

Form 1023 Checklist

(Revised June 2006)

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

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

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

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

- ☒ An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
 - Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) [Page 1 Article IV ¶ 1](#)
 - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law [Page 2 Article V ¶ 3](#)
- ☒ Signature of an officer, director, trustee, or other official who is authorized to sign the application.
 - Signature at Part XI of Form 1023.
- ☒ Your name on the application must be the same as your legal name as it appears in your articles of organization.

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

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

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

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





Department of the Treasury
Internal Revenue Service

Notice 1382

(Rev. December 2011)

Changes for Form 1023:

- Mailing address
- Parts IX, X and XI

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

Change of Mailing Address

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

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

Changes for Parts IX and X

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

Part IX. Financial Data

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

1. If in existence less than 5 years, complete the statement for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of:
 - a. Three years of financial information if you have not completed one tax year, or
 - b. Four years of financial information if you have completed one tax year.
2. If in existence 5 or more years, complete the schedule for the most recent 5 tax years. You will need to provide a separate statement that includes information about the most recent 5 tax years because the data table in Part IX, has not been updated to provide for a 5th year.

Part X. Public Charity Status

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

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

Part XI. Increase in User Fees

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

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

For the current user fee amounts go to IRS.gov and select "Charities and Non-Profits" from the buttons near the top. Then select "Where Is My Exemption Application" and in the second paragraph click on "user fee." Alternatively, you can do a search for "user fees" with the applicable year in the "Search" box in the top right. Finally, you can also call 1-877-829-5500.

Application for Reinstatement and Retroactive

Reinstatement. After your organization's tax-exempt status was automatically revoked for failing to file a return or notice for three consecutive years, your organization must apply to have its tax-exempt status reinstated. You must file a Form 1023 if applying under section 501(c)(3) or Form 1024 if applying under a different Code section, pay the appropriate user fee, and write "Automatically Revoked" at the top of your application and the mailing envelope. If approved, the date of reinstatement will be the date of the application. See Notice 2011-44, 2011-25 I.R.B. 883, at http://www.irs.gov/irb/2011-25_IRB/ar10.html, for details. Smaller organizations — defined as having annual gross receipts of not more than \$50,000 in its most recently completed tax year — that have lost their tax-exempt status because of failure to file a required electronic notice (Form 990-N e-Postcard) may be eligible for transitional relief, including retroactive reinstatement and a reduced user fee. See Notice 2011-43, 2011-25 I.R.B. 882, at http://www.irs.gov/irb/2011-25_IRB/ar09.html, for details.



Printed on recycled paper

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

OMB No. 1545-0056

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

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

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

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document) Purple Martin Association of the Dakotas		2 c/o Name (if applicable) Perry D. Vogel
3 Mailing address (Number and street) (see instructions) 703 Barley Ct	Room/Suite	4 Employer Identification Number (EIN) 45-4728075
City or town, state or country, and ZIP + 4 Grand Forks, ND 58201-8066		5 Month the annual accounting period ends (01 - 12) 12
6 Primary contact (officer, director, trustee, or authorized representative) a Name: Perry D. Vogel		b Phone: (218)791-3689 c Fax: (optional)
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 		
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 		
9a Organization's website: http://purplemartinassociationdakotas.weebly.com/ b Organization's email: (optional) pmad@midco.net		
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 		
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY) 03 / 07 / 2012		
12 Were you formed under the laws of a foreign country ? If "Yes," state the country. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 		

Part II Organizational Structure

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

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

Part III Required Provisions in Your Organizing Document

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

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

Part IV Narrative Description of Your Activities

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

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

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

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Perry D. Vogel	President	703 Barley Ct Grand Forks, ND 58201-8066	none
Paul W. Mammenga	Secretary	12345 396th Ave Columbia, SD 57433-7100	none
Heidi Hughes	Assistant Secretary	27391 190th St NW Warren, MN 56762-9256	none

