

FRATERNAL ORGANIZATION

Qualifications, Requirements and Necessary Documentation



Texas Administrative Code Rule §402.420

This guide is to be used to assist organizations in completing an original application to conduct bingo.
Submittal of information does not guarantee approval.

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DEFINITIONS

Bylaws are a standing set of rules governing the regulation of an organization's internal affairs.

A **constitution** is the set of fundamental principles according to which an organization is governed.

Articles of Incorporation are documents that set forth the basic terms and purposes of an organization and are the official recognition by the Texas Secretary of State.

A **Certificate of Formation** is a document filed with the Texas Secretary of State, to create a nonprofit corporation under the provisions of the Texas Business Organization Code (BOC).

Nonprofit organization means an unincorporated association or a corporation that is incorporated or holds a certificate of authority under Chapter 22 of the BOC. The organization:

- (A) may not distribute any of its income to its members, officers, or governing body, other than as reasonable compensation for services.
- (B) must have obtained tax exempt status under Section 501(c), Internal Revenue Code of 1986.

INTRODUCTION

To qualify under the FRATERNAL ORGANIZATION status Bingo Enabling Act §2001.002 (11)(a)(b):

“Fraternal organization” means:

- (a) A nonprofit organization organized to perform and engaged primarily in performing charitable, benevolent, patriotic, employment-related, or educational functions.
- (b) A nonprofit organization representing the owners and lessees of a majority of the real property located within a designated “National Historical District” whose net proceeds are used for restoration, construction, maintenance, and security in the district.

The term “fraternal organization” does not include an organization whose members are predominantly veterans or dependents of veterans of the armed services of the United States.

Listed below are a few questions to consider before your organization begins the application process:

1. Is your organization a non-profit unincorporated association or corporation?
2. Is the conduct of bingo legal in the municipality, county, or justice precinct where your organization has its primary business office? If not, you may be able to play in an adjacent county where bingo is legal. Check the adjacent counties.
3. Has your 501(c) been active for at least three years?
4. Has your organization been established in the state of Texas for at least three years?

If you answer “NO” to any of these questions, your organization is not currently qualified for a license to conduct charitable bingo.

If you answer “YES” to all of the questions, proceed with your application, and utilize this guide to assist you in the process.

ELIGIBILITY

The applicant must be an unincorporated association or corporation organized to perform and engage in charitable work.

The name of the applicant organization must match the name stated in its organizing instruments.

Submit the following:

- A signed copy of the organization's organizing instruments, including any bylaws, constitution, charter, and articles of incorporation.
-

501(c) EXEMPTION

The applicant must hold a valid 501(c) exemption through the Internal Revenue Service.

Submit one of the following:

If the Commission is unable to validate directly with the Internal Revenue Service that the organization has a 501(c) designation, the Commission will request additional documentation from the applicant. The supporting documentation may include:

1. A copy of your "Letter of Determination" issued by the IRS, if your organization maintains its own 501(c) exemption.

Or

2. If your organization is covered under a group 501(c) exemption, submit FORMID 110 *Verification by Parent for Charitable Organization Conductor*, and a copy of your parent organization's letter from the IRS that grants approval to cover its affiliated subordinate units.

DISTRIBUTION OF INCOME

The applicant may not distribute any income to members, officers, or governing body except as reasonable compensation for services.

Submit the following:

- The most recent copy of *IRS Form 990* if the organization is required to file it with the Internal Revenue Service.

Indicate on application if organization is not required to file *Form 990*. (*FORMID 1*, Item 12.)

ORGANIZED IN TEXAS FOR THREE YEARS

The applicant must have been established in Texas for at least three years. The applicant must submit documentation that reflects the applicant's name and Texas address. The documents must either be dated at least three years prior to the application date or establish that the organization was founded more than 3 years ago.

Submit one of the following:

1. A copy of a listing in a publication such as a national roster or newspaper article if not affiliated with a state or national organization.

Or

2. A letter to the applicant from a government agency.
-

MEMBERSHIP

The applicant must have a bona fide membership and may appoint only the organization's members to serve as operators.

Submit the following:

- A current membership list with all officers and directors noted. The membership list will be compared to the persons listed on the application to confirm that only members have been named as operators.

