

# Exemption Application

# 3500

California corporation number/Secretary of State file no.	FEIN
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Name of organization as shown in the organization's creating document \_\_\_\_\_

Address (include suite, room, or PMB no.) \_\_\_\_\_ Daytime telephone number \_\_\_\_\_

( ) - \_\_\_\_\_

City	State	ZIP Code
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Name of representative to contact regarding additional requirements or information \_\_\_\_\_ Daytime telephone number \_\_\_\_\_

( ) - \_\_\_\_\_

Representative's mailing address (include suite, room, or PMB no.) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

**ALL applicants must complete item 1 through item 7i. Also furnish the information requested in item 8 through item 25, as applicable.**

- 1 a** Enter the California Revenue and Taxation Code (R&TC) section under which exemption is claimed \_\_\_\_\_ . See instructions.
- b** Primary activity of organization: \_\_\_\_\_
- 2 a** What is the legal form of the organization?  Corporation  Unincorporated association  Trust  Limited Liability Company  
Date formed \_\_\_\_\_
- b** If formed in another state, furnish the following information:  
**(1)** Date qualified in California \_\_\_\_\_ **(2)** State in which formed \_\_\_\_\_
- 3 a** Has this organization or its predecessor(s) previously applied for exemption?  Yes  No
- b** If "Yes," check the appropriate box(es) below and enter either "Granted" or "Denied" and the date exemption was "Granted" or "Denied."  
 California \_\_\_\_\_ Date \_\_\_\_\_  Federal \_\_\_\_\_ Date \_\_\_\_\_  Other State \_\_\_\_\_ Date \_\_\_\_\_ .
- c** Enter the R&TC section number under which the organization previously filed with the Franchise Tax Board \_\_\_\_\_ .  
**Furnish copies of any determination letters received.**
- d** If FTB assigned the organization another Entity ID number, enter number assigned. \_\_\_\_\_ .
- 4 a** Has the organization filed federal tax returns?  Yes  No
- b** If "Yes," state type of returns and years filed. \_\_\_\_\_
- 5** Annual accounting period (must end on last day of the month). \_\_\_\_\_

Enclose, but do not staple, any payments.

- 6 a** Is this a new organization? If "No," attach a statement indicating the name of the California predecessor(s), the period during which it was in existence, the reasons for its termination, and the R&TC section number under which it previously filed with the FTB. . . . .
- b** Is this a membership organization? If "Yes," attach a statement that fully explains the qualifications for members, the different classes of membership, the number of members in each class, and the voting rights and privileges accorded each class . . . . .
- c** Has the organization made, or are there plans to make, any distribution of its property or surplus to officers or members? If "Yes," attach a detailed statement . . . . .
- d** Will any of the incorporators share any facilities with the organization? If "Yes," attach a detailed explanation . . . . .
- e** Will any property be rented, purchased, or transferred in any way from any of the incorporators? If "Yes," attach a detailed explanation . . . . .
- f** Will any promoter, incorporator, founder, or member be employed by the organization? If "Yes," furnish complete details, including duties, responsibilities, qualifications, and compensation . . . . .
- g** Will any member of the board of directors be compensated for services other than services performed as a board member, e.g., officer, and/or employee? If "Yes," furnish the name(s) of the director(s), and the amount(s) of compensation for each. Also, list the name(s) of the other director(s), indicating their blood or marriage/RDP relationship, if any, to the compensated director(s) . . . . .
- h** Does the organization plan to conduct raffles or other gaming activities? If so, attach a statement describing how they will be conducted and how the organization will use the funds. . . . .

Yes	No

**Continue to Item 7.**

**Be sure to include the \$25 application fee.** Make the check or money order payable to the "Franchise Tax Board." Do not send cash. Allow 90 calendar days for processing. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. Mail form FTB 3500 and all documents to FRANCHISE TAX BOARD, PO BOX 942857, SACRAMENTO CA 94257-4041

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.		
DATE	SIGNATURE OF OFFICER OR REPRESENTATIVE	TITLE

**7 TO ENSURE THAT THE FTB WILL PROCESS THE ORGANIZATION'S EXEMPTION APPLICATION, ATTACH THE FOLLOWING INFORMATION TO THE APPLICATION. Failure to provide the following documents may delay our determination as to whether the organization qualifies for exemption.**

