

# NONPROFIT MEDICAL 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 **NONPROFIT MEDICAL ORGANIZATION** status

**Bingo Enabling Act §2001.101 (a)(2):** “Nonprofit Medical Organization” means a nonprofit organization that:

- (A) whose predominant activities are for the support of medical research or treatment programs; and
- (B) that for at least three years:
  - (i) must have had a governing body or officers elected by a vote of members or by a vote of delegates elected by the members; or
  - (ii) must have been affiliated with a state or national organization organized to perform the same purposes as the nonprofit organization.

Your organization has decided to conduct bingo to raise fund for a charitable purpose and needs to obtain a license to operate legally.

Here are some questions to consider before your organization begins the 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, you are not currently qualified for a license to conduct charitable bingo.

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

## SUPPORT MEDICAL PROGRAMS

The primary activities of the applicant must support medical research or treatment programs.

### **Submit the following:**

1. A signed and dated copy of the most recent version of all the organization's organizing instruments.
  2. The name of the applicant organization must match the name provided on the organizing instruments.
- 

## OFFICERS ELECTED BY MEMBERS

The applicant must have had a governing body or officers elected by the vote of the members or delegates elected by the members, for at least three years.

### **Submit the following:**

1. Copies of meeting minutes recording officer elections for the past three years, indicating the date of each meeting and the signature of an officer.

*Or*

2. A dated list of officers and positions held for each year of the past three years. Additionally, include a statement signed by an officer indicating which positions, if any, were left vacant if the organization had defined positions in its organizing instrument(s) that were not filled.

## STATE OR NATIONAL AFFILIATION

The applicant must have been affiliated with a state or national organization, organized to perform the same purposes for at least three years.

### Submit the following:

1. Verification by Parent for Charitable Organization *Verification by Parent for Charitable Organization Conductor FORMID 110*.

And

2. A copy of a listing in a publication such as a national roster or newspaper article naming the organization, or a letter or other document provided or issued to the applicant from a government agency.

The document submitted must reflect the applicant's name, Texas address, and establish the date the organization was founded and at least three years of existence.

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## 501(C) EXEMPTIONS

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

### Submit the following:

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

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

Or

2. If your organization is covered under a group 501(c) exemption, submit a letter of good standing from your parent organization or a *Verification by Parent for Charitable Conductor FORMID 110* and a copy of the parent organization's letter from the IRS granting 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 one of the following:**

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

Or

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

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## 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; nor have they been convicted of a criminal fraud offense, except for a criminal fraud offense classified as a Class C misdemeanor.

The Commission will cross-reference the names of the officers and directors provided in the documents with those listed in the application to ensure all officers have been disclosed. A criminal history check will be conducted on all officers, directors, and operators.

Any officer, director, or operator who does not meeting the criminal history background requirement must resign before a license can be issued. The guidelines and criteria used by the Charitable Bingo Operations Division related to bingo workers can be found at: <https://www.txbingo.org/export/sites/bingo/Licensing/Worker/index.html>

**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 vacant, include a statement signed by an officer indicating which positions are unfilled.

## DEMONSTRATE PROGRESS

The applicant must demonstrate significant progress toward achieving the organization's objectives (purposes) during the 24 months preceding the application date.

### Required Documentation:

The organization must submit at least three different types of acceptable documents as evidence of its active involvement in advancing its charitable mission during the twelve-month period preceding the application date.

### Examples of acceptable documentation:

1. Canceled checks supporting medical treatment or research programs, such as those affiliated with the American Cancer Society, Muscular Dystrophy Association, or other recognized organizations dedicated to the disease eradication.
2. Canceled checks used for the purchase of medical equipment or to provide medical assistance to the underprivileged.
3. Letters of appreciation from individuals or organizations receiving benefits from treatment.
4. *IRS Form 990*
5. Newspaper articles

All documents must be dated and clearly display the organization's name.

