# Form 1023-EZ

Department of the Treasury

Internal Revenue Service

(Rev. June 2014)

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

OMB No. 1545-0056

Do not enter Social Security numbers on this form as it will be made public.

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

Information about Form 1023-EZ and its separate instructions is at <u>www.irs.gov/form1023</u>

Check this box to attest that you have completed the Form 1023-EZ Eligibility Worksheet in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3).

Part I	Identification of App	icant									
1a	Full Name of Organization										
	MOUNT RAINIER CONSERVATIO	N SOCIETY									
b	Address (number, street, and room 123 A STREET	/suite). If a P.C	). box, see inst	ructions.		<b>c</b> City SEATTLE			<b>d</b> State WA	e Zip code + 4 98101-0000	
2	Employer Identification Number	3 Mont	h Tax Year En	ds(MM)	4 Pe	erson to Contact if	f Mo	re Information	is Needed		
	55-5555555	12			тс	ONY MCCORMIC	Ж				
5	Contact Telephone Number				<b>6</b> Fa	ax Number (optior	nal)		7 Use	r Fee Submitted	
	206-206-2062				20	06-206-2063			\$40	00.00	
8	List the names, titles, and mailing a	addresses of yo	our officers, di	rectors, and/o	or trust	ees. (If you have n	nore	than five, see i	nstruction	s.)	
First Na	ame: TONY		Last Name:	MCCOR	NICK			Title: DIRE	CTOR, PR	ESIDENT	
Street A	Address: 123 A STREET		ļ	City: SEA	TTLE		Sta	<sup>te:</sup> WA	Zip c	ode + 4: 98101-0000	
First Na	ame: OLIVIA		Last Name:	MCCOR	MICK			Title: DIRE	CTOR, VIC	E PRESIDENT	
Street A	Address: 123 A STREET			City: SEA	TTLE		Sta	<sup>te:</sup> WA	Zip c	ode + 4: 98101-0000	
First Na	<sup>ame:</sup> TYLER		Last Name:	BRAND				Title: DIRE	CTOR, TR	EASURER	
Street A	Address: 123 A STREET			City: SEA	TTLE		Sta	<sup>te:</sup> WA	Zip c	ode + 4: 98101-0000	
First Na	ame: DANIELLE		Last Name:	HOPPEF	ł			Title: DIRE	CTOR, SEC	CRETARY	
Street A	Address: 123 A STREET		•	City: SEA	TTLE		Sta	<sup>te:</sup> WA	Zip c	ode + 4: 98101-0000	
First Na	ame: RACHEL		Last Name:	BRY		I		Title: DIRE	CTOR		
Street A	Address: 123 A STREET		1	City: SEA	TTLE		Sta	<sup>te:</sup> WA	Zip c	ode + 4: 98101-0000	
9a	Organization's Website (if available	e): WW	W.MRCS.CO	M							
b	Organization's Email (optional):	CON	ITACT@MRC	S.COM							
Part II	Organizational Struct	ure									
1	To file this form, you must be a cor	poration, an u	nincorporated	lassociation,	or a tru	ust. Check the bo	<b>x</b> fo	r the type of or	ganization		
	Corporation	nincorporated	association	Т 🗌 Т	rust						
2	Check this box to attest that (See the instructions for an ex	-			-	-	nals	structure indica	ated above.		
3	Date incorporated if a corporation			-			(	05302015			
4	State of Incorporation or other for		Vashington			, <u> </u>					
5	Section 501(c)(3) requires that you	_	-	t limit your p	urpose	 sto one or more e	exem	ipt purposes w	ithin sectio	n 501(c)(3).	
	Check this box to attest that	your organizir	ng document	containsthis	' limitat	ion.					
6	Section 501(c)(3) requires that you		-				ae a	otherwise than	as an insub	stantial part of your activities	
Ũ	in activities that in themselves are			•			90,0				
	Check this box to attest that activities, in activities that in		-	•	-		-	ge, otherwise t	han as an ii	nsubstantial part of your	
7	Section 501(c)(3) requires that you exempt purposes. Depending on t			•		-		-			
	Check this box to attest that express dissolution provision dissolution provision.										