ORGANIZATION'S PURPOSE

Proof of organization is currently active and has been continuously engaged in furthering its authorized purposes for the past three years.

Submit the following:

1. Organizing instruments describing the organization's purposes.
 2. Copies of minutes from three annual membership meetings reflecting that the organization voted on the election of officers and reported on matters related to furthering the organization's purpose.
 3. Collectively, the three meeting minutes must encompass a thirty-six-month period (i.e., one per year).
 4. The meeting minutes must be dated and signed by an officer of the organization.
-

PUBLIC SUPPORT OF A CANDIDATE

The applicant may not authorize or support a candidate for public office.

Submit the following:

- Organizing instrument(s) reflecting that organization has not authorized support or opposition of a public office candidate.

DEMONSTRATION OF PROGRESS

The applicant must demonstrate significant progress toward the accomplishment of the organization's purposes during the 24 months preceding the date of application.

What is needed:

- At least three different types of acceptable documents as proof that the organization was engaged in furthering its charitable purpose for the time period beginning one year prior to the date the application was signed.

Examples of acceptable documentation:

1. Canceled checks
2. Newspaper Articles
3. Brochures
4. Receipts
5. Meeting minutes
6. *IRS Form 990*

All documents must be dated and indicate the organization's name. To establish the beginning date, an organization may submit documentation dated up to three months prior to the year before the application was signed in order to prove that the organization has been engaged in furthering its charitable purpose throughout the past twelve months.

Documentation Included:

- ☐ 1. _____
- ☐ 2. _____
- ☐ 3. _____

CRIMINAL HISTORY INVESTIGATION

The applicant must ensure that none of the organization's officers, directors and operators have been convicted in any jurisdiction of a gambling or gambling-related offense; and have not been convicted of a criminal fraud offense, with the exception of a criminal fraud offense that is a Class C misdemeanor.

The Commission will compare the names of officers and directors included in the documents to the application to ensure all officers and directors have been disclosed. A criminal history check on all officers, directors and operators will occur. Any officer, director, or operator listed on the application not meeting the criminal history background requirement must resign before a license may be issued.

The guidelines and factors used by the Charitable Bingo Operations Division related to bingo workers can be found at:

[http://www.txbingo.org/export/sites/bingo/Documents/Guidelines for Current Licensees Registered Workers and Applicants.pdf](http://www.txbingo.org/export/sites/bingo/Documents/Guidelines_for_Current_Licensees_Registered_Workers_and_Applicants.pdf).

Submit one of the following:

1. A signed copy of the applicant organization's organizing instruments, including any bylaws, constitution, charter, and articles of incorporation that list the officer and director positions.

Or

2. If officers and/or directors are not listed in organizing instruments, a current membership list identifying officers and directors.

Or

3. If officer and/or director positions are unfilled, a statement signed by an officer indicating which positions are vacant.

LETTER OF GOOD STANDING

Submit the following:

- Proof the applicant is in good standing with the Secretary of State. (The right to do business in Texas.) The Commission will request additional documentation from the applicant if unable to validate good standing directly with the SOS.

This documentation may include a copy of “Tax Clearance Letter for Reinstatement” from the Texas State Comptroller of Public Accounts and a stamped, filed copy of an “Application for Reinstatement” from the SOS.

REQUIRED TRAINING

- The Bingo Chairperson is required to take the On-Line Bingo Training located in the Bingo Service Portal: <https://bsc.txbingo.org/>

All members of the organization involved in the conduct of Bingo are highly encouraged to complete the online training.