- a** A copy of the creating document. The type of document to be submitted depends upon the way in which the organization was created. If the organization is:
- A California corporation, submit a copy of the endorsed articles of incorporation and all subsequent endorsed amendments. "Endorsed" means the articles bear the stamps of the California SOS.
  - A foreign corporation that is qualified through the California SOS, submit a copy of the endorsed articles of incorporation and all subsequent endorsed amendments from the state or country in which incorporated. "Endorsed" means the articles bear the stamps of the California SOS.
  - An unincorporated association, submit either: a copy of the constitution, articles of association, bylaws, or other document that contains the language required as shown in the samples on page 18 of the instructions AND which is signed by the board of directors or other governing body.
  - A trust, submit a copy of the trust document and any subsequent modifications to it.
  - A California limited liability company, submit a copy of the endorsed articles of organization.
  - A limited liability company formed in another state and qualified in California, submit a copy of the endorsed California SOS form LLC-5, Application for Registration, a copy of the certificate of good standing from the home state, and a copy of the articles of organization from the home state.
- b** A copy of the bylaws, proposed bylaws, operating agreement, or other code of regulations.
- c** Financial documents. The documents to be provided depend upon whether the organization has been operating or has not yet started to operate. If the organization has:
- Been operating, furnish complete statements of receipts and expenditures, assets and liabilities for each accounting period that it has been in existence and **for which exemption is requested**. See the Receipts and Expense Statement on Side 7 of this form. Do not send bank statements or monthly reports. However, bank statements or monthly reports should be retained as support for items on the income and expense statement.
  - Been operating but has not had any financial activity, provide information substantiating operations during the years for which you are requesting exemption. Example, minutes from meetings of board of directors. In addition, furnish a proposed budget showing sources of income and areas of expenditures for the current year and subsequent year. The proposed budget is required and the organization should base it upon the most reasonable expectations.
  - Not yet started to operate, furnish a proposed budget showing the sources of income and areas of expenditures for the first year of operation. The budget is required before the FTB will process the application and should be based upon the most reasonable expectations. Refer to the Receipts and Expenses Statement on Side 7 of this form.
- d** A statement describing the specific purposes for which the organization was formed. A general nonprofit purpose statement will not be acceptable, and do not quote the articles of incorporation or bylaws.
- e** A statement describing in detail the programs and activities that the organization presently conducts or will conduct and how it will accomplish its specific purposes.
- f** A statement describing in detail each type or source of funding, each fund raising activity, and each business enterprise the organization has engaged in or plans to engage in either alone or with other parties (accompanied by copies of all agreements, if any, for the conduct of each fund raising activity or business enterprise).
- g** A statement that fully explains any discontinued specific activities that the organization engaged in or sponsored. Give dates of commencement and termination and the reasons for discontinuance. (Omit if this is a new organization.)
- h** A copy of each lease, if any, in which the organization is the lessee or lessor of property (real, personal, gas, oil, or mineral), or in which an interest is owned under such lease, together with copies of all agreements with other parties for development of the property.
- i** Summary of any literature that the organization sells or distributes and summary of any organizational advertising.

**Each item listed below refers to a separate R&TC section. Provide the information for the section under which the organization claims exemption.**

**8 R&TC Section 23701a – Labor, agricultural, or horticultural organization:** Submit an explanation of any services to be performed for members. Cooperative organizations applying for exemption under R&TC Section 23701a must submit a copy of the federal exemption letter showing exemption under IRC Section 501(c)(5).

**9 R&TC Section 23701b – Fraternal beneficiary societies, etc.:**

- a** State whether the organization operates, or plans to operate, under the lodge system or for the exclusive benefit of the members of a lodge system. Operating under the lodge system means carrying on activities under a form of organization that comprises local branches (called lodges, chapters, or the like) that are largely self-governing and chartered by a parent organization.
- b** If the organization is a subordinate or local lodge, etc., attach a certificate signed by the secretary of the parent organization certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.
- c** If the organization is a parent or grand lodge, attach a statement showing the number of subordinate lodges in active operation and whether periodic meetings are actually held.
- d** Attach a statement describing the types of benefits (life, sick, accident, or other benefits) paid, or to be paid, to members.