To establish the beginning date, an organization may submit documentation dated up to three months before the preceding year's application date to demonstrate continuous engagement in furthering their charitable objectives throughout the past twelve months.

### Documentation Included:

- ☐ 1. \_\_\_\_\_
- ☐ 2. \_\_\_\_\_
- ☐ 3. \_\_\_\_\_



## ORGANIZATION'S MEMBERS AS OPERATORS

The applicant 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 cross-referenced with the individuals listed on the application to ensure that only members have been appointed as operators.

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## LICENSE APPLICATION REQUIREMENTS

### **Submit the following:**

- Documentation demonstrating that your organization is in good standing with the Texas Secretary of State is required. If the Commission is unable to directly verify good standing with the SOS, additional documentation may be requested from the applicant. This documentation may include a copy of the "Tax Clearance Letter for Reinstatement" from the Texas State Comptroller of Public Accounts, along with a stamped and filed copy of an "Application for Reinstatement" from the SOS.

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## 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 involved in the conduct of bingo are highly encouraged to complete the online training.

## REQUIRED FORMS

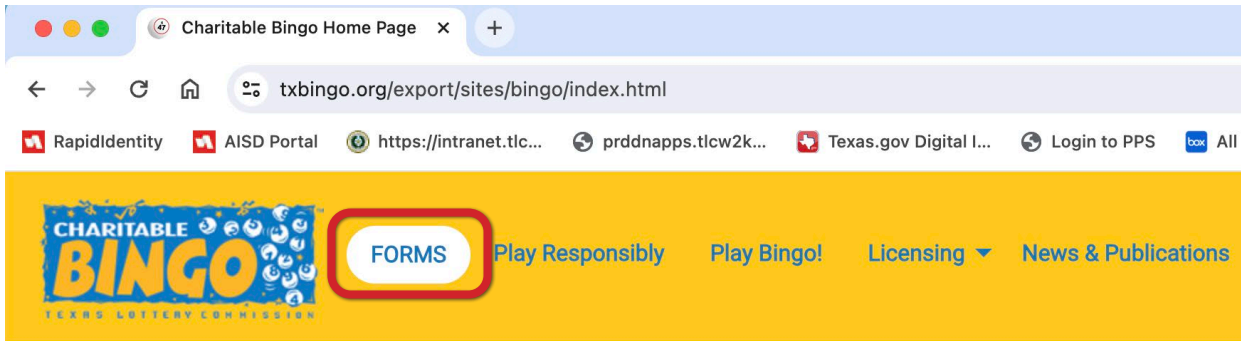
1. ***Application for an Original License to Conduct Bingo FORMID 1 (Part 1)***
  2. ***FORMID 7 (Part 2)***
  3. ***Add Individuals to a License to Conduct Bingo FORMID 2***
  4. ***Bond Information (Submit one of the following)***
    - a. ***Assignment of Security for a License to Conduct Bingo FORMID 3***  
(Assignment of an 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 “Texas 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, salespersons, bookkeeper, or Bingo Chairperson for an annual license holder.)
2. ***Add Designated Member to Conductor License FORMID 62*** (This form must be submitted by a licensed authorized organization or 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](http://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 search bar with the placeholder text 'Search:' and an empty input field, both highlighted with a red rectangular box. Below the search bar is a horizontal filter bar. On the left of this bar is a dropdown menu labeled 'Type' with a blue selection box, also highlighted with a red rectangular box. To the right of the 'Type' dropdown is a 'Reset' button. Further right is a 'Form' label with a small upward-pointing triangle icon. On the far right of the filter bar is a 'Form ID' label with a small downward-pointing triangle icon.

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 included in the application package when submitting it to our office.