REQUIRED FORMS

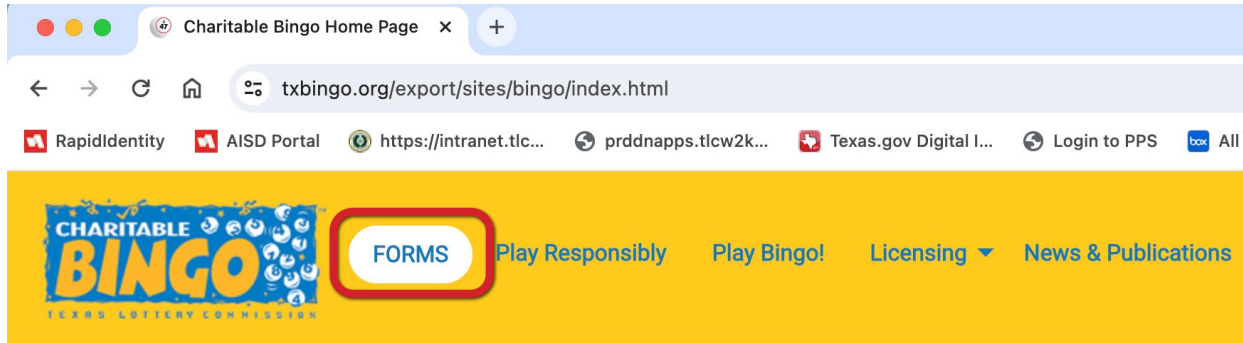
1. *Application for an Original License to Conduct Bingo FORMID 1*
2. *Application for an Original License to Conduct Bingo Supplement FORMID 7*
3. *Add Individuals to a License to Conduct Bingo FORMID 2*
4. **Bond Information** (Submit one of the following)
 - a. **Assignment of Security for a License to Conduct Bingo FORMID 3**
(Assignment of account, such as Certificates of Deposit/Savings, for the specified amount to the Texas Lottery Commission.)
 - b. **Surety Bond for a License to Conduct Bingo FORMID 4** (Provide a bond from an authorized agent.)
 - c. **Cash Bond** (Send a check or money order payable to “TX State Comptroller”.)
 - d. **U.S. Treasury Bonds** (No form is available, must be submitted with application.)
 - e. **Letters of Credit** (No form is available, must be submitted with application.)

SUPPLEMENTAL FORMS

1. ***Application for Registry of Bingo Workers FORMID 46:*** (This form must be completed by a person that will be involved with the conduct of bingo as an operator, manager, cashier, usher, caller, salesperson, bookkeeper, or Bingo Chairperson for an annual license holder.)
2. ***Add Designated Member to Conductor License FORMID 62:*** (This form must be submitted by an applicant for a license to conduct bingo to designate an individual as a member of their organization for the purposes of conducting bingo.)
3. ***Verification by Parent for Charitable Organization Conductor FORMID 110:*** (This form must be submitted by an organization applying for a license to conduct charitable bingo in Texas that is a subordinate organization to a parent organization. The form will verify that the subordinate organization is in good standing with the parent organization and whether the subordinate organization is covered under the 501(c) group exemption letter issued by the Internal Revenue Service (IRS) to the parent organization.)
4. ***Return of Organization Exempt from Income Tax IRS Form 990:*** (This form is used by tax-exempt organizations and nonexempt charitable trusts, to provide the IRS with the information required by section 6033.)

All forms, except for IRS forms, are available on the Texas Charitable Bingo Operations Division website at: www.txbingo.org.

Once the website is open, click on “Forms.”



You can search for forms by using Search function or Type of license.

Charitable Bingo Forms

A screenshot of the Charitable Bingo Forms search interface. It features a light gray background. On the left, there is a dropdown menu labeled 'Type' with a blue selection box, highlighted by a red rectangular box. To its right is a small 'Reset' button. Further right is a 'Form' label with a small upward-pointing triangle. On the far right, there is a search bar with the placeholder text 'Search:' and an empty input field, also highlighted by a red rectangular box. Below the search bar, the text 'Form ID' is visible with small up and down arrows on either side.

Please note that application processing time depends upon several variables, including the completeness and accuracy of the application and whether required supplemental documentation is provided or not.

A FINAL-QUICK CHECKLIST

Ensure that all forms, fees, and documentation are submitted with the application package.

Submit Now:

1. ***Application for an Original License to Conduct Bingo FORMID 1.*** Do not leave any item blank. If an item does not apply, enter “N/A.”
2. ***Add Individuals to a License to Conduct Bingo FORMID 2.***
3. ***Application for Registry of Bingo Workers FORMID 46.***
4. **Copy of the Bingo Training Certificate.**
5. **All applicable Organizational documents (Charter, members list, bylaws, etc.)**

May submit now or when notified:

1. ***Application for an Original License to Conduct Bingo Supplement FORMID 7.***
2. ***Bond*** – Submit a check made payable to “Texas State Comptroller” or ***Assignment of Security for a License to Conduct Bingo FORMID 3 or Surety Bond for a License to Conduct Bingo FORMID 4*** for the amount calculated. The original surety bond must be mailed to our office signed by two officers of the organization.
3. **Add Individuals to a License to Conduct Bingo FORMID 2** to designate a bookkeeper and operators if they have not been submitted previously. These positions require a worker registry badge.