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

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

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

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

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

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

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

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

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

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

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

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

- a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? ☒ Yes ☐ No
- b** Do you or will you approve compensation arrangements in advance of paying compensation? ☒ Yes ☐ No
- c** Do you or will you document in writing the date and terms of approved compensation arrangements? ☒ Yes ☐ No

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

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

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

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

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

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

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

Part VII Your History

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

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

Part VIII Your Specific Activities

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

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

Part VIII Your Specific Activities (Continued)

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

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

Attach a description of each fundraising program.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VIII Your Specific Activities (Continued)

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

Part VIII Your Specific Activities *(Continued)*

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

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

Part IX Financial Data

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

A. Statement of Revenues and Expenses

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years				(e) Provide Total for (a) through (d)
		(a) From <u>3/2012</u> To <u>12/2012</u>	(b) From <u>1/2013</u> To <u>12/2013</u>	(c) From <u>1/2014</u> To <u>12/2014</u>	(d) From	To	
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	907	3135	4434			8476
	2 Membership fees received	1350					1350
	3 Gross investment income						
	4 Net unrelated business income						
	5 Taxes levied for your benefit						
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)						
	7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)						
	8 Total of lines 1 through 7	2257	3135	4434			9826
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	854	523	740			2117
	10 Total of lines 8 and 9	3111	3658	5174			11943
	11 Net gain or loss on sale of capital assets (attach schedule and see instructions)						
	12 Unusual grants						
	13 Total Revenue Add lines 10 through 12	3111	3658	5174			11943
Expenses	14 Fundraising expenses	113	159	225			
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)						
	16 Disbursements to or for the benefit of members (attach an itemized list)						
	17 Compensation of officers, directors, and trustees						
	18 Other salaries and wages						
	19 Interest expense						
	20 Occupancy (rent, utilities, etc.)						
	21 Depreciation and depletion	33	124	236			
	22 Professional fees						
	23 Any expense not otherwise classified, such as program services (attach itemized list)	1320	567	797			
	24 Total Expenses Add lines 14 through 23	1466	850	1258			

Part IX Financial Data (Continued)**B. Balance Sheet (for your most recently completed tax year)**Year End: **2012**

Assets		(Whole dollars)
1	Cash	550
2	Accounts receivable, net	
3	Inventories	19
4	Bonds and notes receivable (attach an itemized list)	
5	Corporate stocks (attach an itemized list)	
6	Loans receivable (attach an itemized list)	
7	Other investments (attach an itemized list)	
8	Depreciable and depletable assets (attach an itemized list)	497
9	Land	
10	Other assets (attach an itemized list)	
11	Total Assets (add lines 1 through 10)	1066
Liabilities		
12	Accounts payable	
13	Contributions, gifts, grants, etc. payable	
14	Mortgages and notes payable (attach an itemized list)	
15	Other liabilities (attach an itemized list)	
16	Total Liabilities (add lines 12 through 15)	
Fund Balances or Net Assets		
17	Total fund balances or net assets	1066
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	1066
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part X Public Charity Status

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

1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. ☐ Yes ☒ No
If you are unsure, see the instructions.

b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2. ☐

2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. ☐ Yes ☐ No

3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. ☐ Yes ☐ No

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? ☐ Yes ☐ No

5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

The organization is not a private foundation because it is:

a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A. ☐

b 509(a)(1) and 170(b)(1)(A)(ii)—a **school**. Complete and attach Schedule B. ☐

c 509(a)(1) and 170(b)(1)(A)(iii)—a **hospital**, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C. ☐

d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D. ☐

Part X Public Charity Status (Continued)

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

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

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

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

For Organization

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

.....
(Type or print name of signer)

.....
(Date)

.....
(Type or print title or authority of signer)

For IRS Use Only

.....
IRS Director, Exempt Organizations

.....
(Date)

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

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

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

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

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

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


Part XI User Fee Information

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

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

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

Please
Sign
Here


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

Perry D. Vogel

(Type or print name of signer)

President

(Type or print title or authority of signer)

10/14/2012
(Date)

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

Form **1023** (Rev. 6-2006)

Part I Identification of Applicant

- 10** Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.

