

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

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

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

**Part I Identification of Applicant**

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

**Part II Organizational Structure**

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

- 1 Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification.  **Yes**  **No**

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- 2 Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application.  **Yes**  **No**

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- 3 Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.  **Yes**  **No**

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- 4a Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.  **Yes**  **No**
- b Have you been funded? If "No," explain how you are formed without anything of value placed in trust.  **Yes**  **No**

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

**Part III Required Provisions in Your Organizing Document**

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

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): \_\_\_\_\_

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- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.
- 2b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. \_\_\_\_\_
- 2c See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: \_\_\_\_\_

**Part IV Narrative Description of Your Activities See Continuation Page 1**

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

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

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

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

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

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**1a - Continued**

Name	Title	Mailing Address	Compensation amount
<b>Richard Denise</b>	<b>Director</b>	<b>21 White Pine Lane New London, NH 03257</b>	<b>none</b>
<b>Frank King</b>	<b>Director</b>	<b>PO Box 902 New London, NH 03257</b>	<b>none</b>

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

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

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

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

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

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

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

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

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

**3a** For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties. **See Continuation Page 6**

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

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

**a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy?  **Yes**  **No**

**b** Do you or will you approve compensation arrangements in advance of paying compensation?  **Yes**  **No**

**c** Do you or will you document in writing the date and terms of approved compensation arrangements?  **Yes**  **No**

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

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

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

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

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

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

- 1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals.  Yes  No
- b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations.  Yes  No **See Continuation Page 8**
- 2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program.  Yes  No
- 3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds.  Yes  No

## Part VII Your History

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

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

## Part VIII Your Specific Activities

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

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

**Part VIII Your Specific Activities (Continued)**

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

- mail solicitations
- email solicitations
- personal solicitations
- vehicle, boat, plane, or similar donations
- foundation grant solicitations
- phone solicitations
- accept donations on your website
- receive donations from another organization's website
- government grant solicitations
- Other

Attach a description of each fundraising program. **See Continuation Page 8**

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

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

**d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you. **See Continuation Page 9**

**e** Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. **See Continuation Page 9**  **Yes**  **No**

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

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

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

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

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

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

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

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

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

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

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

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

**Part VIII Your Specific Activities** (Continued)

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

**Part VIII Your Specific Activities** (Continued)

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

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

**Part IX Financial Data**

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

**A. Statement of Revenues and Expenses**

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

**Part IX Financial Data (Continued)**

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

**A. Statement of Revenues and Expenses (Continued)**

Type of revenue or expense		(e) From.....	( ) From.....	( ) From.....	( ) From.....	(f) Provide Total for (a) through (e)
		To .....	To .....	To .....	To .....	
<b>Revenues</b>	<b>1</b> Gifts, grants, and contributions received (do not include unusual grants)					
	<b>2</b> Membership fees received					
	<b>3</b> Gross investment income					
	<b>4</b> Net unrelated business income					
	<b>5</b> Taxes levied for your benefit					
	<b>6</b> Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
	<b>7</b> Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)					
	<b>8</b> Total of lines 1 through 7					
	<b>9</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)					
	<b>10</b> Total of lines 8 and 9					
	<b>11</b> Net gain or loss on sale of capital assets (attach schedule and see instructions)					
	<b>12</b> Unusual grants					
	<b>13</b> Total Revenue Add lines 10 through 12					
<b>Expenses</b>	<b>14</b> Fundraising expenses					
	<b>15</b> Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)					
	<b>16</b> Disbursements to or for the benefit of members (attach an itemized list)					
	<b>17</b> Compensation of officers, directors, and trustees					
	<b>18</b> Other salaries and wages					
	<b>19</b> Interest expense					
	<b>20</b> Occupancy (rent, utilities, etc.)					
	<b>21</b> Depreciation and depletion					
	<b>22</b> Professional fees					
	<b>23</b> Any expense not otherwise classified, such as program services (attach itemized list)					
	<b>24</b> Total Expenses Add lines 14 through 23					

**Part IX Financial Data (Continued)**

**B. Balance Sheet (for your most recently completed tax year)**

Year End:

(Whole dollars)