Please see Texas Administrative Code Rule 402.420 for additional reference aide.
<https://texreg.sos.state.tx.us/fids/202304827-1.pdf>

Ensure all required documentation is submitted.

APPENDIX

The documents included below are presented as examples only and may not represent a complete list of acceptable documentation. Please check the appropriate agency website or contact the appropriate individuals for the latest version of any form and/or any potential equivalent, acceptable documentation not represented here.

EXAMPLE 1 – Articles of Incorporation and Bylaws

Bylaws are your organization's internal affairs guidebook. Bylaws establish procedures for holding elections, organizing meetings, quorum requirements, membership structure (if needed) and other essential operations of your nonprofit. Bylaws serve as your organizational manual and will help guide the orderly operation of your organization.

Article I. Name of Organization

The name of the organization is YOUR NONPROFIT NAME HERE.

Article II. Corporate Purpose

Section 1. Nonprofit Purpose

This is the language that is required in your Articles of Incorporation by the IRS. It is not necessary to include this in your Bylaws, but it is a good idea to restate it as a reference.

Section 2. Specific Purpose

Here you put the purpose of your organization as well as the specific activities you will be involved in. It is a good idea to list the major activities of your nonprofit without being too specific about the details. You want to have a focused scope of work without limiting the ability to grow the organization in the future.

Article III. Membership

Membership in your nonprofit can be limited to your board of directors or it can also include members of the public. This is a decision you should make at your first meeting when you adopt your Bylaws.

If you do not intend to have public membership, then the following wording is all that is necessary:

“The membership of the corporation shall consist of the members of the Board of Directors.”

Section 1. Eligibility for Membership

Section 2. Annual Dues

Section 3. Rights of Members

Section 4. Resignation and Termination

Section 5. Non-voting Membership

EXAMPLE 1 – Articles of Incorporation and Bylaws (cont'd)

Article IV. Meetings of Members

If you do not have public membership, you can skip this Article.

Section 1. Regular Meetings

A membership nonprofit should hold at least one (1) member meeting each year. Check with the Secretary of State to see if any state statutes apply to member meetings.

Section 2. Annual Meetings

Section 3. Special Meetings

Section 4. Notice of Meetings

Section 5. Quorum

Check with the Secretary of State office to see if quorum requirements may apply to your member meetings.

Section 6. Voting

Article V. Board of Directors

Your board of directors are members of your organization, but they are given special responsibilities and authority. If there is one section of your Bylaws that you will be referencing frequently, this is it.

Section 1. General Powers

Section 2. Number, Tenure, Requirements, and Qualifications

Check with the Secretary of State to see the minimum number of board members required in Texas. As with many things in the Bylaws, it is your choice on what to include as criteria for your board members. Requiring a cash donation to be on the board is not uncommon and many granting organizations require it.

Section 3. Regular and Annual Meetings

Section 4. Special Meetings

Section 5. Notice

Section 6. Quorum

Section 7. Forfeiture

Section 8. Vacancies

Section 9. Compensation

Section 10. Informal Action by Directors

EXAMPLE 1 – Articles of Incorporation and Bylaws (cont'd)

Section 11. Confidentiality

This is not a requirement in most states and its inclusion is optional.

Section 12. Advisory Council

Section 13. Parliamentary Procedure

Section 14. Removal

Article VI. Officers

Every Board of Directors needs officers. The Texas Business Organizations Code requires a nonprofit corporation to have at least three directors, one president, and one secretary. The same person cannot be both the president and secretary. Officers and directors must be natural persons, but may be known by other titles.

Section 1. President

Section 2. Vice-President

Section 3. Secretary

Section 4. Treasurer

Section 5. Election of Officers

Section 6. Removal of Officer

Section 7. Vacancies

Article VII. Committees

Section 1. Committee Formation

Section 2. Executive Committee

Section 3. Finance Committee

Article VIII. Corporate Staff

Even if you do not have any paid staff members for your organization, it is good to prepare for this eventuality.