### 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 and 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 – Nonprofit Bylaws/Constitution

***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 you through the orderly operation of your organization.***

***There may be certain things you will need to comply with the laws in Texas (number of meetings, minimum number of board members, etc.). Check with the Texas Secretary of State to see what laws apply to your nonprofit.***

### Bylaws of

### XYZ Institute for Medical Research

#### Article 1 Offices

##### Section 1. Principal Office

The principal office of the corporation is located in \_\_\_\_\_, County of \_\_\_\_\_, State of Texas.

##### Section 2. Change of Address

The designation of the county or state of the corporation's principal office may be changed by amendment of these bylaws.

##### Section 3. Other Offices

The corporation may also have offices at such other places, within or without its state of incorporation, where it is qualified to do business, as its business and activities may require, and as the board of directors may, from time to time, designate.

#### Article 2 Nonprofit Purposes

##### Section 1. IRC Section 501(c)(3) Purposes

This corporation is organized exclusively for one or more of the purposes as specified in Section 501(c)(3) of the Internal Revenue Code, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code.

##### Section 2. Specific Objectives and Purposes

The specific objectives and purposes of this corporation shall be: ...

## EXAMPLE 1 – Nonprofit Bylaws/Constitution (cont'd)

### Article 3 Directors

#### Section 1. Number

The corporation shall have two directors and collectively they shall be known as the board of directors.

#### Section 2. Qualifications

Directors shall be of the age of majority in this state. Other qualifications for directors of this corporation shall be as follows: ...

#### Section 3. Powers

Subject to the provisions of the laws of this state ...

#### Section 4. Duties

It shall be the duty of the directors to: ...

#### Section 5. Term of Office

Each director shall hold office for a period of ...

#### Section 6. Compensation

Directors shall serve without compensation except that a reasonable fee may be paid to ...

#### Section 7. Place of Meetings

Meetings shall be held at the principal office of the corporation ...

#### Section 8. Regular Meetings

Regular meetings of directors shall be held on ...

#### Section 9. Special Meetings

Special meetings of the board of directors may be called by ...

#### Section 10. Notice of Meetings

Unless otherwise provided by the articles of incorporation, these bylaws, ...

**Regular Meetings.** No notice need be given of any regular meeting of the board of directors.

**Special Meetings.** At least one week prior notice shall be given by the secretary

**Waiver of Notice.** Whenever any notice of a meeting is required to be given ...

#### Section 11. Quorum for Meetings

A quorum shall consist of \_\_\_\_\_ of the members of the board of directors. ...

#### Section 12. Majority Action as Board Action

Every act or decision done or made by a majority of the ...

## **EXAMPLE 1 – Nonprofit Bylaws/Constitution (cont'd)**

### **Section 13. Conduct of Meetings**

Meetings of the board of directors shall be presided over by the chairperson of the board, or, ...

### **Section 14. Vacancies**

Vacancies on the board of directors shall exist (1) on the death, resignation, or removal of any director, and (2) whenever the number of authorized directors is increased. ...

### **Section 15. Nonliability of Directors**

The directors shall not be personally liable for the debts, liabilities, or other obligations of the corporation.

### **Section 16. Indemnification by Corporation of Directors and Officers**

The directors and officers of the corporation shall be indemnified by the corporation to the fullest extent permissible under the laws of this state.

### **Section 17. Insurance for Corporate Agents**

Except as may be otherwise provided under provisions of law, the ...

## **Article 4 Officers**

### **Section 1. Designation of Officers**

The officers of the corporation shall be a president, a vice president, a secretary, and a treasurer. The corporation may also have a chairperson of the board, one or more vice presidents, assistant secretaries, assistant treasurers, and other such officers with such titles as may be determined from time to time by the board of directors.

### **Section 2. Qualifications**

Any person may serve as officer of this corporation.

### **Section 3. Election and Term of Office**

Officers shall be elected by the board of directors, at any time, and each officer shall hold office until he or she resigns or is removed or is otherwise disqualified to serve, or until his or her successor shall be elected and qualified, whichever occurs first.

