

EXEMPTION APPLICATION

(To be made only by a principal officer of the organization claiming exemption)

To be filed in duplicate with
the District Director for your
District.

For use of organizations applying for exemption under section 501(a) and described in section 501(c) (3) of the Internal Revenue Code of 1954, which are organized and operated exclusively for one or more of the following purposes (check purpose(s)):

- | | | | |
|---|---|-------------------------------------|--|
| <input type="checkbox"/> Religious | <input checked="" type="checkbox"/> Charitable | <input type="checkbox"/> Scientific | <input type="checkbox"/> Testing for Public Safety |
| <input checked="" type="checkbox"/> Educational | <input type="checkbox"/> For the prevention of cruelty to children or animals | <input type="checkbox"/> Literary | |

EVERY ORGANIZATION THAT CLAIMS TO BE EXEMPT MUST FURNISH THE INFORMATION AND DATA SPECIFIED IN DUPLICATE. IF ANY ORGANIZATION FAILS TO SUBMIT THE INFORMATION AND DATA REQUIRED, THIS APPLICATION WILL NOT BE CONSIDERED ON ITS MERITS AND WILL BE RETURNED.

1. Full name of organization <i>THE FRIENDS OF THE ROSELAND LIBRARY</i>	
2. Complete address (Number and street, post office box, city, State, etc.) <i>BOROUGH HALL, ROSELAND, NEW JERSEY</i>	3. Date submitted
4a. Is the organization incorporated? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	b. If "Yes," in which State and under which law (General corporation, not for profit, membership, educational, eleemosynary, etc.)? Cite statutory provisions.
c. If not incorporated, what is form of organization? <i>unincorporated non-profit association</i>	
5a. Has organization filed Federal income tax return(s)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	b. If "Yes," form number of return filed and Internal Revenue District where filed.
c. Year(s) filed	

6. AFTER JULY 1, 1950, DID THE CREATOR OF YOUR ORGANIZATION (if a trust), OR A CONTRIBUTOR TO YOUR ORGANIZATION, OR A BROTHER OR SISTER (Whole or Half blood), SPOUSE, ANCESTOR, OR LINEAL DESCENDANT OF SUCH CREATOR OR CONTRIBUTOR, OR A CORPORATION CONTROLLED DIRECTLY OR INDIRECTLY BY SUCH CREATOR OR CONTRIBUTOR—(If answer to any of the following is "YES," attach detailed statement.)

a. Borrow any part of your income or corpus?	Yes	No	d. Purchase any securities or other property from you?	Yes	No
b. Receive any compensation for personal services from you?		<input checked="" type="checkbox"/>	e. Sell any securities or other property to you?		<input checked="" type="checkbox"/>
c. Have any part of your services made available to him?		<input checked="" type="checkbox"/>	f. Has any part of your income or corpus diverted to him by any transaction?		<input checked="" type="checkbox"/>
7. Has the organization issued membership, stock or other certificates evidencing voting power in the organization?		<input checked="" type="checkbox"/>	If "Yes," are they transferable for money or other consideration?		<input checked="" type="checkbox"/>
8a. Is the organization the outgrowth or continuation of any form of predecessor(s)?		<input checked="" type="checkbox"/>	If "Yes," attach a statement indicating the name of your predecessor(s), the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which the transfer of assets, if any, was effected.		
b. Is capital stock issued and outstanding?		<input checked="" type="checkbox"/>	If "Yes," attach a statement indicating (1) class or classes of such stock, (2) the number and par value of the shares, (3) the consideration for which issued, and (4) whether any dividends have been paid or whether your certificate of organization authorizes such payment on any class of such stock.		
c. Has any distribution of your property ever been made to shareholders or members?		<input checked="" type="checkbox"/>	If "Yes," attach a statement containing full details, including (1) amounts or value, (2) source of funds or property distributed, and (3) basis of and authority for distribution.		
d. Did you receive 10 percent or more of your assets from any settlor, member, stockholder, director, officer, etc., of your organization, or from any organization or individual enumerated in question 6?		<input checked="" type="checkbox"/>	If "Yes," attach a statement indicating name(s) and giving details of the form of acquisition and reasons therefor.		
e. Does any part of your receipts represent payment for services of any character rendered by the organization?		<input checked="" type="checkbox"/>	If "Yes," attach a statement explaining in detail.		
f. Is the organization now, or has it ever been, engaged in carrying on propaganda, or otherwise either advocating or opposing pending or proposed legislation?		<input checked="" type="checkbox"/>	If "Yes," attach a statement furnishing a detailed explanation of such activities, and furnish copies of literature, if any, distributed by the organization.		
g. Does the organization participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for public office?		<input checked="" type="checkbox"/>	If "Yes," attach a statement furnishing a detailed explanation and furnish copies of literature, if any, distributed by the organization.		
h. Have any payments been made to members or shareholders for services rendered the organization?		<input checked="" type="checkbox"/>	If "Yes," attach a statement furnishing a detailed explanation of the amount so paid and the character of the services rendered.		
i. Does any part of the net income of the organization inure to the benefit of any private shareholder or individual?		<input checked="" type="checkbox"/>	If "Yes," attach a statement explaining in detail.		
j. Do you control, have you controlled, are you controlled by or have you been controlled by any organization(s)?		<input checked="" type="checkbox"/>	If "Yes," attach a statement explaining in detail.		
k. Are you in any manner affiliated with any organization(s)?		<input checked="" type="checkbox"/>	If "Yes," attach a statement explaining in detail.		

9. YOU MUST SUBMIT COPIES IN DUPLICATE OF ALL ADMINISTRATIVE OPINIONS AND SUBMIT CITATIONS OF ALL JUDICIAL DECISIONS AS WELL AS COPIES OF APPLICATIONS OR REQUESTS FOR SUCH OPINIONS AND DECISIONS (IF ANY) RELATING TO THE FOLLOWING QUESTIONS.