Section 1: Executive Director

Article IX. Conflict of Interest and Compensation

From Appendix A of IRS Form 1023 (the form you will fill out when applying for 501(c) 3 status). This is not mandatory but is recommended.

Section 1: Purpose

EXAMPLE 1 – Articles of Incorporation and Bylaws (cont'd)

Section 2: Definitions

Section 3. Procedures

Section 4. Records of Proceedings

Section 5. Compensation

Section 6. Annual Statements

Section 7. Periodic Reviews

Section 8. Use of Outside Experts

Article X. Indemnification

An indemnity clause is authored to help prevent board members and employees from being sued if someone were to file a lawsuit against your organization.

Section 1. General

Section 2. Expenses

Section 3. Insurance

Article XI. Books and Records

Article XII. Amendments

Section 1. Articles of Incorporation

Section 2. Bylaws

Adoption of Bylaws

It's good practice to record the date the Bylaws are passed (or amended) and have the board president sign the final document with the secretary attesting to the signature. Some organizations will have all board members sign this document.

We, the undersigned, are all the initial directors or incorporators of this corporation, and we consent to, and hereby do, adopt the foregoing Bylaws, consisting of the ## preceding pages, as the Bylaws of this corporation.

ADOPTED AND APPROVED by the Board of Directors on this ____ day of _____, 20__.

M. Jones, President - Nonprofit, Inc.

ATTEST: R. Browning, Secretary - Nonprofit, Inc.

EXAMPLE 2 – Acceptable Letter from IRS

<p>Internal Revenue Service P.O. Box 2508 Cincinnati, OH 45201</p> <p>Date: December 2, 2011</p> <p>Building a Better Community %John Doe 1234 Town Street Town, USA 12345</p> <p>Dear Sir or Madam:</p> <p>This is in response to your request of December 1, 2011, regarding your tax-exempt status.</p> <p>Our records indicate that in December 1968 the Building a Better Community was recognized as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code and was classified as a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(a)(vi) of the Code.</p> <p>Even though the Building a Better Community was issued an individual ruling, this ruling covers its chapters, branches and auxiliaries.</p> <p>Donor may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.</p> <p>If you have any questions, please call us at the telephone number shown in the heading of this letter.</p> <p>Sincerely, <i>Cindy Thomas</i> Cindy Thomas Manager, Exempt Organizations Determinations</p>	<p>Department of the Treasury</p> <p>Person to Contact: Ms. Harris #0123456 Toll Free Telephone Number: 877-829-5500 Federal Identification Number: 12-3456789</p> <h3>ACCEPTABLE GROUP LETTER</h3> <p>Letters are from the IRS and must include:</p> <ol style="list-style-type: none">1) Group's EIN2) Group's name and address.3) The IRS considers your organization a 501(c)(3) organization.4) Letter must be dated at least 3 years prior to date of application. <p>Must provide a letter from the CEO or CEO equivalent stating that your organization is covered under the national IRS letter.</p>
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EXAMPLE 3 - IRS Letter of Determination

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **OCT 08 1998**

Employer Identification Number:
01-

DLN:

17

Contact Person:

Contact Telephone Number:

Our Letter Dated:
February 1994

Addendum Applies:
No

GREAT

SOCIETY

PO BOX

CR Y ISLES, 4 2

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

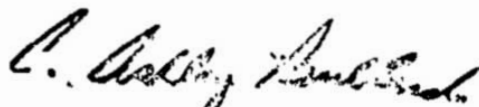
Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

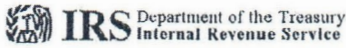
If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



District Director

EXAMPLE 4 - Letter from Government Agency



OGDEN UT 84201-0038

In reply refer to: 0443289478
Mar. 17, 2014 LTR 147C 0
2 8 000000 00
00003163
BODC: SB



AVE
SAN ANTONIO TX 78

032283

Employer Identification Number: 2 8

Dear Taxpayer:

Thank you for your inquiry of Mar. 06, 2014.

Your Employer Identification Number (EIN) is 2 8. Please keep this letter in your permanent records. Enter your name and EIN on all federal business tax returns and on related correspondence.