### **Section 4. Removal and Resignation**

Any officer may be removed, either with or without cause, by the board of directors, at any time. Any officer may resign at any time by giving written notice to ...

### **Section 5. Vacancies**

Any vacancy caused by the death, resignation, removal, disqualification, or otherwise, of any officer shall be filled by the board of directors.

### **Section 6. Duties of President**

The president shall be the chief executive officer of the corporation and shall, subject to the control of the board of directors, supervise and control the affairs of the corporation and the activities of the officers.

## **EXAMPLE 1 – Nonprofit Bylaws/Constitution (cont'd)**

### **Section 7. Duties of Vice President**

In the absence of the president, or in the event of his or her inability or refusal to act, the vice president shall perform all the duties of the president, ...

### **Section 8. Duties of Secretary**

The secretary shall: ...

### **Section 9. Duties of Treasurer**

The treasurer shall: ...

### **Section 10. Compensation**

The salaries of the officers, if any, shall be fixed from time to time by ...

## **Article 5 Committees**

### **Section 1. Executive Committee**

The board of directors may, by a majority vote of its members, designate an Executive Committee consisting of ...

### **Section 2. Other Committees**

The corporation shall have such other committees ...

### **Section 3. Meetings and Action of Committees**

Meetings and action of committees shall be governed by, ...

## **Article 6 Execution of Instruments, Deposits, and Funds**

### **Section 1. Execution of Instruments**

The board of directors, except as otherwise provided in these bylaws, ...

### **Section 2. Checks and Notes**

Except as otherwise specifically determined by resolution of the board of directors, ...

### **Section 3. Deposits**

All funds of the corporation shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depositories as the board of directors may select.

### **Section 4. Gifts**

The board of directors may accept on behalf of the corporation any contribution, gift, bequest, or devise for the nonprofit purposes of this corporation.

## **Article 7 Corporate Records, Reports, and Seal**

### **Section 1. Maintenance of Corporate Records**

The corporation shall keep at its principal office: ...



## **EXAMPLE 1 – Nonprofit Bylaws/Constitution (cont'd)**

### **Section 2. Corporate Seal**

The board of directors may adopt, use, and at will alter, a corporate seal. Such seal shall be kept at the principal office of the corporation. Failure to affix the seal to corporate instruments, however, shall not affect the validity of any such instrument.

### **Section 3. Directors' Inspection Rights**

Every director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents of every kind and ...

### **Section 4. Members' Inspection Rights**

If this corporation has any members, then each and every member shall have the following inspection rights, ...

### **Section 5. Right to Copy and Make Extracts**

Any inspection under the provisions of this article may be made in person or by agent or attorney and the right to inspection shall include the right to copy and make extracts.

### **Section 6. Periodic Report**

The board shall cause any annual or periodic report required under law to be prepared and delivered to an office of this state or to the members, if any, of this corporation, to be so prepared and delivered within the time limits set by law.

## **Article 8 IRC 501(c)(3) Tax Exemption Provisions**

### **Section 1. Limitations on Activities**

No substantial part of the activities of this corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation (except as otherwise provided by Section 501(h) of the Internal Revenue Code), and this corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office.

### **Section 2. Prohibition against Private Inurement**

No part of the net earnings of this corporation shall inure to the benefit of, or be distributable to, its members, directors or trustees, officers, or other private persons, except ...

### **Section 3. Distribution of Assets**

Upon the dissolution of this corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation, shall be distributed ...

### **Section 4. Private Foundation Requirements and Restrictions**

In any taxable year in which this corporation is a private foundation as described in Section 509(a) of the Internal Revenue Code, the corporation ...

## **EXAMPLE 1 – Nonprofit Bylaws/Constitution (cont'd)**

### **Article 9 Conflict of Interest and Compensation Approval Policies**

#### **Section 1. Purpose of Conflict-of-Interest Policy**

The purpose of this conflict of interest policy is to protect this tax-exempt corporation's interest when it is contemplating entering into ...

