

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

OMB No. 1545-0056

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

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Complete the Procedural Checklist on page 7 of the instructions.**Part I Identification of Applicant**

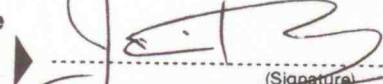
1a Full name of organization (as shown in organizing document) Adopt-A-Classroom, Inc.		2 Employer identification number (EIN) (If none, see page 2 of the instructions.) 6510828272
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed James Rosenberg (305) 531-4302
1c Address (number and street) 1521 Alton Road	Room/Suite 78	4 Month the annual accounting period ends December 31
1d City or town, state, and ZIP code Miami, FL 33139		5 Date incorporated or formed February 18, 1998
6 Activity codes (See page 3 of the instructions.) 602 1 059		7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
9 Is the organization required to file Form 990 (or Form 990-EZ)? If "No," attach an explanation (see page 3 of the Specific Instructions). <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
10 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

11 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See **Specific Instructions for Part I, Line 11**, on page 3.) Get Pub. 557, **Tax-Exempt Status for Your Organization**, for examples of organizational documents.)

- a ☒ **Corporation**—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b ☐ **Trust**—Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ **Association**—Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

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)

Executive Director/President

(Title or authority of signer)

10-24-98

(Date)

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Cat. No. 17133K

Part II Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. **Do not merely refer to or repeat the language in the organizational document.** List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See attached

- 2 What are or will be the organization's sources of financial support? List in order of size. *See attached*

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support. *See Attached*

Part II, Item 1

Mission:

Adopt-A-Classroom is a nonprofit organization established to help companies improve the conditions of public schools. The concept of Adopt-A-Classroom is simple. A company adopts one or several classrooms in a local public school. As a classroom sponsor, the company supplements the classroom's needs, which can vary from year to year. Such needs can include new computers, encyclopedias, dictionaries, software, anything that can maximize the students' learning experience, as well as relieve the school of some financial burden.

The company's contributions to the classroom(s) will enable each classroom to purchase items beyond the basics, thereby treating the students to educational luxuries they only once dreamed of having, and providing teachers with the tools necessary to implement innovative and interesting lesson plans. Over the course of time, the company sponsor will be able to derive satisfaction from actually seeing the difference it has made in that classroom(s) and on each student who passes through it.

Description of Activities:

Past

Activity:

1. Set up corporation 25%
File Articles of Incorporation
Draft By-Laws

When: February, 1998
By Whom: James Rosenberg
2. Establish relationship with a school 10%
For this, Adopt-A-Classroom solicited the cooperation of Dade County Public Schools which notified a school in order for us to work with. Once the relationship was established, we solicited the needs of each classroom from the teachers in order for us to present such needs to companies when they adopted the classrooms.

When: April, 1998
By Whom: James Rosenberg, Max Holtzman, Dade County Public School Administrators – Thomas Wolfe & Lisa Cardenas
3. Print materials for distribution 65%
A sample is enclosed for your review.

Present

All activities listed below (Present and Future) are conducted by both James Rosenberg and Max Holtzman

1. Soliciting companies to adopt classrooms
By mail 20%
By phone 10%
In person 10%
Total Time Spent 40%
2. Develop a Board of Directors 20%
Currently, we have two Board members, Martha Sugalski, a reporter with the NBC affiliate station in Miami and Kathleen Cattie, a teacher in a Dade County public school.
3. Public Relations 20%
Contacting newspapers, magazines and television to obtain as much publicity for the organization as possible in order to attract companies to adopt classrooms.
4. Solicit Master Sponsors 20%
In addition to soliciting companies to adopt individual classrooms, we are soliciting larger corporations to become sponsors of the organization. As a master sponsor, the company name will be featured with our logo on our letterhead and fliers.