	Yes	No		Yes	No
a. Has the organization ever received or requested any exempt or special status under the law of the State of its incorporation or operation, such as income or property tax exemption?		✓	b. Is the organization under the supervisory jurisdiction of any State, county, or city regulatory body, such as the social welfare agency, board of regents, etc., or has such status ever been requested?		✓
c. Has any court (including a Court of Probate, Surrogate's Court, etc.) ever declared that the organization was organized and operated for charitable, etc., purposes or has such status ever been requested?					✓

10. HAVE YOU ATTACHED COPIES IN DUPLICATE OF THE FOLLOWING WHICH YOU ARE REQUIRED TO SUBMIT?

	Yes	No		Yes	No
① a. If incorporated, a copy of your articles of incorporation, or if not incorporated, a copy of your constitution, articles of association, declaration of trust, or other document setting forth your aims and purposes. (Conformed copies must be furnished of the original document, all amendments thereto, and any changes presently proposed.)		④	e. A brief statement of the specific purposes for which the organization was formed. (Do not quote from or make reference to the articles of incorporation or bylaws for this question.)		
② b. A copy of your bylaws or other similar code of regulations. (Conformed copies must be furnished of the original document, all amendments thereto, and any changes presently proposed.)		⑤	f. A statement explaining in detail each fund-raising activity and each business enterprise engaged in, accompanied by copies of all agreements, if any, with other parties for the conduct of each fund-raising activity or business.		
③ c. A complete statement of assets and liabilities as of the end of each annual accounting period.		⑥	g. A statement which describes in detail the nature of your activities, activities which you sponsor, and proposed activities.		
d. A statement of receipts and expenditures for each annual accounting period of operation. This statement should set forth clearly the sources of receipts and purposes of expenditures. These items should include but are not limited to:			h. A statement which explains fully any specific activities that the organization has engaged in or sponsored and which have been discontinued. (Give dates of commencement and termination and the reasons for discontinuance.)		✓
(1) Where funds have been loaned or borrowed, the reason for the transaction, the security given, and interest required.	✓		i. A statement which describes the purposes, other than in payment for services rendered or supplies furnished, for which the organization's funds are expended.		✓
(2) The extent to which the receipts or income is derived from nonmembers through ticket sales, facilities furnished, or other income producing activities.	✓		j. A copy of each lease, if any, in which you are the lessee or lessor of property (real, personal, gas, oil, or mineral) or in which you own an interest under such lease, together with copies of all agreements with other parties for development of the property.		✓
(3) Where applicant is a party to a lease, the other party being an officer, member, shareholder, or employee of the applicant or its predecessor, the amount received or paid for the lease, reasons for the transaction, and a statement as to the fair market value of the property and how that value was determined.	✓	⑦	k. A statement which clearly indicates what State statutes or court decisions govern the distribution of assets upon dissolution. (This statement may be omitted if the organization's charter, certificate, or other instrument of organization makes provision for such distribution.)		✓
11. Are you claiming an exemption as an exclusively educational organization where a regular curriculum and faculty are not normally maintained or where a regularly enrolled body of pupils or students is not normally in attendance at the place where the educational activities are regularly carried on?	✓		If "Yes," have you attached required specimen copies of any books, pamphlets, leaflets, or other printed matter issued or distributed during each annual accounting period of operation?		✓
12. If the organization is a hospital or a home for the aged, state the number of patient days during each annual accounting period of operation of:			a. Full pay patients	NA	
			b. Part pay patients	NA	
			c. Charity patients (admitted as such)	NA	

INSTRUCTIONS

- A. Time and Place for Filing.**—An application will not be considered for exemption if the organization has had less than 12 months of active operation (not mere existence or activity preparatory to major endeavors) for the purpose for which it was created, unless the organization is eligible for tentative exemption as a community or public type of organization as described in Rev. Rul. 54-164, C.B. 1954-1, 88. When this application is completed and all information and data required are attached, file in duplicate with your District Director of Internal Revenue. As soon as practicable after the information and data are received, the organization will be advised of the Commissioner's determination and of the annual returns which will be required to be filed.
- B. Attachments.**—Every attachment should show the name and address of the organization, the date, an identifiable heading, and that it is an attachment to Form 1023. In addition to the documents and statements listed which must be filed, any additional information citing court decisions, rulings, opinions, etc., may be filed for purposes of expediting processing of the application.
- C. Power of Attorney.**—If the organization expects to be represented in person or by correspondence by an agent or an attorney, a power of attorney specifically authorizing the agent or attorney to represent the organization must be filed.

- D. Claim for Exemption.**—A mere claim or contention by an organization that it is exempt from income tax under section 501 (a) of the Internal Revenue Code of 1954 and the corresponding provisions of prior revenue acts will not relieve the organization from filing income tax returns and paying the tax.
- E. Requests for withholding of information.**—Any information which is contained in a supporting document and which is determined by the Commissioner to relate to any trade secret, patent, process, style of work, or apparatus, may upon request be withheld from public inspection if the Commissioner determines that the disclosure of such information would adversely affect the organization. Such request must (1) clearly identify the material to be withheld (the document, page, paragraph, and line), (2) include the reasons for the organization's position that the information is of the type which may be withheld from public inspection, and (3) be filed with the supporting documents in which the material to be withheld is contained.

SIGNATURE AND VERIFICATION

I declare under the penalties of perjury that this application (including any accompanying statements) has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete application, made in good faith pursuant to the Internal Revenue Code and the regulations thereunder.

(Date)

(Signature of officer)

(Title)