Annual gross receipts are normally not more than \$25,000. Most small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less are required to electronically submit Form 990-N, also known as the e-Postcard, unless they choose to file a complete Form 990 or Form 990-EZ instead.

Part II Organizational Structure

- 2** Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification.

The North Dakota Nonprofit Corporation Articles of Incorporation and the Certificate of Incorporation of Purple Martin Association of the Dakotas enclosed both are showing certification of filing with the appropriate state agency. No amendments to our articles exist.

- 5** Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected.

Bylaws of Purple Martin Association of the Dakotas are enclosed as dated showing adoption on Page 5 of 5.

Part IV Narrative Description of Your Activities

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

Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document. You may refer to other parts of the application rather than repeat information provided elsewhere.

For each past, present, or planned activity, include information that answers the following questions.

What is the activity?

Who conducts the activity?

When is the activity conducted?

Where is the activity conducted (for example: Los Angeles and San Francisco, California)?

How does the activity further your exempt purposes?

What percentage of your total time is allocated to the activity?

How is the activity funded? (This should agree with the financial data in Part IX.)

List any alternate names under which you operate, including any “aka” (also known as) or “dba” (doing business as) names.

If you have a website, you may attach a paper copy to support your narrative description of activities.

The activities of Purple Martin Association of the Dakotas are the delivery of presentations and seminars to the public and the publication of materials that support the topics presented. Topics relate to Purple Martin conservation efforts and promoting healthy environments and nest practices for Purple Martins. The conservation activities include purchasing and maintaining Purple Martin breeding sites and installing the sites on land open to the public for educational purposes.

The conservation, presentation, and publication activities shall initially be conducted by Perry D. Vogel, cofounder of the Organization. He has been deemed the best individual suited for carrying out such activities due to his professional background and experience.

Purple Martin Association of the Dakotas is collaborating with Purple Martin Conservation Association and York University on migration research utilizing geolocators. Also Purple Martin Association of the Dakotas is conducting a natal dispersal study in collaboration with South Dakota Department of Game, Fish and Parks. These activities include collecting scientific data.

The research activities shall initially be conducted by Paul W. Mammenga, cofounder of the Organization. He has been deemed the best individual suited for carrying out such activities due to his professional background and experience.

The activities are conducted regularly throughout the year. The schedule of activities will depend on the following.

**availability of resources
budgeting,
migration or season, and
public demand**

The Organization’s target area will be the Prairie Pothole Region of North Dakota and South Dakota and will extend to other regions both in and out of the states as opportunities become available.

The delivery of presentations and seminars are educational in nature, and the publication of written materials that support educational endeavors are considered scientific. The research projects are scientific in nature, and the publication of the written materials that support research endeavors are considered educational. Both educational and scientific endeavors are conducted in a manner that

upholds preventing cruelty to animals. The conservation activities involve managing invasive species and protecting native species from cruelty.

The Organization allocates time as follows.

- 76% scientific research – includes citizen science**
- 15% administration and marketing – includes updating the website, processing public donations, coordinating other activities related to operations**
- 7% educational development – includes expanding and enhancing educational material as well as replacing outdated material**
- 2% delivery of presentations, seminars, lectures**

Our operations are funded primarily through contributions from the public, including, but not limited to individuals, nonprofit organizations, government agencies and corporations.

Purple Martin Association of the Dakotas does not operate under any alternate names.

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

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

Perry D. Vogel is a volunteer director. He is a systems programmer analyst at the for-profit company Acme Electric Motor, Inc. that specializes in retail sales of tools and equipment. Mr. Vogel has extensive knowledge about Purple Martins. He helps the organization accomplish the mission to provide a safe place for Purple Martins by maintaining public sites preventing cruelty to animals. He conducts public educational presentations about the environmental benefits of Purple Martins. His qualifications include graduating with an Associate of Science degree in computer information systems from North Dakota State College of Science in Wahpeton, ND. His experience includes over 21 years communicating information and presenting educational material effectively to an audience of various proficiency levels.