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art II	Your Specific Activities					
1	Enter the appropriate 3-character NTEE Code that	t best describes your activities	(See the instructions):	C36		
2	To qualify for exemption as a section 501(c)(3) org checking the box or boxes below, you attest that					
	Charitable	Religious	$\geq$	Educational		
	Scientific	Literary		] Testing for public safety	/	
	To foster national or international amateur s	sports competition		Prevention of cruelty to	children or a	nimals
3	To qualify for exemption as a section 501(c)(3) or	ganization, you must:				
	<ul> <li>Refrain from supporting or opposing candid</li> </ul>	ates in political campaigns in a	ny way.			
	<ul> <li>Ensure that your net earnings do not inure in management employees, or other insiders).</li> </ul>	n whole or in part to the benefi	t of private shareholder	s or individuals (that is, bo	oard members	s, officers, key
	<ul> <li>Not further non-exempt purposes (such as p</li> </ul>	ourposes that benefit private in	erests) more than insul	bstantially.		
	Not be organized or operated for the primar	ry purpose of conducting a trad	e or business that is no	t related to your exempt p	ourpose(s).	
	<ul> <li>Not devote more than an insubstantial part of expenditures in excess of expenditure limitation</li> </ul>		•	r, if you made a section 50	1(h) election,	not normally make
	<ul> <li>Not provide commercial-type insurance as a</li> </ul>	substantial part of your activiti	es.			
	Check this box to attest that you have not c	conducted and will not conduct	activities that violate t	hese prohibitions and rest	rictions.	
4	Do you or will you attempt to influence legislation (If yes, consider filing Form 5768. See the instruct				Yes	No
5	Do you or will you pay compensation to any of yo (Refer to the instructions for a definition of <b>comp</b>		es?		Yes	No
6	Do you or will you donate funds to or pay expens	ses for individual(s)?			Yes	No
7	Do you or will you conduct activities or provide g States?	rants or other assistance to ind			Yes	No
8	Do you or will you engage in financial transaction or trustees, or any entities they own or control?			of your officers, directors,	Yes	No
9	Do you or will you have unrelated business gross	income of \$1,000 or more duri	ng a tax year?		Yes	No
10	Do you or will you operate bingo or other gaming	g activities?			Yes	No
11	Do you or will you provide disaster relief?				Yes	No

#### Part IV Foundation Classification

Part IV 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.

- 1 If you qualify for public charity status, check the appropriate box (1a 1c below) and skip to Part V below.
  - a Check this box to attest that you normally receive at least one-third of your support from public sources or you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization. Sections 509(a)(1) and 170(b)(1)(A)(vi).
  - b Check this box to attest that you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income. Section 509(a)(2).
  - c Check this box to attest that you are operated for the benefit of a college or university that is owned or operated by a governmental unit. Sections 509(a)(1) and 170(b)(1)(A)(iv).
- 2 If you are not described in items 1a 1c above, you are a private foundation. As a private foundation, you are required by section 508(e) to have specific provisions in your organizing document, unless you rely on the operation of state law in the state in which you were formed to meet these requirements. These specific provisions require that you operate to avoid liability for private foundation excise taxes under sections 4941-4945.

Check this box to attest that your organizing document contains the provisions required by section 508(e) or that your organizing document does not need to include the provisions required by section 508(e) because you rely on the operation of state law in your particular state to meet the requirements of section 508(e). (See the instructions for explanation of the section 508(e) requirements.)

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#### Part V Reinstatement After Automatic Revocation

Complete this section only if you are applying for reinstatement of exemption after being automatically revoked for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under section 4 or 7 of Revenue Procedure 2014-11. (Check only one box.)

- 1 Check this box if you are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By checking this box, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. (See the instructions for requirements.)
- 2 Check this box if you are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filling this application.

### Part VI Signature

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, and to the best of my knowledge it is true, correct, and complete.

TONY MCCORMICK

(Type name of signer)

DIRECTOR, PRESIDENT

(Type t	itle or	authority	of	signer

06052015

(Date)

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## Form 1023-EZ Eligibility Worksheet (Must be completed prior to completing Form 1023-EZ)

If you answer "Yes" to any of the worksheet questions, you are not eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. You must apply on Form 1023. If you answer "No" to all of the worksheet questions, you may apply using Form 1023-EZ.