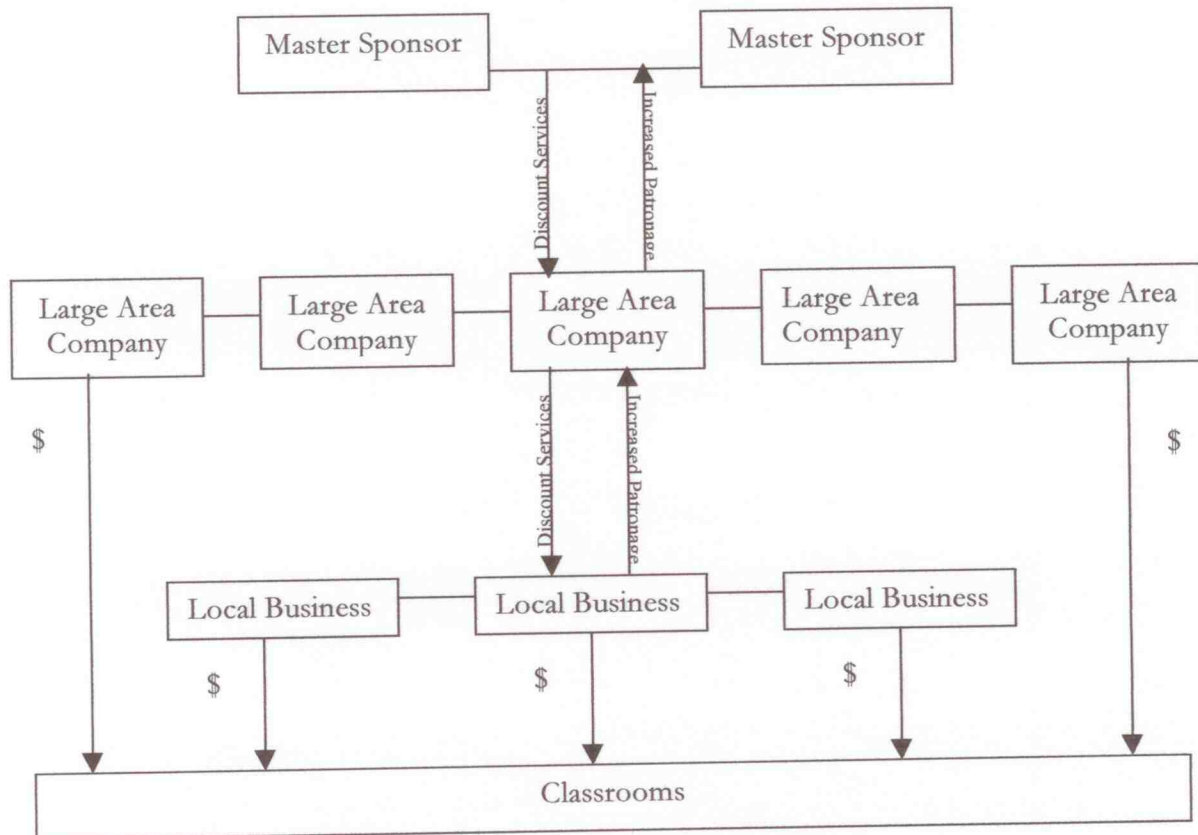
Future

1. Solicit companies to adopt classrooms and master sponsors 40%
2. Public Relations 10%
3. Maintaining client relations 15%
An important ingredient to the organization is maintaining relationships with the companies that adopt classrooms so that they will contribute on a year-to-year basis. Maintaining the relationship will entail: (1) providing the companies with receipts indicating that their contribution went exactly as intended, (2) providing the companies with photos of the students, (3) including the company's logo and information on our web site, www.adoptaclassroom.com
4. Purchasing and delivering of items to the classrooms 35%
See attached flowchart 4A.

PART II, ITEM 2

See Item 3 for planned financial support. Until the fundraising strategy is successfully implemented, Adopt-A-Classroom is seeking grants from foundations and plans to cover initial costs attached by taking 20% of any monies raised until master sponsorships are in place. For the time being, James Rosenberg is funding the costs of the organization.