Perry D. Vogel averages 20 hours of work per week allocated as follows.

40%	administration and marketing – includes updating the website, processing public donations, coordinating other activities related to operations
35%	scientific research – includes citizen science
20%	educational development – includes expanding and enhancing educational material as well as replacing outdated material
5%	delivery of presentations, seminars, lectures

Mr. Vogel is the organization's president. His duties are spelled out in our bylaws, and include attending meetings of our Board of Directors and voting on Board decisions. Pursuant to our bylaws and our conflict of interest policy, Mr. Vogel has agreed that he shall either be reassigned to a non-conflicting position by the Board or dismissed from service on any matter involving a conflict of interest between his duties as a director and his position with Acme Electric Motor, Inc.

Paul W. Mammenga is a volunteer director. He is an accomplished waterfowl biologist at the state government with South Dakota Department of Game, Fish and Parks. Mr. Mammenga bands Purple Martins for a natal dispersal study that helps scientists learn where the birds disperse from their home colony. He also conducts research using specialized geolocator tracking devices. He holds banding permits with permission from the U.S. Fish and Wildlife Service. His qualifications include graduating with a Bachelor of Science degree in Wildlife and Fisheries Management and Biology from South Dakota State University in Brookings, SD. His field experience includes over 35 years of scientific knowledge which is invaluable to the organizations purpose.

Paul W. Mammenga averages 35 hours of work per week allocated as follows.

0%	administration and marketing – includes updating the website, processing public donations, coordinating other activities related to operations
100%	scientific research – includes citizen science
0%	educational development – includes expanding and enhancing educational material as well as replacing outdated material
0%	delivery of presentations, seminars, lectures

Mr. Mammenga is the organization's secretary. His duties are spelled out in our bylaws, and include attending meetings of our Board of Directors and voting on Board decisions. Pursuant to our bylaws and our conflict of interest policy, Mr. Mammenga has agreed that he shall either be reassigned to a non-conflicting position by the Board or dismissed from service on any matter involving a conflict of interest between his duties as a director and his position with South Dakota Game Fish and Parks.

Heidi Hughes is a volunteer director. She is the manager at the nonprofit company Agassiz Audubon Society. Ms. Hughes has extensive experience in nature tourism. She also has written for

several newspapers and magazines, authored four birding leaflets for the U.S. Fish and Wildlife Service, and coauthored “The Expert’s Guide to Backyard Birdfeeding”. Ms. Hughes assists with marketing and publicity in the news media and on the internet for the organization. She also assists with the design, writing, images, and distribution of educational materials. Her qualifications include graduating with a Bachelor of Science degree in Education from Skidmore College in Saratoga Springs, NY and a Master of Arts degree in Public Affairs Communications from the American University in Washington, DC. She was the founding director of the National Eagle Center in Wabasha, Minnesota, executive director of the Crane Meadows Visitor Center in Wood River, Nebraska, and executive director of Oxbow Meadows Environmental Learning Center at Columbus State University in Georgia.

Heidi Hughes averages 4 hours of work per week allocated as follows.

25%	administration and marketing – includes updating the website, processing public donations, coordinating other activities related to operations
75%	scientific research – includes citizen science
0	educational development – includes expanding and enhancing educational material as well as replacing outdated material
0	delivery of presentations, seminars, lectures

Ms. Hughes is the organization’s assistant secretary. Her duties are spelled out in our bylaws, and include attending meetings of our Board of Directors and voting on Board decisions. Pursuant to our bylaws and our conflict of interest policy, Ms. Hughes has agreed that she shall either be reassigned to a non-conflicting position by the Board or dismissed from service on any matter involving a conflict of interest between her duties as a director and her position with Agassiz Audubon Society.