**10 R&TC Section 23701c – Cemetery company or corporation chartered solely for burial purposes:**

- a Attach these statements and/or documents:
  - (1) Complete copy of the sales contract or other document involved in the organization’s acquisition of cemetery property.
  - (2) Complete copy of any contract designating an agent to sell the cemetery plots.
  - (3) Name(s) of officer(s) and director(s) of the organization from the date of incorporation to the present date, and the period for which each held office.
  - (4) Appraised value of cemetery property as of the date acquired (the appraisal should be obtained from sources other than the parties in interest).
- b Does the organization have or plan to have a perpetual care fund?  Yes  No  
 If “Yes,” furnish a copy of the federal exemption letter, a copy of the fund agreement, and a statement explaining the nature of such fund (cash, securities, unsold land, etc.). Also attach a statement that fully explains the manner in which the fund is or will be administered, the specific purposes for which the fund is to be used, and the name(s) of the person(s) administering the fund.
- c Does the organization operate a crematorium?  Yes  No

**11 R&TC Section 23701d – Religious, charitable, scientific, literary, or educational organization:** Attach a statement explaining all “Yes” answers in item 11a through item 11d.

- a Has the organization received, or does it expect to receive, 10% or more of its assets from any organization or group of affiliated organizations (affiliated through stockholding, common ownership, or otherwise), any individual, or members of a family group (brother or sister whether whole or half blood, spouse/RDP, ancestor, or lineal descendant)? .....
- b Is the organization now, has it ever been, or does it plan to be engaged in carrying on propaganda, or otherwise advocating or opposing pending or proposed legislation (this includes dissemination of such information to the general public while representing the organization)? .....
- c Has the organization participated in, or does it plan to participate or intervene in, any political campaign (including the publishing or distributing of statements) on behalf of, or in opposition to, any candidate for public office? .....
- d Does the organization hold, or plan to hold, 10% or more of any class of stock or 10% or more of the total combined voting power of stock in any corporation? .....

Yes	No

- e If claiming exemption as a church, **attach a statement including the information requested in item (1) through item (8) below:**
  - (1) Has a permanent place of worship been established? At what address? Who is the legal owner of this property? Describe the physical characteristics of the organization’s church buildings. Explain to what extent these buildings are used for purposes other than religious worship.
  - (2) Does the organization have a regular congregation or conduct religious services on a regular basis? How many usually attend the regular worship services? Attach samples of worship service programs and newspaper announcements of the organization’s activities. Where and how often are religious services held?
  - (3) Furnish information regarding the religious background and formal religious training of the religious leaders. Furnish a copy of each religious leader’s certificate of ordination.
  - (4) What amount of the annual gross income will be received from incorporators, ministers, officers, directors, or their families?
  - (5) What amount of the organization’s proposed expenditures will be used for the personal living expenses of the individuals mentioned in item (4) above?
  - (6) How many hours per week will the religious or spiritual leader(s) devote to organizational activities? Will this person(s) engage in employment unrelated to the activities of the organization? If so, indicate the number of hours per week and describe the employment activity.
  - (7) List all the officers, directors, trustees, etc., of the organization and describe their qualifications for such office. Are any of the officers or directors related by blood or marriage or RDP? If “Yes,” explain.
  - (8) Will any founder, member, or officer:
    - (a) Take a vow of poverty?
    - (b) Transfer personal assets to this organization, like a home, automobile, furnishings, business, or recreational assets, etc., that will be made available for the personal use of the donor(s)?
    - (c) Assign or donate to the organization income that will be used in part or whole to pay the donor(s) as salary, stipend, or living allowance (such as food, medical expenses, clothing, insurance, etc.)?

**12 R&TC Section 23701e – Business league, chamber of commerce, etc.:** Has the organization performed, or does it plan to perform, particular services for members, shareholders, or others, such as furnishing credit reports or collection accounts, inspecting products, conducting advertising, purchasing merchandise, or other similar undertakings?  Yes  No If “Yes,” attach a detailed statement, including income realized and expenses incurred in such activities. If engaged in advertising, attach samples of material.

**13 R&TC Section 23701f – Civic leagues, social welfare organizations, and local associations of employees:**

- a If the organization is applying as a civic league or social welfare organization, attach a statement explaining how the organization will promote the common good or welfare of an entire community.
- b If the organization is applying as a local association of employees, attach a statement giving the names and addresses of employers that have employees who are eligible for membership in the association. If an employer has employees (who are eligible for membership) located in more than one plant or office, give the address of each plant or office.