If you need forms, schedules, or publications, you can obtain them by visiting the IRS web site at www.irs.gov or by calling toll free at 1-800-TAX-FORM (1-800-829-3676).

Please call our toll-free telephone number at 1-800-829-4933 with any questions you may have.

You also can write to us at the address shown at the top of this letter's first page.

When you write to us, please attach this letter and, in the spaces below, give us your telephone number with the hours we can reach you in case we need more information. You also may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

EXAMPLE 5 - IRS Form 990

Click on the question-mark icons to display help windows.
The information provided will enable you to file a more complete return and reduce the chances the IRS will need to contact you.

Form 990-EZ Department of the Treasury Internal Revenue Service	Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form, as it may be made public. Go to www.irs.gov/Form990EZ for instructions and the latest information.	OMB No. 1545-0047 <div style="font-size: 24pt; font-weight: bold;">2023</div> Open to Public Inspection
A For the 2023 calendar year, or tax year beginning , 2023, and ending , 20		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		
C Name of organization ? Number and street (or P.O. box if mail is not delivered to street address) ? Room/suite City or town, state or province, country, and ZIP or foreign postal code		
D Employer identification number ? E Telephone number F Group Exemption Number ?		
G Accounting Method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify): _____		
H Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990).		
I Website: _____		
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other: _____		
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$		
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) ? Check if the organization used Schedule O to respond to any question in this Part I <input type="checkbox"/>		
Revenue	1 Contributions, gifts, grants, and similar amounts received	1
	2 Program service revenue including government fees and contracts	2
	3 Membership dues and assessments	3
	4 Investment income	4
	5a Gross amount from sale of assets other than inventory 5a	
	b Less: cost or other basis and sales expenses 5b	
	c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a) 5c	
	6 Gaming and fundraising events:	
	a Gross income from gaming (attach Schedule G if greater than \$15,000) 6a	
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) 6b	
c Less: direct expenses from gaming and fundraising events 6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 6d		
7a Gross sales of inventory, less returns and allowances 7a		
b Less: cost of goods sold 7b		
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a) 7c		
8 Other revenue (describe in Schedule O) 8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 9		
Expenses	10 Grants and similar amounts paid (list in Schedule O) 10	
	11 Benefits paid to or for members 11	
	12 Salaries, other compensation, and employee benefits ? 12	
	13 Professional fees and other payments to independent contractors ? 13	
	14 Occupancy, rent, utilities, and maintenance 14	
	15 Printing, publications, postage, and shipping 15	
	16 Other expenses (describe in Schedule O) ? 16	
	17 Total expenses. Add lines 10 through 16 17	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9) 18	
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) 19	
	20 Other changes in net assets or fund balances (explain in Schedule O) 20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 21	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form 990-EZ (2023)

EXAMPLE 5 – IRS Form 990 (cont'd)

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☐

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments		22
23	Land and buildings		23
24	Other assets (describe in Schedule O)		24
25	Total assets		25
26	Total liabilities (describe in Schedule O)		26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)		27

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . . ☐

What is the organization's primary exempt purpose?

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28

(Grants \$) If this amount includes foreign grants, check here

29 _____

(Grants \$) If this amount includes foreign grants, check here ☐

30

(Grants \$) If this amount includes foreign grants, check here ☐

31 Other program services (describe in Schedule O)

(Grants \$) If this amount includes foreign grants, check here ☐

32 Total program service expenses (add lines 28a through 31a)

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV ☐

[illegible]

EXAMPLE 5 – IRS Form 990 (cont'd)

Form 990-EZ (2023)

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Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

		Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a	37a		
b Did the organization file Form 1120-POL for this year?	37b		
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		
b If "Yes," complete Schedule L, Part II, and enter the total amount involved	38b		
39 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on line 9	39a		
b Gross receipts, included on line 9, for public use of club facilities	39b		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911:; section 4912:; section 4955:			
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization			
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		
41 List the states with which a copy of this return is filed:			
42a The organization's books are in care of: Telephone no.			
Located at: ZIP + 4			
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country:	42b	Yes	No
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country:	42c		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year	43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		
c Did the organization receive any payments for indoor tanning services during the year?	44c		
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		

Form **990-EZ** (2023)

EXAMPLE 5 - IRS Form 990 (cont'd)

Form 990-EZ (2023)

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- 46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47	<input type="checkbox"/>	<input type="checkbox"/>

- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48	<input type="checkbox"/>	<input type="checkbox"/>
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- 49a** Did the organization make any transfers to an exempt non-charitable related organization?