- 5a** Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If “Yes,” provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If “No,” answer lines 5b and 5c.

Conflict of Interest Policy of Purple Martin Association of the Dakotas is as dated showing adoption and explaining how the policy has been adopted, such as by resolution of our governing board on Page 5 of 5.

Part VIII Your Specific Activities

- 4a** Do you or will you undertake **fundraising**? If “Yes,” check all the fundraising programs you do or will conduct. (See instructions.)

Attach a description of each fundraising program.

mail solicitations – Purple Martin Association of the Dakotas will use direct mail to send solicitation letters to constituents requesting donations. Any specific amounts disclosed are solely suggestions and will be accompanied by an impact statement of how the donation supports the organization's exempt purpose. Constituents may make a freewill donation whereas there will be no specific amount requested or required. The Organization will undertake fundraising by mail in the same manner of disclosure as personal solicitations.

email solicitations – Purple Martin Association of the Dakotas will use email to send newsletters and upcoming events information containing solicitations to constituents requesting donations. Any specific amounts disclosed are solely suggestions and will be accompanied by an impact statement of how the donation supports the organization's exempt purpose. Constituents may make a freewill donation whereas there will be no specific amount requested or required. The Organization will undertake fundraising by email in the same manner of disclosure as personal solicitations.

Purple Martin Association of the Dakotas follows the compliance obligations under the Controlling the Assault of Non-Solicited Pornography and Marketing (CAN-SPAM) Act sending electronic mail messages containing commercial content which advertises or promotes a commercial product or service, including content on our or another organization's website operated for commercial purposes or fundraising.

personal solicitations – Purple Martin Association of the Dakotas' members will conduct personal solicitations to acquaintances, constituents, and personal friends requesting donations. Any specific amounts disclosed are solely suggestions and will be accompanied by an impact statement of how the donation supports the organization's exempt purpose. Acquaintances, constituents, and personal friends may make a freewill donation whereas there will be no specific amount requested or required.

Prior to orally requesting a contribution or contemporaneously with a written request for a contribution, the following information shall be clearly disclosed:

- (a) the name and location by city and state of each charitable organization on behalf of which the solicitation is made;
- (b) the tax deductibility of the contribution; and
- (c) a description of the charitable program for which the solicitation campaign is being carried out; and, if different, a description of the programs and activities of the organization on whose behalf the solicitation campaign is being carried out.

If the solicitation is made by direct personal contact, the required information shall also be disclosed prominently on a written document which shall be exhibited to the person solicited. If the solicitation is made by radio, television, letter, telephone, or any other means not involving direct personal contact, the required information shall be clearly disclosed in the solicitation.

foundation grant solicitations – Purple Martin Association of the Dakotas will search for possible foundation grant makers whose programmatic goals align with Purple Martin Association of the Dakotas to solicit specific activity funding as well as overall general operation funding.

phone solicitations – Purple Martin Association of the Dakotas' members will conduct personal solicitations to acquaintances, constituents, and personal friends requesting donations. Any specific amounts disclosed are solely suggestions and will be accompanied by an impact statement of how the donation supports the organization's exempt purpose. Acquaintances, constituents, and personal friends may make a freewill donation whereas there will be no specific amount requested

or required. The Organization will undertake fundraising by telephone in the same manner of disclosure as personal solicitations.

Purple Martin Association of the Dakotas follows the compliance obligations under the Telephone Consumer Protection Act (TCPA) calling a telephone or sending to a telephone facsimile machine containing commercial content which advertises or promotes a commercial product or service, including content on our or another organization's website operated for commercial purposes or fundraising.

accept donations on your website – Purple Martin Association of the Dakotas will accept donations on our website where there will be one or more buttons for visitors to click on to make donations. Any specific amounts disclosed are solely suggestions and will be accompanied by an impact statement of how the donation supports the organization's exempt purpose. Constituents may make a freewill donation whereas there will be no specific amount requested or required.

receive donations from another organization's website – If applicable and allowable, Purple Martin Association of the Dakotas will accept donations from another organization's website as long as the granting organizations mission and goals align with Purple Martin Association of the Dakotas. Any specific amounts disclosed are solely suggestions and will be accompanied by an impact statement of how the donation supports the organization's exempt purpose. Constituents may make a freewill donation whereas there will be no specific amount requested or required.

government grant solicitations – Purple Martin Association of the Dakotas will search for possible government grant makers whose programmatic goals align with Purple Martin Association of the Dakotas to solicit specific activity funding as well as overall general operation funding.