PART II, ITEM 3: FUNDRAISING STRATEGY



Step 1: Approach Potential Master Sponsors

- Master sponsors are large companies, i.e. airline, hotel, office supply and telecommunication companies, that provide a service or product, on a nationwide level, that is used by most large corporations.
- Adopt-A-Classroom's objective is to solicit master sponsors to agree to offer their services or products at a discounted rate exclusively to those companies that adopt classrooms.
- To maximize potential of master sponsor participation, Adopt-A-Classroom initially will not request any money from them. For those companies that agree to participate, Adopt-A-Classroom will market their service or product to the top 50 largest companies at a discounted rate. If a mutually agreeable number of such companies

participate, then the master sponsors would have to match a percentage of monies raised.

- The amount matched will be collected equally among all master sponsors.
- This money will be allocated almost exclusively for administrative and operational costs of Adopt-A-Classroom.

Step 2: Present Concept to the top 50 largest Miami companies ("Large Company Grants")

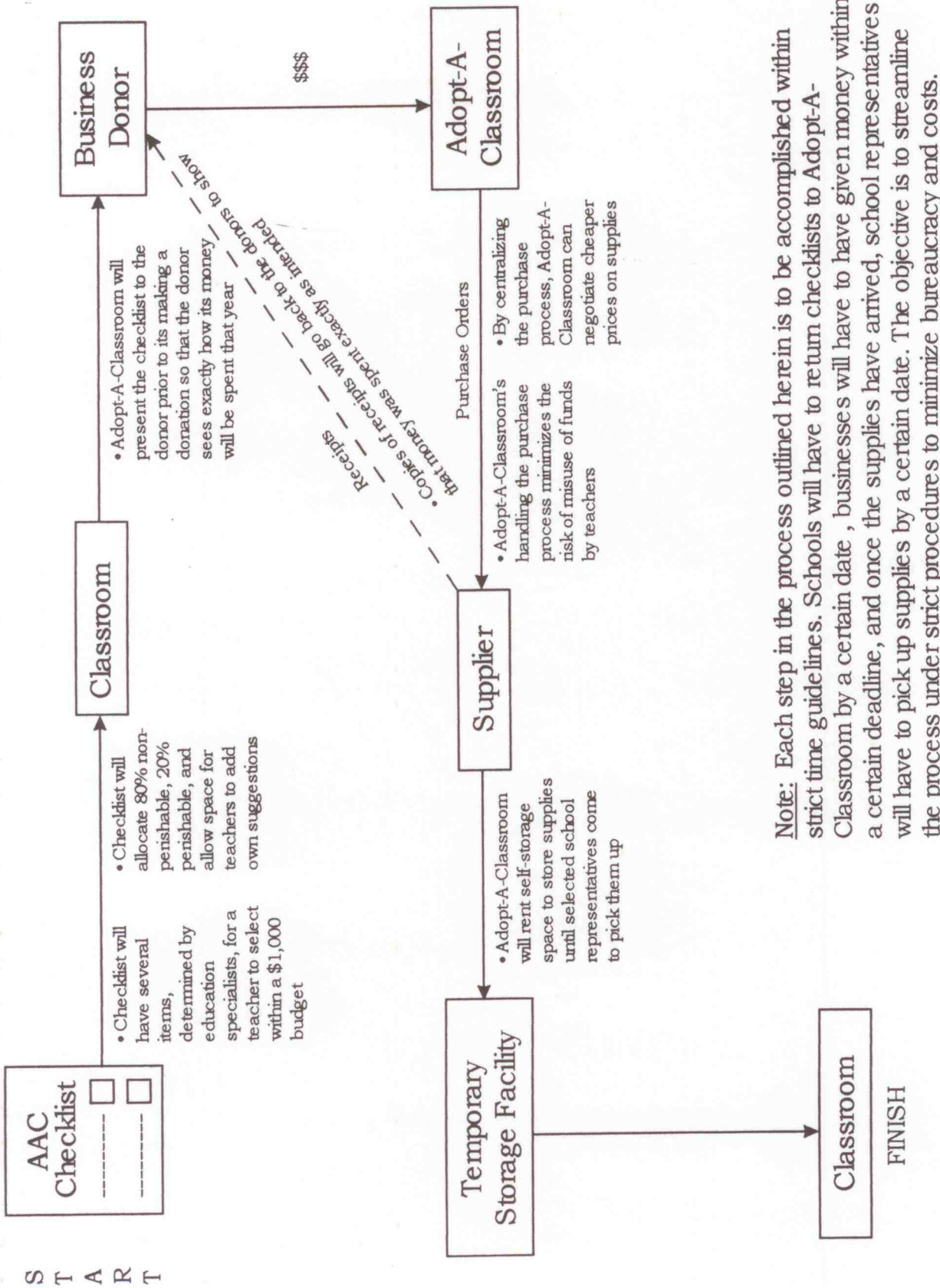
- Present Adopt-A-Classroom mission together with the discounted rates of master sponsors to the 50 largest Miami companies.
- In return for a contribution to Adopt-A-Classroom, Adopt-A-Classroom will: (1) make available to them the discounted rates offered by master sponsors and (2) market the companies' services at a discounted rate to local businesses in Miami-Dade County.
- For the initial presentation, Adopt-A-Classroom is seeking a minimum commitment of \$5,000 from each of the top 50 companies.
- The total amount raised from these top 50 companies and the percentage matched by master sponsors will dictate how these funds are allocated.
- The objective to distribute at least 80% of the contributions of these top 50 companies directly toward purchasing goods for adopted classrooms and the remaining percentage allocated for administrative and operational costs.

