visits by representatives of the Foundation to observe the grantee's program procedures and operations and to discuss the program with the grantee's personnel. The grantee may use the funds only for the purpose outlined unless G-UF gives written permission and no changes may be made in the funded project's budgetary allocations without the Foundation's prior written approval.

The Foundation requires a grantee to maintain a complete and accurate record of the funds received and expenses incurred with respect to the grant. The Foundation reserves the right to audit or have audited the records of the grantee insofar as they relate to the activities funded by this grant. The grantee shall furnish to the Foundation a twelve-month final report on the use of the grant.

The foundation reserves the right to terminate the grant and require repayment of all unexpended funds, for any of the following reasons: (1) violation of the terms of the grant; (2) loss of status as an organization exempt from tax under Section 501(c)(3) of the Internal Revenue Service Code; and (3) after due consideration and written warning, a clear perception of an inability to fulfill the mission of your project.

## **ATTACHMENT "A"**

### **G-UNITY FOUNDATION Conflict-of-Interest Policy**

#### **Article I Purpose**

The purpose of the conflict of interest policy is to protect G-Unity Foundation'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.

## **ATTACHMENT "A"**

### **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**

## **ATTACHMENT "A"**

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:

## **ATTACHMENT "A"**

- 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.

## ATTACHMENT "B"

### G-Unity Foundation, Inc. Grant Terms and Conditions

Organization: QCC Fund Incorporated - Queensborough Community College  
Address: 222-05 56 Avenue, Bayside, NY 11364  
Purpose: Establish G-Unity Foundation, Inc. Scholarship Fund for 10 full time students  
Amount: \$31,000.00  
Date of Grant: 5/15/05

**Program Monitoring and Evaluation.** The G-Unity Foundation, Inc. (G-UF) may, at its expense, monitor and conduct an evaluation of operations under this grant, which may include visits by representatives of the G-UF to observe the Grantee's program procedures and operations and to discuss the program with the Grantee's personnel.

**Accounting and Financial Review.** A complete and accurate record of the funds received and expenses incurred under this grant must be maintained by the Grantee. G-UF may, at its own expense and on reasonable notice to the Grantee, audit or have audited the records of the Grantee insofar as they relate to the activities funded by this grant.

**Budget.** No changes may be made in the funded project's budgetary allocations without G-UF prior written approval.

**Tax Exemption and Foundation Status.** The Grantee shall immediately give written notice to G-UF if, prior to receipt of all or any portion of the grant, the Grantee ceases to be exempt from Federal income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code, or if the purpose and mission of the Grantee organization substantially changes.

**Reporting.** In accordance with the schedule above, the Grantee shall furnish to G-UF a twelve-month final report on the use of the grant. Grantee may utilize a Common Report Form.

**Publicity.** In the event that the Grantee wishes to issue a news release concerning the grant, a copy of the proposed release should be submitted to G-UF for review and approval.

**Use of Funds.** You may use the funds only for the purpose outlined unless G-UF gives written permission.

**Termination.** G-UF reserves the right, upon notice, to terminate the grant and require repayment of all unexpended funds, for any of the following reasons:

- 1) Violation of the terms of the grant,
- 2) Loss of status as an organization exempt from tax under Section 501(c)(3) of the Internal Revenue Service Code,
- 3) After due consideration and written warning, a clear perception of an inability to fulfill the mission of your project.

**Future Funding.** You acknowledge that G-UF has made no actual or implied promise of funding except for the amounts specified by this agreement. If the grant is terminated, you acknowledge the G-UF will have no further obligation to you in connection with this grant.

Accepted By (print name): \_\_\_\_\_

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

Title: \_\_\_\_\_

**ATTACHMENT "C"**

**The G-Unity Foundation, Inc. Proposal Form**

***Cover Summary***

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

1. Legal name of organization, address, and name of executive director:

2. IRS 501(c)(3) nonprofit? (Please circle)                      YES                      NO

2a. If no, identify your fiscal agent and attach the written agreement from the fiscal agent.