#### **Section 2. Definitions**

**Interested Person.** Any director, principal officer, member of a committee ...

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

#### **Section 3. Conflict of Interest Avoidance Procedures**

- a. Duty to Disclose. In connection with any actual or possible conflict of interest, ...
- b. Determining Whether a Conflict of Interest Exists. After disclosure ...
- c. Procedures for Addressing the Conflict of Interest. An interested person may ...
- d. Violations of the Conflicts of Interest Policy. If the governing board or ...

#### **Section 4. Records of Board and Board Committee Proceedings**

The minutes of meetings of the governing board and all committees with board delegated powers shall contain: ...

#### **Section 5. Compensation Approval Policies**

A voting member of the governing board who receives compensation, directly or indirectly, ...

#### **Section 6. 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: ...

#### **Section 7. Periodic Reviews**

To ensure the corporation operates in a manner consistent with charitable purposes ...

#### **Section 8. Use of Outside Experts**

When conducting the periodic reviews as provided for ...

### **Article 10 Amendment of Bylaws**

#### **Section 1. Amendment**

Subject to the power of the members, if any, of this corporation to adopt, amend, or repeal the bylaws of this corporation and except as may otherwise be specified under provisions of law, these bylaws, or any of them, may be altered, amended, or repealed and new bylaws adopted by approval of the board of directors.

## EXAMPLE 1 – Nonprofit Bylaws/Constitution (cont'd)

### Article 11 Construction and Terms

If there is any conflict between the provisions of these bylaws and the articles of incorporation of this corporation, the provisions of the articles of incorporation shall govern. Should any of the provisions or portions of these bylaws be held unenforceable or invalid for any reason, the remaining provisions and portions of these bylaws shall be unaffected by such holding. All references in these bylaws to the articles of incorporation shall be to the articles of incorporation, articles of organization, certificate of incorporation, organizational charter, corporate charter, or other founding document of this corporation filed with an office of this state and used to establish the legal existence of this corporation.

All references in these bylaws to a section or sections of the Internal Revenue Code shall be to such sections of the Internal Revenue Code of 1986 as amended from time to time, or to corresponding provisions of any future federal tax code.

### ADOPTION OF BYLAWS

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

\_\_\_\_\_ Dated: \_\_\_\_\_, 20XX

## EXAMPLE 2 – Government Agency Letter

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: December 2, 2011

Person to Contact:  
Ms. Harris  
#0123456  
Toll Free Telephone Number:  
877-829-5500  
Federal Identification Number:  
12-3456789

Building a Better Community  
%John Doe  
1234 Town Street  
Town, USA 12345

Dear Sir or Madam:

This is in response to your request of December 1, 2011, regarding your tax-exempt status.

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.

Even though the Building a Better Community was issued an individual ruling, this ruling covers its chapters, branches and auxiliaries.

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.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,  
*Cindy Thomas*  
Cindy Thomas  
Manager, Exempt Organizations  
Determinations

### ACCEPTABLE GROUP LETTER

Letters are from the IRS and must include:

- 1) Group's EIN
- 2) Groups's name and address.
- 3) The IRS considers your organization a 501(c)(3) organization.
- 4) Dated at least 3 years prior to dated application.

Must provide a letter from the CEO or CEO equivalent stating that your organization is covered under the national IRS letter.