**14 R&TC Section 23701g – Social and recreational organization:**

- | Yes | No |
|-----|----|
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|     |    |
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|     |    |
- a Has the organization solicited, or does it plan to solicit, public patronage of the facilities by advertisement or otherwise? If “Yes,” attach sample copies of such advertisements or other solicitations. . . . .
  - b Are nonmembers, other than bona fide guests of members, permitted, or will they be permitted, to use the club facilities or participate in or attend any functions or activities conducted by the organization? If “Yes,” attach a statement describing the functions or activities in which nonmembers have participated or will participate, or to which they have been or will be admitted. If nonmembers have participated in or have been admitted to any functions or activities, state the amount received from nonmembers. Provide a schedule in the statement detailing the expenses attributable to such nonmembers, the expenses attributable to such functions, and the disposition made of net profits, if any, derived from the functions . . . . .
  - c Has the organization rented or leased, or does it plan to rent or lease, any part of the club’s property to others? If “Yes,” attach a statement indicating the reason for such action, or proposed action, and the amount received, or to be received. Also attach copies of the rental agreements or leases . . . . .
  - d Has the organization derived or will it derive any income from nonmembers not explained above? If “Yes,” explain in detail. . . . .
  - e Furnish a statement separating the member and nonmember income for the past three years and a proposed budget separating member and nonmember income for the next period of operation.
  - f Enter the total number of club members: \_\_\_\_\_. If there are different classes of membership, attach a statement explaining the dues and privileges of each class.
  - g Provide copies of:
    - (1) House rules.
    - (2) All other documents used in considering or granting memberships, including agreements or contracts, if any.
    - (3) Corporate resolutions demonstrating adoption of policy or change of policy regarding membership or use of facilities.

**15 R&TC Section 23701h – Title holding corporation:**

- a Attach a statement giving the complete names and addresses of organizations for which title to property is held, the number of shares of capital stock held and whether shares of stock have ever been held by persons other than such organizations. If stock was so held, include the years held and the total number of shares of each class of stock.  
 R&TC Section 23701h requires turning over net income to a parent organization periodically. Organizations with members, incorporating as a nonprofit corporation under the California Corporations Code, are precluded from exempt status under R&TC Section 23701h. California Corporations Code Sections 5410 and 7411 prohibit any distribution to members of nonprofit public benefit corporations or nonprofit mutual benefit corporations unless the organization dissolves.  
 Incorporated organizations seeking exemption under R&TC Section 23701h that have members must incorporate under the for profit provisions of the California Corporations Code.
- b State whether the annual income (less expenses) is, or will be, turned over to the organization for which title to property is held. Explain what disposition will be made of income that will not be turned over to the organization.
- c Attach a copy of an exemption letter (federal or California) for each organization for which property will be held. If property will be held for organization(s) located in California, the organization must furnish a California exemption letter.

**16 R&TC Section 23701i – Voluntary employees’ beneficiary organization:** Furnish a copy of the federal determination letter showing exemption under IRC Section 501(c)(9).

**17 R&TC Section 23701l - Fraternal society, etc.:**

- a State whether the organization operates, or plans to operate, under the lodge system or for the exclusive benefit of the members of a lodge system. Operating under the lodge system means carrying on activities under a form of organization that comprises local branches (called lodges, chapters, or the like) that are largely self-governing and chartered by a parent organization.
- b If the organization is a subordinate or local lodge, etc., attach a certificate signed by the secretary of the parent organization certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.
- c If the organization is a parent or grand lodge, attach a statement showing the number of subordinate lodges in active operation and whether periodic meetings are actually held.

**18 R&TC Section 23701n – Supplemental unemployment compensation trust:** Attach a copy of the supplemental unemployment benefit plan and pertinent agreements and a copy of the federal determination letter.