3. Contact person and title: \_\_\_\_\_

4. Phone: \_\_\_\_\_ FAX: \_\_\_\_\_ Email: \_\_\_\_\_

5. AMOUNT REQUESTED: \$ \_\_\_\_\_

6. TYPE OF REQUEST (operating, project, capital, other): \_\_\_\_\_

7. State your organization's mission:

8. Please summarize the proposal (Include the name of the project or capital campaign, if applicable):

9. List the proposal's target population, constituents, and geographic communities:

10. Total number of board members: \_\_\_\_\_ Total number of volunteers: \_\_\_\_\_

11. Total number of staff: Full-time \_\_\_\_\_ Part-time \_\_\_\_\_

12. Total annual organizational budget: \$ \_\_\_\_\_ Fiscal Year End \_\_\_\_/\_\_\_\_/\_\_\_\_

13. Project or capital budget (if applicable): \$ \_\_\_\_\_

14. The period this grant will cover: \_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_

**Proposals should be mailed or emailed to Nina Biggar, 138 Huron Avenue, #3, Cambridge, MA 02138.**

## ATTACHMENT "C"

Call 617-547-4596 or email [ninabiggar@hotmail.com](mailto:ninabiggar@hotmail.com) with any questions.

### *Proposal Narrative*

Up to 10 pages is *suggested*. While it is necessary to encompass all the following information in the proposal narrative, you may want to change the order in which you answer these questions.

#### **Profile of your organization and of your request**

- *If you are requesting operating support, please provide information about your organization's overall programs and activities.*
  - *If you are requesting project or capital support, please provide information for that specific project or capital request.*
1. Brief summary of organization's history, goals, and key achievements.
  2. Overview of organization's structure and programs, including board, staff, and volunteer involvement.
  3. Describe your organization's constituents for the organization overall, or, for a specific project. For example, total number and breakdown by age, gender, race/ethnicity, income levels, disabilities, geography, language spoken, or other criteria relevant to your organization or project. (give general outline)
  4. Describe the community or regional need(s) and/or challenges that this effort will address. What is the level and nature of involvement of the community-at-large?
  5. Description of the specific request that includes goals and objectives. (If it's a project request, provide a profile of the project)
  6. Specific activities and timetable for meeting your stated objectives.
  7. Future plan for sustaining this effort and strategy for building your funding base.
  8. Who are your staff and volunteers and what are their qualifications?
  9. If applicable, identify organizations that you collaborate with to address the issue(s) in this proposal.

#### **Evaluation**

10. Define your criteria for success for the organization, project, or capital campaign. State how you will measure your success in the short-term and in the long-term.

#### **11. Attachments**

*All of the following attachments must accompany the proposal*

1. IRS letter confirming tax-exempt status - 501(c)(3) and 509(a).
2. Current board list with relevant background, affiliations, town residence, and number of times a year it meets
3. Financial information:
  - Total board approved organizational budget for the fiscal year(s) (see page 4 for details)
  - If seeking project or capital support, include project or capital budget for fiscal year(s)
  - Most recent independent audit or account review (as required by law)\*
  - Year-to-date financial statement for the current fiscal year
  - List companies and foundations being approached to fund this proposal, with dollar amounts indicating which sources are committed, pending, or anticipated

## ATTACHMENT "C"

### *Proposal Budget/Budget Narrative*

2 PAGES MAXIMUM

#### Before You Begin: Important Note

If you already prepare organizational, project, or capital budgets which include revenues and expenses, you may submit them in their original form, or use the following sample.

1. Time period budget covers:
2. Revenue: provide a line item revenue statement for all applicable budget categories.
  - a. Grants and Contracts
    - Local Government
    - State Government
    - Federal Government
    - Foundations and Corporations
    - United Way and Other Federated Campaigns
  - b. Other Fundraising and Earned Income
    - Individuals
    - Events
  - c. Earned Income
    - Publications and Products
    - Membership Income
    - Fees
3. Expenses: provide a line item expense budget, with narrative footnotes for those applicable items that need further explanation. Typical line items might include:
  - Salaries (specify number of full time equivalents)
  - Payroll Taxes
  - Fringe Benefits
  - Consultants and Professional Fees
  - Insurance
  - Travel/Transportation
  - Equipment
  - Supplies
  - Printing and Copying
  - Telephone and Fax
  - Postage and Delivery
  - Rent
  - Utilities
  - Maintenance
  - Evaluation
  - Staff Development and Training
  - Child Care
  - Administrative Overhead
4. In-Kind Support

**ATTACHMENT "C"**

**Proposals should be mailed or emailed to Nina Biggar, 138 Huron Avenue, #3, Cambridge, MA 02138.  
Call 617-547-4596 or email [ninabiggarr@hotmail.com](mailto:ninabiggarr@hotmail.com) with any questions.**

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

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

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

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

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

For Organization

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

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

For Director, Exempt Organizations

By

Date

SEP 18 2006

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii). ☐

(i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. ☐

(b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box. ☐

(ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box. ☐

(b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box. ☐

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

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FEB 04 2010

NYS OFFICE OF THE ATTORNEY GENERAL  
CHARITIES BUREAU