## EXAMPLE 3 – IRS Letter of Determination

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

DEPARTMENT OF THE TREASURY

Date: OCT 08 2014

Employer Identification Number:

DLN:

ASSOCIATION  
P O BOX

DIABETES

58-00

Contact Person:

ID#

Contact Telephone Number:  
(877)

Accounting Period Ending:  
December 31

Public Charity Status:

Form 990/990-EZ/990-N Required:  
Yes

Effective Date of Exemption:  
September 12, 2014

Contribution Deductibility:  
Yes

Addendum Applies:  
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 5436



# EXAMPLE 4 - IRS Form 990

<b>Form 990-EZ</b>  Department of the Treasury Internal Revenue Service	<b>Short Form</b> <b>Return of Organization Exempt From Income Tax</b> 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 <a href="http://www.irs.gov/Form990EZ">www.irs.gov/Form990EZ</a> for instructions and the latest information.	OMB No. 1545-0047 <div style="font-size: 2em; font-weight: bold;">2023</div> <b>Open to Public Inspection</b>
<b>A For the 2023 calendar year, or tax year beginning</b> , 2023, and ending , 20		
<b>B Check if applicable:</b> <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		
<b>C Name of organization</b> ?  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		<b>D Employer identification number</b> ?  <b>E Telephone number</b>  <b>F Group Exemption Number</b> ?
<b>G Accounting Method:</b> <input type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify): _____ <b>I Website:</b> _____		<b>H Check</b> <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990). ?
<b>J Tax-exempt status (check only one)</b> - <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>K Form of organization:</b> <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other: _____ <b>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.</b> \$		
<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (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"/>		
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>
	<b>2</b> Program service revenue including government fees and contracts . . . . .	<b>2</b>
	<b>3</b> Membership dues and assessments . . . . .	<b>3</b>
	<b>4</b> Investment income . . . . .	<b>4</b>
	<b>5a</b> Gross amount from sale of assets other than inventory . . . . . <b>5a</b>	
	<b>b</b> Less: cost or other basis and sales expenses . . . . . <b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a) . . . . .	<b>5c</b>
	<b>6</b> Gaming and fundraising events:	
	<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . . <b>6a</b>	
	<b>b</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) . . . . . <b>6b</b>	
<b>c</b> Less: direct expenses from gaming and fundraising events . . . . . <b>6c</b>		
<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . . <b>6d</b>		
<b>7a</b> Gross sales of inventory, less returns and allowances . . . . . <b>7a</b>		
<b>b</b> Less: cost of goods sold . . . . . <b>7b</b>		
<b>c</b> Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a) . . . . . <b>7c</b>		
<b>8</b> Other revenue (describe in Schedule O) . . . . .	<b>8</b>	
<b>9</b> <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . .	<b>9</b>	
<b>Expenses</b>	<b>10</b> Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b>
	<b>11</b> Benefits paid to or for members . . . . .	<b>11</b>
	<b>12</b> Salaries, other compensation, and employee benefits ?	<b>12</b>
	<b>13</b> Professional fees and other payments to independent contractors ?	<b>13</b>
	<b>14</b> Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>
	<b>15</b> Printing, publications, postage, and shipping . . . . .	<b>15</b>
	<b>16</b> Other expenses (describe in Schedule O) ?	<b>16</b>
<b>17</b> <b>Total expenses.</b> Add lines 10 through 16 . . . . .	<b>17</b>	
<b>Net Assets</b>	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 9) . . . . .	<b>18</b>
	<b>19</b> 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) . . . . .	<b>19</b>
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	<b>21</b>
For Paperwork Reduction Act Notice, see the separate instructions. <span style="float: right;">Cat. No. 106421      Form <b>990-EZ</b> (2023)</span>		

### EXAMPLE 4 – 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	<b>Total assets</b> . . . . .	25	
26	<b>Total liabilities</b> (describe in Schedule O) . . . . .	26	
27	<b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> 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 4 – IRS Form 990 (cont'd)

Form 990-EZ (2023)