1.	Do you project that your annual gross receipts will exceed \$50,000 in any of the next 3 years?	□ Yes	□No
	Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses. You should consider this year and the next two years.		
2.	Have your annual gross receipts exceeded \$50,000 in any of the past 3 years?	□Yes	□No
3.	Do you have total assets in excess of \$250,000?	□Yes	□No
	Total assets includes cash, accounts receivable, inventories, bonds and notes receivable, corporate stocks, loans receivable, other investments, depreciable and depletable assets, land, buildings, equipment, and any other assets.		
4.	Were you formed under the laws of a foreign country (United States territories and possessions are not considered foreign countries)?	□Yes	□No
	You are formed under the laws of a foreign country if you are not formed under the laws of (1) the United States, its states, territories, or possessions; (2) federally recognized Indian tribal or Alaskan native governments; or (3) the District of Columbia.		
5.	Is your mailing address in a foreign country (United States territories and possessions are not considered foreign countries)?	□Yes	□No
	Your mailing address is the address where all correspondence will be sent.		
6.	Are you a successor to, or controlled by, an entity suspended under section 501(p) (suspension of tax-exempt status of terrorist organizations)?	□Yes	□No
	Section $501(p)(1)$ suspends the exemption from tax under section $501(a)$ of any organization described in section $501(p)(2)$ . An organization is described in section $501(p)$ (2) if the organization is designated or otherwise individually identified (1) under certain provisions of the Immigration and Nationality Act as a terrorist organization or foreign terrorist organization; (2) in or pursuant to an Executive Order which is related to terrorism and issued under the authority of the International Emergency Economic Powers Act or section 5 of the United Nations Participation Act of 1945 for the purpose of imposing on such organization an economic or other sanction; or (3) in or pursuant to an Executive Order issued under the authority of any federal law, if the organization is designated or otherwise individually identified in or pursuant to the Executive Order as supporting or engaging in terrorist activity (as defined in the Immigration and Nationality Act) or supporting terrorism (as defined in the Foreign Relations Authorization Act) and the Executive Order refers to section $501(p)(2)$ .		
	Under section 501(p)(3) of the Code, suspension of an organization's tax exemption begins on the date of the first publication of a designation or identification with respect to the organization, as described above, or the date on which section 501(p) was enacted, whichever is later. This suspension continues until all designations and identifications of the organization are rescinded under the law or Executive Order under which such designation or identification was made.		

7.	Are you a limited liability company (LLC)?	□Yes	□No
	Answer "Yes" if you are organized as an LLC under the laws of the state in which you were formed.		
8.	Are you a successor to a for-profit entity?	□Yes	□No
	You are a successor if you have:		
	1. Substantially taken over all of the assets or activities of a for-profit entity;		
	2. Been converted or merged from a for-profit entity; or		
	<ol> <li>Installed the same officers, directors, or trustees as a for-profit entity that no longer exists.</li> </ol>		
9.	Were you previously revoked or are you a successor to a previously revoked organization (other than an organization the tax-exempt status of which was automatically revoked for failure to file a Form 990-series return for three consecutive years)?	□Yes	□No
	Do not check "Yes" if your previous revocation, or your predecessor's revocation, was an automatic revocation (pursuant to section 6033(j)) for failing to satisfy Form 990-series filing requirements for three consecutive years.		
10.	Are you a church or a convention or association of churches described in section 170(b)(1)(A)(i)?	□Yes	□No
	There is no single definition of the word "church" for tax purposes; however, the characteristics generally attributed to churches include:		
	<ul> <li>A distinct legal existence,</li> </ul>		
	<ul> <li>A recognized creed and form of worship,</li> </ul>		
	<ul> <li>A definite and distinct ecclesiastical government,</li> </ul>		
	A formal code of doctrine and discipline,		
	<ul> <li>A distinct religious history,</li> </ul>		
	<ul> <li>A membership not associated with any other church or denomination,</li> </ul>		
	<ul> <li>Ordained ministers ministering to the congregation,</li> </ul>		
	<ul> <li>Ordained ministers selected after completing prescribed courses of study,</li> </ul>		
	<ul> <li>A literature of its own,</li> </ul>		
	<ul> <li>Established places of worship,</li> </ul>		
	<ul> <li>Regular congregations,</li> </ul>		
	Regular religious services,		
	<ul> <li>Sunday schools for the religious instruction of the young, and</li> </ul>		
	<ul> <li>Schools for the preparation of ministers.</li> </ul>		
	Although it is not necessary that each of the above characteristics be present, a congregation or other religious membership group that meets regularly for religious worship is generally required. A church includes mosques, temples, synagogues, and other forms of religious organizations. For more information, see Publication 1828.		