Step 3: Approach Small Businesses

- Adopt-A-Classroom will solicit local businesses to adopt classrooms in close geographic proximity of their place of business.
- Target average contribution from each business is \$1,000.
- The objective is to allocate 100% of these contributions toward purchasing goods for the classrooms.

To date, this fundraising structure is not in effect. Actions taken toward implementing this fundraising strategy have included the following: mailing information to Rotary Clubs, Kiwanis Clubs and Chambers of Commerce, meeting with Presidents of large companies to solicit their business as a master sponsor, and basically knocking on every door and pursuing any lead toward either landing master sponsors or getting companies to adopt classrooms.

There is no fundraising committee and we have not used any volunteers of professional fundraisers. All fundraising activity is conducted by either James Rosenberg or Max Holtzman and the only information that is distributed during fundraising is the enclosed pamphlet.



Note: Each step in the process outlined herein is to be accomplished within strict time guidelines. Schools will have to return checklists to Adopt-A-Classroom by a certain date, businesses will have to have given money within a certain deadline, and once the supplies have arrived, school representatives will have to pick up supplies by a certain date. The objective is to streamline the process under strict procedures to minimize bureaucracy and costs.

Part II Activities and Operational Information (Continued)

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

1) James F. Rosenberg
Executive Director/President
1900 Sunset Harbor Drive
Suite 1206
Miami, FL 33139

2) Max Holtzman
Vice President
701 West 51st Street
Apt # 3
Miami, FL 33140

Currently there are no directors or other officers.

b Annual compensation

Because no funds
have been raised,
neither officer
is currently
receiving a salary.

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? ☐ Yes ☒ No

If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See **Specific Instructions** for Part II, Line 4d, on page 3.) ☐ Yes ☒ No

If "Yes," explain.