49a	<input type="checkbox"/>	<input type="checkbox"/>
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- b** If "Yes," was the related organization a section 527 organization?

49b	<input type="checkbox"/>	<input type="checkbox"/>
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- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

- f** Total number of other employees paid over \$100,000

- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

- d** Total number of other independent contractors each receiving over \$100,000

- 52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	
	Firm's name		Firm's EIN	
	Firm's address		Phone no.	

May the IRS discuss this return with the preparer shown above? See instructions

☐ Yes ☐ No

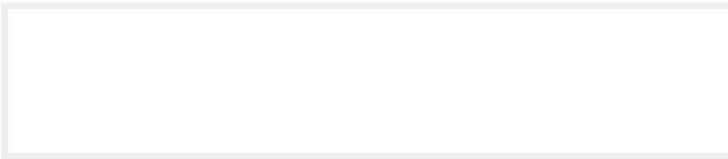
Form **990-EZ** (2023)

EXAMPLE 6 – Tax Clearance Letter for Reinstatement



TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

P.O. Box 13528 • Austin, TX 78711-3528



Tax Clearance Letter for Reinstatement*

To: Texas Secretary of State
Corporations Section

Re: _____
Taxpayer number: _____
File number: _____

The referenced entity has met all franchise tax requirements and is eligible for reinstatement through _____

** The reinstatement must be filed with the Texas Secretary of State on or before the expiration date of this letter. After this date, additional franchise tax filing requirements must be met, and a new request for tax clearance must be submitted.*

You can file for reinstatement online at www.sos.state.tx.us/corp/sosda/index.shtml. Forms and instructions for reinstatement are available at www.sos.state.tx.us/corp/forms_option.shtml or by calling 512-463-5555. This tax clearance letter must be attached to the reinstatement forms.

EXAMPLE 7 - Application for Reinstatement

Form 801 (Revised 12/23)	 Application for Reinstatement And Request to Set Aside Tax Forfeiture	This space reserved for office use.
Submit in duplicate to: Secretary of State P.O. Box 13697 Austin, TX 78711-3697 512 463-5555 FAX: 512 463-5709 Filing Fee: See instructions		

1. The name of the entity is: _____

The entity is a foreign entity that was required to obtain its registration under a name that differs from the legal name stated above. The fictitious name under which the entity is registered is:

2. The file number issued to the filing entity by the secretary of state is: _____

3. The entity was forfeited or revoked under the provisions of the Texas Tax Code on: _____
mm/dd/yyyy

4. The undersigned requests that the forfeiture or revocation of the entity be set aside, and certifies that:
- The entity has filed each delinquent report that is required by chapter 171 of the Tax Code and has made payment for the tax, penalty, and interest imposed and that is due at the time of this application as evidenced by the attached tax clearance letter; and
 - On the date of forfeiture or revocation, the undersigned person was:
 - an officer, director, or shareholder of the above-named for-profit or professional corporation; or
 - an officer, director, or member of the above-named professional association; or
 - an officer, director, or member of the above-named nonprofit corporation; or
 - a member or manager of the above-named limited liability company; or
 - a partner of the above-named limited partnership; or
 - a trustee or beneficial owner of the above-named statutory or business trust.

Additional Required Documentation or Filings

- ☐ Comptroller of Public Accounts Tax Clearance Letter
- ☐ Letter of Consent or Amendment to Certificate of Formation or Application for Registration
(Required when entity name is no longer available.)

Execution

The undersigned declares under penalty of perjury, and the penalties imposed by law for the submission of a materially false or fraudulent instrument, that the undersigned is authorized to make this request; that the statements contained herein are true and correct; and that tax clearance was not obtained by providing false or fraudulent information.

Date: _____

By: _____
Name of entity (see instructions)

Signature of authorized person (see instructions)

Printed or typed name of authorized person

For assistance:
1-800-BINGO77
(1-800-246-4677)

txbingo.org

bingo.services@lottery.state.tx.us