Other – Purple Martin Association of the Dakotas will conduct other forms of fundraising such as various creative special events and functions to generate operational and programmatic funding. The Organization will undertake fundraising by radio, television, or any other means in the same manner of disclosure as personal solicitations.

- 4d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

North Dakota - Purple Martin Association of the Dakotas fundraise for our own organization.

South Dakota - Purple Martin Association of the Dakotas fundraise for our own organization.

Part IX Financial Data

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

1. If in existence less than 5 years, complete the statement for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of:

- a. Three years of financial information if you have not completed one tax year, or
- b. Four years of financial information if you have completed one tax year.

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

A. Statement of Revenues and Expenses

9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)

23 Any expense not otherwise classified, such as program services (attach itemized list)

Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
	(a) From 3/2012 To 12/2012	(b) From 1/2013 To 12/2013	(c) From 1/2014 To 12/2014	(d) From To	
Lonestar Alamo system (house, pole, pole guard, perching rods, winch and ground socket)	484				484
Annual Meeting Lunches	100	141	199		440
Valucap Bio-Washed Hats	180	255	361		796
Shipping/handling	5	7	10		22
Embroidery Personalization	10	14	20		44
Speaker Fee	75	106	150		331
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	854	523	740		2117
Lonestar Alamo system (house, pole, pole guard, perching rods, winch and ground socket)	484				
Valucap Bio-Washed Hat	135	191	270		
Credit card fees / PayPal	6	8	11		
Office supplies	41	58	82		
IRS Application fee	400				
State filing fees	40	10	10		
Administrative expenses	3				
Events expenses	61	87	123		
Postage	124	175	247		
Equipment maintenance	27	38	54		
23 Any expense not otherwise classified, such as program services (attach itemized list)	1320	567	797		

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

8 Depreciable and depletable assets (attach an itemized list)

One Lonestar Alamo - Crescent System, Predator Guard, Perching Rods, and Lock**Original Cost: 497****Months in First Year: 8****Salvage Value: 100****Useful Life (Total Years): 8**

Year	Book Value Period Start	Depreciation Expense	Accumulated Depreciation	Book Value Period End
2012	497	33	33	464
2013	464	50	83	414
2014	414	50	132	364

...

Two Lonestar Alamo - Crescent Systems, Predator Guard, Perching Rods, and Locks**Original Cost: 993****Months in First Year: 8****Salvage Value: 200****Useful Life (Total Years): 8**

Year	Book Value Period Start	Depreciation Expense	Accumulated Depreciation	Book Value Period End
2013	993	74	74	919
2014	919	112	186	807

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Two Lonestar Alamo - Crescent Systems, Predator Guard, Perching Rods, and Locks**Original Cost: 993****Months in First Year: 8****Salvage Value: 200****Useful Life (Total Years): 8**

Year	Book Value Period Start	Depreciation Expense	Accumulated Depreciation	Book Value Period End
2014	993	74	74	919

...

Part X Public Charity Status

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

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

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

Part XI User Fee Information

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

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

Part XI Increase in User Fees

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

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

For the current user fee amounts go to IRS.gov and select "Charities and Non-Profits" from the buttons near the top. Then select "Where Is My Exemption Application" and in the second paragraph click on "user fee." Alternatively, you can do a search for "user fees" with the applicable year in the "Search" box in the top right. Finally, you can also call 1-877-829-5500.