5 Does the organization control or is it controlled by any other organization? ☐ Yes ☒ NoIs the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? ☐ Yes ☒ No

If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? ☐ Yes ☒ No

If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization? ☐ Yes ☒ No

If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

Part II Activities and Operational Information (Continued)

- 8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A." N/A

- 9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? ☐ Yes ☒ No

- 10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? ☐ Yes ☒ No

- b Is the organization a party to any leases? ☐ Yes ☒ No
If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

- 11 Is the organization a membership organization? ☐ Yes ☒ No
If "Yes," complete the following:

- a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

- b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

- c What benefits do (or will) the members receive in exchange for their payment of dues?

- 12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? ☐ N/A ☐ Yes ☒ No
If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

- b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? ☐ N/A ☐ Yes ☒ No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

- 13 Does or will the organization attempt to influence legislation? ☐ Yes ☒ No
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

- 14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? ☐ Yes ☒ No
If "Yes," explain fully.

Part III Technical Requirements

- 1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? ☒ Yes ☐ No
If you answer "Yes," do not answer questions on lines 2 through 7 below.

- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 8.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

- ☐ a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See Specific Instructions, Line 2a, on page 4;
- ☐ b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- ☐ c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

- 3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? ☐ Yes ☐ No

If "Yes," your organization qualifies under section 4.01 of Rev. Proc. 92-85, 1992-2 C.B. 490, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 7.

If "No," answer question 4.

- 4 If you answer "No" to question 3, has the organization been contacted by the IRS regarding its failure to file Form 1023 within 27 months from the end of the month in which the organization was created or formed? ☐ Yes ☐ No

If "No," your organization is requesting an extension of time to apply under the "reasonable action and good faith" requirements of section 5.01 of Rev. Proc. 92-85. Do not answer questions 5 through 7.

If "Yes," answer question 5.

- 5 If you answer "Yes" to question 4, does the organization wish to request relief from the 15-month filing requirement? ☐ Yes ☐ No

If "Yes," give the reasons for not filing this application prior to being contacted by the IRS. See Specific Instructions, Line 5, on page 4 before completing this item. Do not answer questions 6 and 7.

If "No," answer question 6.

- 6 If you answer "No" to question 5, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? ☐ Yes ☐ No

- 7 If you answer "Yes" to question 6 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here ☐ and attach a completed page 1 of Form 1024 to this application.

Part III Technical Requirements (Continued)

8 Is the organization a private foundation?

☐ **Yes** (Answer question 9.)

☒ **No** (Answer question 10 and proceed as instructed.)

9 If you answer "Yes" to question 8, does the organization claim to be a private operating foundation?

☐ **Yes** (Complete Schedule E.)

☐ **No**

After answering question 9 on this line, go to line 15 on page 7.

10 If you answer "No" to question 8, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | | |
|---|---|--|
| a | <input type="checkbox"/> As a church or a convention or association of churches
(CHURCHES MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1)
and 170(b)(1)(A)(i) |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1)
and 170(b)(1)(A)(ii) |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a
medical research organization operated in conjunction with a
hospital (MUST COMPLETE SCHEDULE C.) | Sections 509(a)(1)
and 170(b)(1)(A)(iii) |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1)
and 170(b)(1)(A)(v) |
| e | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with,
one or more of the organizations described in a through d, g, h, or i
(MUST COMPLETE SCHEDULE D.) | Section 509(a)(3) |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public
safety. | Section 509(a)(4) |
| g | <input type="checkbox"/> As being 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) |
| h | <input type="checkbox"/> As receiving a substantial part of its support in the form of
contributions from publicly supported organizations, from a
governmental unit, or from the general public. | Sections 509(a)(1)
and 170(b)(1)(A)(vi) |
| i | <input type="checkbox"/> As normally receiving not more than one-third of its support from
gross investment income and more than one-third of its support from
contributions, membership fees, and gross receipts from activities
related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| j | <input checked="" type="checkbox"/> The organization is a publicly supported organization but is not sure
whether it meets the public support test of block h or block i. The
organization would like the IRS to decide the proper classification. | Sections 509(a)(1)
and 170(b)(1)(A)(vi)
or Section 509(a)(2) |

If you checked one of the boxes a through f in question 10, go to question 15. If you checked box g in question 10, go to questions 12 and 13. If you checked box h, i, or j, in question 10, go to question 11.