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

**Part X Public Charity Status**

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

- 1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions.  Yes  No
- b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.
- 2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI.  Yes  No
- 3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4.  Yes  No
- 4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation?  Yes  No
- 5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.  
The organization is not a private foundation because it is:
  - a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
  - b 509(a)(1) and 170(b)(1)(A)(ii)—a **school**. Complete and attach Schedule B.
  - c 509(a)(1) and 170(b)(1)(A)(iii)—a **hospital**, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
  - d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

**Part X Public Charity Status (Continued)**

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

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

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

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

For Organization

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

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

.....  
 (Date)

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

For IRS Use Only

.....  
 IRS Director, Exempt Organizations

.....  
 (Date)

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

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

**(b)** Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box. **See Continuation Page 11**

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

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

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

**Part XI** **User Fee Information**

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

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

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

**Please  
Sign  
Here**



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

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

.....  
(Date)

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

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

**Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation**

Schedule E is intended to determine whether you are eligible for tax exemption under section 501(c)(3) from the postmark date of your application or from your date of incorporation or formation, whichever is earlier. If you are not eligible for tax exemption under section 501(c)(3) from your date of incorporation or formation, Schedule E is also intended to determine whether you are eligible for tax exemption under section 501(c)(4) for the period between your date of incorporation or formation and the postmark date of your application.

- 1** Are you a church, association of churches, or integrated auxiliary of a church? If "Yes," complete Schedule A and stop here. Do not complete the remainder of Schedule E.  **Yes**  **No**
- 
- 2a** Are you a public charity with annual **gross receipts** that are normally \$5,000 or less? If "Yes," stop here. Answer "No" if you are a private foundation, regardless of your gross receipts.  **Yes**  **No**
- b** If your gross receipts were normally more than \$5,000, are you filing this application within 90 days from the end of the tax year in which your gross receipts were normally more than \$5,000? If "Yes," stop here.  **Yes**  **No**
- 
- 3a** Were you included as a subordinate in a group exemption application or letter? If "No," go to line 4.  **Yes**  **No**
- b** If you were included as a subordinate in a group exemption letter, are you filing this application within 27 months from the date you were notified by the organization holding the group exemption letter or the Internal Revenue Service that you cease to be covered by the group exemption letter? If "Yes," stop here.  **Yes**  **No**
- c** If you were included as a subordinate in a timely filed group exemption request that was denied, are you filing this application within 27 months from the postmark date of the Internal Revenue Service final adverse ruling letter? If "Yes," stop here.  **Yes**  **No**
- 
- 4** Were you created on or before October 9, 1969? If "Yes," stop here. Do not complete the remainder of this schedule.  **Yes**  **No**
- 
- 5** If you answered "No" to lines 1 through 4, we cannot recognize you as tax exempt from your date of formation unless you qualify for an extension of time to apply for exemption. Do you wish to request an extension of time to apply to be recognized as exempt from the date you were formed? If "Yes," attach a statement explaining why you did not file this application within the 27-month period. Do not answer lines 6, 7, or 8. If "No," go to line 6a.  **Yes**  **No**
- 
- 6a** If you answered "No" to line 5, you can only be exempt under section 501(c)(3) from the postmark date of this application. Therefore, do you want us to treat this application as a request for tax exemption from the postmark date? If "Yes," you are eligible for an advance ruling. Complete Part X, line 6a. If "No," you will be treated as a private foundation.  **Yes**  **No**
- Note.** Be sure your ruling eligibility agrees with your answer to Part X, line 6.
- b** Do you anticipate significant changes in your sources of support in the future? If "Yes," complete line 7 below.  **Yes**  **No**

**Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation** *(Continued)*

**7** Complete this item only if you answered "Yes" to line 6b. Include projected revenue for the first two full years following the current tax year.

Type of Revenue	Projected revenue for 2 years following current tax year		
	(a) From ..... To	(b) From ..... To	(c) Total
<b>1</b> Gifts, grants, and contributions received (do not include unusual grants)			
<b>2</b> Membership fees received			
<b>3</b> Gross investment income			
<b>4</b> Net unrelated business income			
<b>5</b> Taxes levied for your benefit			
<b>6</b> Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)			
<b>7</b> Any revenue not otherwise listed above or in lines 9–12 below (attach an itemized list)			
<b>8</b> Total of lines 1 through 7			
<b>9</b> Gross receipts from admissions, merchandise sold, or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)			
<b>10</b> Total of lines 8 and 9			
<b>11</b> Net gain or loss on sale of capital assets (attach an itemized list)			
<b>12</b> Unusual grants			
<b>13</b> Total revenue. Add lines 10 through 12			