11.	Are you a school, college, or university described in section 170(b)(1)(A)(ii)?	□Yes	□No
	An organization is a school if it:		
	1. Presents formal instruction as its primary function,		
	2. Has a regularly scheduled curriculum,		
	3. Has a regular faculty of qualified teachers,		
	4. Has a regularly enrolled student body, and		
	5. Has a place where educational activities are regularly carried on.		
	The term "school" includes primary, secondary, preparatory, high schools, colleges, and universities. It does not include organizations engaged in both educational and non-educational activities, unless the latter are merely incidental to the educational activities.		
12.	Are you a hospital or medical research organization described in section 170(b)(1) (A)(iii) or a hospital organization described in section 501(r)(2)(A)(i)?	□Yes	□No
	An organization is a hospital described in section 170(b)(1)(A)(iii) if its principal purpose or function is providing medical or hospital care, or medical education or research. Medical care includes treatment of any physical or mental disability or condition, on an inpatient or outpatient basis. Thus, if an organization is a rehabilitation institution, outpatient clinic, or community mental health or drug treatment center, it is a hospital if its principal function is providing treatment services as described above.		
	A hospital does not include convalescent homes, homes for children or the aged, or institutions whose principal purpose or function is to train handicapped individuals to pursue a vocation.		
	An organization is a medical research organization described in section $170(b)(1)(A)(iii)$ if its principal purpose or function is the direct, continuous, and active conduct of medical research in conjunction with a hospital. The hospital with which the organization is affiliated must be described in section $501(c)(3)$ , a federal hospital, or an instrumentality of a governmental unit, such as a municipal hospital.		
	An organization is a hospital organization described in section $501(r)(2)(A)(i)$ if the organization operates a facility which is required by a state to be licensed, registered, or similarly recognized as a hospital.		

13.	Are you applying for exemption as a cooperative hospital service organization under section 501(e)?	□Yes	□No
	A cooperative hospital service organization described in section 501(e) is organized and operated on a cooperative basis to provide its section 501(c)(3) hospital members one or more of the following activities.		
	Data processing.		
	<ul> <li>Purchasing (including purchasing insurance on a group basis).</li> </ul>		
	Warehousing.		
	<ul> <li>Billing and collection (including purchasing patron accounts receivable on a recourse basis).</li> <li>Food.</li> </ul>		
	Clinical.		
	Industrial engineering.		
	Laboratory.		
	Printing.		
	Communications.		
	Record center.		
	• Personnel (including selecting, testing, training, and educating personnel) services.		
	A cooperative hospital service organization must also meet certain other requirements specified in section 501(e).		
14.	Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)?	□Yes	⊡No
	An organization is a cooperative service organization of operating educational organizations if it is organized and operated solely to provide investment services to its members. Those members must be organizations described in section $170(b)(1)(A)(ii)$ or (iv) that are tax exempt under section $501(a)$ or whose income is excluded from taxation under section 115.		

15.	Are you applying for exemption as a qualified charitable risk pool under section 501(n)?	□Yes	□No
	A qualified charitable risk pool is treated as organized and operated exclusively for charitable purposes. Check the appropriate box to indicate whether you are a charitable risk pool. A qualified charitable risk pool is an organization that:		
	<ol> <li>Is organized and operated only to pool insurable risks of its members (not including risks related to medical malpractice) and to provide information to its members about loss control and risk management,</li> </ol>		
	<ol> <li>Consists only of members that are section 501(c)(3) organizations exempt from tax under section 501(a),</li> </ol>		
	3. Is organized under state law authorizing this type of risk pooling,		
	<ol> <li>Is exempt from state income tax (or will be after qualifying as a section 501(c)(3) organization),</li> </ol>		
	<ol> <li>Has obtained at least \$1,000,000 in startup capital from nonmember charitable organizations,</li> </ol>		
	6. Is controlled by a board of directors elected by its members, and		
	7. Is organized under documents requiring that:		
	<ul> <li>Each member be a section 501(c)(3) organization exempt from tax under section 501(a),</li> </ul>		
	<ul> <li>Each member that receives a final determination that it no longer qualifies under section 501(c)(3) notify the pool immediately, and</li> </ul>		
	c. Each insurance policy issued by the pool provide that it will not cover events occurring after a final determination described in (b).		