Part III Technical Requirements (Continued)

- 11 If you checked box h, i, or j in question 10, has the organization completed a tax year of at least 8 months?
- ☐ Yes—Indicate whether you are requesting:
- ☐ A definitive ruling (Answer questions 12 through 15.)
- ☒ An advance ruling (Answer questions 12 and 15 and attach two Forms 872-C completed and signed.)
- ☒ No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the application.
- 12 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

N/A

- 13 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here ☒ and:

a Enter 2% of line 8, column (e), Total, of Part IV-A.

\$100.00

b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 13a above.

- 14 If you are requesting a definitive ruling under section 509(a)(2), check here ☐ and:

a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see **Specific Instructions**, Part II, Line 4d, on page 3.)

b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

- 15 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. **Do not submit blank schedules.**)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		X	A
Is the organization, or any part of it, a school?		X	B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?		X	D
Is the organization a private operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . .		X	I

Part IV Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

		Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
		(a) From 2-18-78 to Present	(b) 19.....	(c) 19.....	(d) 19.....	
Revenue	1 Gifts, grants, and contributions received (not including unusual grants—see pages 5 and 6 of the instructions)	Ø				
	2 Membership fees received	Ø				
	3 Gross investment income (see instructions for definition)	Ø				
	4 Net income from organization's unrelated business activities not included on line 3	Ø				
	5 Tax revenues levied for and either paid to or spent on behalf of the organization	Ø				
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)	Ø				
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule)	\$5,000				
	8 Total (add lines 1 through 7)	\$5,000				
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22.	Ø				
	10 Total (add lines 8 and 9)	\$5,000				
	11 Gain or loss from sale of capital assets (attach schedule).	Ø				
	12 Unusual grants.	Ø				
	13 Total revenue (add lines 10 through 12)	\$5,000				
Expenses	14 Fundraising expenses	\$1,000				
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule)	Ø				
	16 Disbursements to or for benefit of members (attach schedule)	Ø				
	17 Compensation of officers, directors, and trustees (attach schedule)	Ø				
	18 Other salaries and wages	Ø				
	19 Interest	Ø				
	20 Occupancy (rent, utilities, etc.)	Ø				
	21 Depreciation and depletion	Ø				
	22 Other (attach schedule)	Ø				
	23 Total expenses (add lines 14 through 22)	\$1,000				
	24 Excess of revenue over expenses (line 13 minus line 23)	\$4,000				

PART IV: FINANCIAL DATA

Schedule 7 (Revenue – Page 8)

This is a \$5,000 contribution that James Rosenberg made to the organization.

PART IV: Proposed budgets for the 2 years following the current year

	Year 1	Year 2
<u>REVENUES</u>		
Grant	\$ 30,000	\$ 30,000
Master Sponsorships	\$ 14,000	\$ 35,000
% Top 50 Company Donations	\$ 9,000	\$ 20,000
20% of Small Business Donations	\$ 3,000	\$ - **
Other (Auctions, Sale of merchandise, etc.)	\$ 870	\$ 2,348
TOTAL	\$ 56,870	\$ 87,348
<u>EXPENSES</u>		
Salaries		
James Rosenberg	\$ 39,500	\$ 42,500
Max Holtzman	\$ 2,500	\$ 3,000
Adminstrative Assistant		\$ 22,000
Health Benefits		
James Rosenberg	\$ 1,100	\$ 1,100
Max Holtzman	\$ -	\$ -
Operating Expenses		
Office Space (donated)	\$ -	\$ -
Phone	\$ 2,400	\$ 2,520
Office Supplies	\$ 1,200	\$ 1,260
Gasoline	\$ 1,000	\$ 1,050
Travel	\$ -	\$ 1,500
Printing	\$ 2,500	\$ 2,625
Corporate Filing Fees	\$ 400	\$ 420
Temporary Storage of Supplies	\$ 1,500	\$ 1,575
10% Contingency	\$ 4,770	\$ 7,798
TOTAL	\$ 56,870	\$ 87,348

** It is the objective that by Year 2, Adopt-A-Classroom can allocate 100% of small business contributions directly toward purchasing goods for the classrooms.