Page **3**

**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
<b>33</b> 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 . . . . .	<b>33</b>		
<b>34</b> 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 . . . . .	<b>34</b>		
<b>35a</b> 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)? . . . . .	<b>35a</b>		
<b>b</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 . . . . .	<b>35b</b>		
<b>c</b> 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 . . . . .	<b>35c</b>		
<b>36</b> 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 . . . . .	<b>36</b>		
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <span style="float: right;"><b>37a</b></span> . . . . .	<b>37a</b>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>37b</b>		
<b>38a</b> 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? . . . . .	<b>38a</b>		
<b>b</b> If "Yes," complete Schedule L, Part II, and enter the total amount involved . . . . . <span style="float: right;"><b>38b</b></span>	<b>38b</b>		
<b>39</b> Section 501(c)(7) organizations. Enter: . . . . .			
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . . <span style="float: right;"><b>39a</b></span>	<b>39a</b>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . . <span style="float: right;"><b>39b</b></span>	<b>39b</b>		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: . . . . .; section 4912: . . . . .; section 4955: . . . . .			
<b>b</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 . . . . .	<b>40b</b>		
<b>c</b> 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 . . . . .			
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . .			
<b>e</b> 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 . . . . .	<b>40e</b>		
<b>41</b> List the states with which a copy of this return is filed: . . . . .			
<b>42a</b> The organization's books are in care of: . . . . . Telephone no. . . . .			
Located at: . . . . . ZIP + 4 . . . . .			
<b>b</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: . . . . .	<b>42b</b>	Yes	No
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). . . . .			
<b>c</b> 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: . . . . .	<b>42c</b>		
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . <span style="float: right;"><b>43</b></span>	<b>43</b>		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>44a</b>		
<b>b</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 . . . . .	<b>44b</b>		
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .	<b>44c</b>		
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	<b>44d</b>		
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<b>45a</b>		
<b>b</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 . . . . .	<b>45b</b>		

Form **990-EZ** (2023)



# EXAMPLE 4 - IRS Form 990 (cont'd)

Form 990-EZ (2023)

Page **4**

- 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
<b>46</b>		

**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
<b>47</b>		

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

	Yes	No
<b>48</b>		

- 49a** Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

	Yes	No
<b>49a</b>		

- b** If "Yes," was the related organization a section 527 organization? . . . . .

	Yes	No
<b>49b</b>		

- 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	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

- May the IRS discuss this return with the preparer shown above? See instructions . . . . . ☐ Yes ☐ No

Form **990-EZ** (2023)

## EXAMPLE 5 – Letter of Good Standing

Corporations Section  
P.O. Box 13697  
Austin, Texas 78711-3697



Carlos H. Cascos  
Secretary of State

### Office of the Secretary of State

#### Certificate of Fact

The undersigned, as Secretary of State of Texas, does hereby certify that the document, Certificate of Formation for <sup>\*\*\*Redacted\*\*\*</sup>, a Domestic Limited Liability Company (LLC), was filed in this office on June 18, 2012.

It is further certified that the entity status in Texas is in existence.

In testimony whereof, I have hereunto signed my name officially and caused to be impressed hereon the Seal of State at my office in Austin, Texas on May 23, 2016.



A handwritten signature in black ink, appearing to read "Cascos", followed by a horizontal line.

Carlos H. Cascos  
Secretary of State


Phone: (512) 463-5555  
Prepared by: SOS-WEB

*Come visit us on the internet at <http://www.sos.state.tx.us/>*

Fax: (512) 463-5709  
TID: <sup>\*\*\*Redacted\*\*\*</sup>

Dial: 7-1-1 for Relay Services  
Document: <sup>\*\*\*Redacted\*\*\*</sup>

## EXAMPLE 6 – Application for Reinstatement

<b>Form 801</b> <b>(Revised 12/23)</b>	<div style="text-align: right;">This space reserved for office use.</div> <div style="text-align: center;"> <b>Application for Reinstatement And Request to Set Aside Tax Forfeiture</b></div>
---	---

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:

- a. 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
- b. 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

Form 801Page 1 of 1

## EXAMPLE 7 – 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](http://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](http://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.*

Form 05-377 (Rev. 4-14/5)

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

[txbingo.org](http://txbingo.org)

[bingo.services@lottery.state.tx.us](mailto:bingo.services@lottery.state.tx.us)