**19 R&TC Section 23701t – Homeowners’ association:**

- a Furnish a copy of the recorded Declaration of Covenants, Conditions, and Restrictions.
- b Will any of the individual units/lots owned by the organization or its members be occupied for other than personal residential purposes?  Yes  No If “Yes,” provide the following information:
  - (1) What percentage of the units/lots will be used for nonresidential purposes? \_\_\_\_\_
  - (2) If the organization claims exemption as a condominium management association, enter square footage of all units and square footage devoted to residential purposes. All units \_\_\_\_\_ Residential \_\_\_\_\_
  - (3) If the organization claims exemption as a residential real estate management association, enter the local real property zoning for lots within the association. Total number of lots \_\_\_\_\_ Number of lots zoned residential \_\_\_\_\_
  - (4) What percentage of the organization’s total gross income will be derived from dues, fees, or assessments from nonresidential members? \_\_\_\_\_
- c Will this organization own, maintain, or operate a mutual water company, well, electrical generating facility, or other utility?  Yes  No If “Yes,” describe in detail and answer these questions:
  - (1) Are the members/shareholders:  the actual users of the utility or  simply investors?
  - (2) Is this organization furnishing utilities to (check applicable box(es)):  residential homes,  commercial businesses (including agricultural enterprises)? If both, indicate what percent of this organization’s total income will be derived from sale of utilities for nonresidential usage \_\_\_\_\_
  - (3) How are members/shareholders assessed for utilities usage? Are they assessed equally or on the basis of square footage/acreage?
  - (4) Are meters utilized to determine charges to members/stockholders?  Yes  No  
If “Yes,” provide a detailed breakdown on how rates are determined and the amount of revenue received.
- d Will any of the units/lots be rented by a person, or series of persons, for periods of less than 30 days that, when added together, equal more than half of the association’s taxable year?  Yes  No If “Yes,” what percentage of the units/lots are rented in this manner? \_\_\_\_\_
- e What date was the first unit sold, or when will the first unit be available for sale? \_\_\_\_\_
- f What date did the association become active? \_\_\_\_\_ Provide details of these activities.

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g When were (will) dues first collected? month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_

**20 R&TC Section 23701u – Public facility financial corporation:**

- a Attach samples of all certificates of participation or other securities to be issued.
- b Attach copies of all leases, contracts, trust agreements, or other agreements that have been, or will be, entered into by this corporation.

**21 R&TC Section 23701v – Mobile home park acquisition association:**

- a Are all members of the organization owners of manufactured homes or mobile home tenants of the mobile home park?  Yes  No If “No,” explain the circumstances under which other individuals can become members of the organization.
- b Describe the mobile home park in which owner/tenant members reside.
- c Are all lots within the park rented or leased to mobile home or manufactured home owners?  Yes  No If “No,” explain.
- d Does the rent paid by each owner include rental for the lot occupied by the mobile home or manufactured home?  Yes  No If “No,” explain.
- e Will the organization carry on activities other than purchasing or preparing to purchase the mobile home park in which members reside?  Yes  No If “Yes,” describe in detail the other activities and indicate the percentage of total operations represented by such activities.

**22 R&TC Section 23701w – War Veterans’ organization:**

To be completed by a post or organization of past or present members of the Armed Forces of the United States.

- a What is the total membership of your post or organization? \_\_\_\_\_
- b How many members are present or former members of the Armed Forces of the United States? \_\_\_\_\_
- c How many members are cadets (include students in college, university, or armed services academies)? \_\_\_\_\_ How many are spouses/RDPs, widows, or widowers of cadets, or of past or present members of the Armed Forces of the United States? \_\_\_\_\_
- d Does the organization have a membership category other than the ones set out above?  Yes  No If “Yes,” explain in detail and enter the number of members in this category.

To be completed by an auxiliary unit or society of a post or organization of past or present members of the Armed Forces of the United States.

- e Is the organization affiliated with and organized according to the bylaws, and regulations formulated by such an exempt post or organization?  Yes  No
- f How many members does the organization have? \_\_\_\_\_

(Item 22 continues on Side 6.)

- g** How many members are past or present members of the Armed Forces of the United States, or have spouses/RDPs or persons related to them within two degrees of blood relationship (grandparents, brothers, sisters, and grandchildren are the most distant relationships allowable) that are past or present members of the Armed Forces of the United States (enter total)? \_\_\_\_\_
- h** Are all of the members themselves members of a post or organization, past or present members of the Armed Forces of the United States, or spouses/RDPs of members of such a post or organization, or related to members of such a post or organization within two degrees of blood relationship?  Yes  No If "No," explain in detail.