Part IV Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)		Current tax year Date
Assets		
1	Cash	1 \$4,000
2	Accounts receivable, net	2 0
3	Inventories	3 0
4	Bonds and notes receivable (attach schedule)	4 0
5	Corporate stocks (attach schedule)	5 0
6	Mortgage loans (attach schedule)	6 0
7	Other investments (attach schedule)	7 0
8	Depreciable and depletable assets (attach schedule)	8 0
9	Land	9 0
10	Other assets (attach schedule)	10 0
11	Total assets (add lines 1 through 10)	11 \$4,000
Liabilities		
12	Accounts payable	12 0
13	Contributions, gifts, grants, etc., payable	13 0
14	Mortgages and notes payable (attach schedule)	14 0
15	Other liabilities (attach schedule)	15 0
16	Total liabilities (add lines 12 through 15)	16 0
Fund Balances or Net Assets		
17	Total fund balances or net assets	17 \$4,000 (cash)
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18 \$4,000

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation ☐

**User Fee for Exempt Organization
Determination Letter Request**

▶ Attach this form to determination letter application.
(Form 8718 is NOT a determination letter application.)

For IRS Use Only

Control number _____
Amount paid _____
User fee screener _____

1 Name of organization

Adopt-A-Classroom, Inc.

2 Employer Identification Number

65 0828272

Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

3 Type of request

Fee

- ☐ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ **\$150**
- Note:** If you checked box 3a, you must complete the Certification below.

Certification

I certify that the annual gross receipts of _____
name of organization
have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶

Title ▶

- ☒ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . ▶ **\$500**
- ☐ Group exemption letters ▶ **\$500**

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 98-8, 1998-1, I.R.B. 225.

Check the box on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

— Attach to Form 8718 a check or money order payable to the Internal Revenue Service for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Send the determination letter application and Form 8718 to:
Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

If you are using express mail or a delivery service, send the application and Form 8718 to:

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

Attach Check or Money Order Here

Form **872-C**

(Rev. April 1996)

Department of the Treasury
Internal Revenue Service**Consent Fixing Period of Limitation Upon
Assessment of Tax Under Section 4940 of the
Internal Revenue Code**

(See instructions on reverse side.)

OMB No. 1545-0056

To be used with
Form 1023. Submit
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

Adopt-A-Classroom, Inc.

(Exact legal name of organization as shown in organizing document)

1521 Alton Road, Suite 78, Miami, FL

(Number, street, city or town, state, and ZIP code)

33139

and the

District Director of
Internal Revenue, or
Assistant
Commissioner
(Employee Plans and
Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year

December 31, 1998

(Month, day, and year)

Name of organization (as shown in organizing document)

Adopt-A-Classroom, Inc.

Date

10-24-98

Officer or trustee having authority to sign

Signature



Title

Executive Director /
Per: [Signature]**For IRS use only**

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)

Date

By

Form **872-C**

(Rev. April 1996)

Department of the Treasury
Internal Revenue Service**Consent Fixing Period of Limitation Upon
Assessment of Tax Under Section 4940 of the
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Ending date of first tax year December 31, 1998
(Month, day, and year)

Name of organization (as shown in organizing document)

Date

Adopt-A-Classroom, Inc.10-24-98

Officer or trustee having authority to sign

Signature ▶

Title ▶ Executive Director /**For IRS use only**President

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)

Date

By ▶