16. Are you requesting classification as a supporting organization under section 509(a)(3)?	□ Yes	□No
A supporting organization (as defined in section 509(a)(3)) differs from the other types of public charities described in section 509. Instead of describing an organization that conducts a particular kind of activity or that receives financial support from the general public, section 509(a)(3) describes organizations that have established certain relationships in support of public charities described in section 509(a)(1) or 509(a)(2). Thus, an organization can qualify as a supporting organization (and not be classified as a private foundation) even though it may be funded by a single donor, family, or corporation. This kind of funding ordinarily would indicate private foundation status, but a section 509(a) (3) organization has limited purposes and activities, and gives up a significant degree of independence. A supporting organization is an organization that:		
<ol> <li>Is organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more specified organizations as described in section 509(a)(1) or 509(a)(2). These section 509(a)(1) and 509(a)(2) organizations are commonly called publicly supported organizations.</li> </ol>		
<ol> <li>Has one of three types of relationships with one or more organizations described in section 509(a)(1) or 509(a)(2). It must be:</li> </ol>		
<ul> <li>a. Operated, supervised, or controlled by one or more section 509(a)(1) or 509(a)(2) organizations (Type I supporting organization);</li> </ul>		
<ul> <li>b. Supervised or controlled in connection with one or more section 509(a)(1) or 509(a)(2) organizations (Type II supporting organization); or</li> </ul>		
<ul> <li>c. Operated in connection with one or more section 509(a)(1) or 509(a)(2) organizations (Type III supporting organization).</li> </ul>		
<ol> <li>Is not controlled directly or indirectly by disqualified persons (as defined in section 4946) other than foundation managers and other than one or more organizations described in section 509(a)(1) or 509(a)(2).</li> </ol>		
See Publication 557 for more information.		
17. Is a substantial purpose of your activities to provide assistance to individuals through credit counseling activities such as budgeting, personal finance, financial literacy, mortgage foreclosure assistance, or other consumer credit areas?	□Yes	□No
These activities involve the education of the consumer on budgeting, personal finance, financial literacy, mortgage foreclosure assistance, or other consumer credit areas. It may also involve assisting the consumer in consolidating debt and negotiating between debtors and creditors to lower interest rates and waive late and over-limit fees.		
18. Do you or will you invest 5% or more of your total assets in securities or funds that are not publicly traded?	□Yes	□No
19. Do you participate, or intend to participate, in partnerships (including entities treated as partnerships for federal tax purposes) in which you share profits and losses with partners other than section 501(c)(3) organizations?	□Yes	□No
20. Do you sell, or intend to sell carbon credits or carbon offsets?	□ Yes	□No
21. Are you a Health Maintenance Organization (HMO)?	□ Yes	□No

22.	Are you an Accountable Care Organization (ACO), or do you engage in or intend to engage in ACO activities?	□Yes	□No
	ACOs are entities formed by groups of physicians, hospitals, and other health care service providers and suppliers to manage and coordinate the care provided to patients. For a discussion of tax law issues relating to ACOs, see Notice 2011-20 and FS-2011-11, available at <u>www.irs.gov/uac/Tax-Exempt-Organizations-Participating-in-the-Medicare-Shared-Savings-Program-through-Accountable-Care-Organizations</u> .		
23.	Do you maintain or intend to maintain one or more donor advised funds?	□Yes	□No
	In general, a donor advised fund is a fund or account that is owned and controlled by the organization but that is separately identified by reference to contributions of a donor or donors and with respect to which a donor (or any person appointed or designated by the donor) has or expects to have advisory privileges concerning the distribution or investment of amounts held in the fund or account by reason of the donor's status as a donor. For additional information, see Publication 557.		
	Check "No" if you are a governmental unit referred to in section $170(c)(1)$ or a private foundation referred to in section $509(a)$ .		
24.	Are you organized and operated exclusively for testing for public safety and requesting a foundation classification under section 509(a)(4)? Generally, these organizations test consumer products to determine their acceptability	□Yes	□No
	for use by the general public.		
25.	Are you requesting classification as a private operating foundation?	□Yes	□No
	Private foundations lack general public support. What distinguishes a private operating foundation from other private foundations is that it engages 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). Private operating foundations are subject to more favorable rules than other private foundations. However, to be classified as a private operating foundation, an organization must meet certain tests. Additional information about private operating foundations is available at <i>www.irs.gov/Charities-&amp;-Non-Profits/Private-Foundations/Private-Operating-Foundations</i> .		
26.	Are you applying for retroactive reinstatement of exemption under section 5 or 6 of Rev. Proc. 2014-11, after being automatically revoked?	□Yes	□No