**23 R&TC Section 23701x – Title holding organization:**

- a** Attach a statement giving the complete names and addresses of organizations or trusts for which title to property is being held, and the number of shares of capital stock held by each entity.
- b** State whether the annual income (less expenses) is, or will be, turned over to the organizations for which title to property is held. Explain what disposition will be made of the income that is not or, will not be, turned over to the organizations.
- c** Furnish a copy of a federal determination or opinion letter for each organization or trust for which property is, or will be, held.
- d** For those organizations of trust for which property is, or will be, held and which do not have a federal determination letter, provide detailed information to show that each shareholder is:
  - (1)** A governmental plan described in IRC Section 414(d); or
  - (2)** The United States, any state or political subdivision thereof, or any agency or instrumentality of the foregoing.
- e** State the total number of stockholders or beneficiaries.
- f** Describe in detail each class of stock or beneficial interest.

R&TC Section 23701x requires turning over net income to specified parent organizations periodically. Organizations with members incorporating as a nonprofit corporation under the California Corporations Code are precluded from exempt status under that section. California Corporations Code Sections 5410 and 7411 prohibit any distribution to members of nonprofit public benefit corporations or nonprofit mutual benefit corporations unless the organization dissolves.

Incorporated organizations seeking exemption under R&TC Section 23701x that have members must incorporate under the for profit provisions of the California Corporations Code.

**24 R&TC Section 23701y – Credit Unions:**

- a** Provide a copy of the organization's license to operate a credit union.
- b** What is the total number of members of the organization? \_\_\_\_\_

**25 R&TC Section 23701z – Self-Insurance pools for charitable organizations:**

- a** Provide a list of names, California corporation numbers, and federal employer identification numbers (FEINs) for all participants in the pool.
- b** Describe in detail the activities of each participating corporation.
- c** Furnish a copy of the latest federal determination letter showing exemption under IRC Section 501 for each participating corporation.
- d** Describe in detail all insurance services to be provided to members of the pool.

# Receipts and Expenses Statement

Complete information is required to adequately respond to Item 7c on Side 2. The statement below represents the basic financial details necessary to complete the organization's request for exemption. The organization may substitute its own receipts and expenses statement, or statements, but the details **must** be complete as indicated in this statement. Failure to provide complete financial information may result in denial of the organization's exemption application.

**Details must include:**

- For each year exempt status is requested, provide the financial information represented in the statement below.
- If the organization has had financial activities for less than one year, provide a financial statement for the period of activities, and a projected budget for the entire first year.
- If this is the organization's first year of operation, and/or the organization has no prior financial activity, provide a proposed budget for the entire first year of operation. The proposed budget should be based on the organization's most reasonable expectations.

<b>RECEIPTS</b>	<b>Calendar or Fiscal Year Ending</b>				<b>Total</b>
	Current year	Three preceding years for each year in existence			
	_____	_____	_____	_____	
Gifts . . . . .					
Grants . . . . .					
Contributions received . . . . .					
Fundraising . . . . .					
Membership income . . . . .					
Nonmembership income (R&TC Section 23701g) . . . . .					
Membership dues and assessments (R&TC Section 23701t) . . . . .					
Other business income . . . . .					
Gross investment income . . . . .					
Gross royalty income . . . . .					
Gross rental income . . . . .					
Gross receipts from admissions . . . . .					
Gross receipts from commissions . . . . .					
Gross receipts from sale of merchandise . . . . .					
Gross receipts from services provided . . . . .					
Gross receipts from furnishing of facilities . . . . .					
Gain or loss from sale of capital assets . . . . .					
Other income (attach sheet itemizing each type) . . . . .					
<b>TOTAL RECEIPTS</b>					
<b>EXPENSES</b>					
Fundraising . . . . .					
Contributions, gifts, grants, and similar amounts paid . . . . .					
Disbursements to or for member benefit . . . . .					
Compensation of officers . . . . .					
Compensation of directors . . . . .					
Compensation of trustees . . . . .					
Rental expenses . . . . .					
Other salaries and wages . . . . .					
Occupancy (rents) . . . . .					
Other (including all operational and administrative expenses – attach sheet) . . . . .					
<b>TOTAL EXPENSES</b>					
Excess of receipts over expenses . . . . .					