**8** According to your answers, you are only eligible for tax exemption under section 501(c)(3) from the postmark date of your application. However, you may be eligible for tax exemption under section 501(c)(4) from your date of formation to the postmark date of the Form 1023. Tax exemption under section 501(c)(4) allows exemption from federal income tax, but generally not deductibility of contributions under Code section 170. Check the box at right if you want us to treat this as a request for exemption under 501(c)(4) from your date of formation to the postmark date. ▶

Attach a completed Page 1 of Form 1024, Application for Recognition of Exemption Under Section 501(a), to this application.

# Form 1023 Checklist

(Revised June 2006)

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

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

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

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

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

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

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

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

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



**FORM 1023 CONTINUATION PAGES**

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**PART I, Line 7: AUTHORIZED REPRESENTATIVE**

Michael Wood, Esq.  
McSwiney, Semple, Hankin-Birke & Wood, P.C.  
P.O. Box 2450  
280 Main Street  
New London, NH 03257  
Tel: 603-526-6955/877-896-6794  
Fax: 603-526-6485

**PART IV: NARRATIVE DESCRIPTION OF THE ORGANIZATION'S ACTIVITIES**

MPPA was formed in 1996 and incorporated in 1997. Membership is not limited to those living on the pond, but rather is open to all persons interested in the goals of the organization.

The primary purposes of the Messer Pond Protective Association, Inc. (MPPA) are threefold: environmental, educational, and effective public access. See Article II, Section 2.1 of MPPA's Articles of Agreement.

**Environmental Activities:** MPPA administers and participates in the following four major pond protective programs to monitor and ensure the health and high water quality of the pond now and in the future:

1. **Lake Host™ Program** under the direction of the New Hampshire Lakes Association: This is a joint environmental and educational program. Lake hosts, both paid and volunteer, educate boaters on the threat of invasive plant species to New Hampshire water bodies and on how to properly inspect their boats and trailers to ensure that they do not unwittingly transport invasive plant species from one water body to another. Invasive plants grow many times faster than native plant growth and can quickly overtake water bodies adversely affecting native plant life, fish, and recreational use of the water body. Messer Pond is particularly vulnerable as it is relatively small and shallow and, importantly, very popular with fishermen throughout the New England region. The Lake Host™ program is the first line of defense against the introduction of invasive plant species. Since 2007 MPPA has used both paid and volunteer lake hosts to help protect Messer Pond during the summer season. To date, paid lake hosts have not been residents of Messer Pond. MPPA has partnered with neighboring Lake Sunapee Protective Association to share paid lake hosts.
2. **Weed Watch Program:** This program is also an environmental protective program. Since 1996 volunteer "weed watchers" have patrolled the shores of Messer Pond on a monthly basis May through September to ensure that no invasive plants have been introduced into the pond. This is the second line of defense against the introduction of invasive aquatic plants. Any "questionable" plants are submitted to the New Hampshire

**FORM 1023 CONTINUATION PAGES**

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Department of Environmental Services for identification. MPPA currently has 18 volunteers participating in this program.

3. **New Hampshire Volunteer Lake Assessment Program:** Since 1996, MPPA has regularly sampled the waters of Messer Pond during the months of June through September to monitor the water quality of the pond in conjunction with the New Hampshire Department of Environmental Services Volunteer Lake Assessment Program. The testing involves numerous measures including phosphorous, pH, chlorophyll-a, oxygen levels, turbidity, conductivity, and transparency, E. coli, cyanobacteria and acid neutralizing capacity. The water tests are evaluated by the New Hampshire Department of Environmental Services.
4. **New Hampshire Volunteer River Assessment Program:** This program is also administered by the New Hampshire Department of Environmental Services. Under this program, since 2009, MPPA has regularly sampled tributaries feeding Messer Pond to monitor the water quality of these tributaries and to identify any threats from those tributaries to the continued health of Messer Pond. Testing involves the same measures as item 3 above.

In addition to these regular programs, twice a year, in the spring and in the fall, MPPA conducts "Clean Up Messer Pond" days. Volunteers clean the culverts around the pond of debris to reduce the amount of sand and silt that get into the pond. MPPA has partnered with the Town of New London on this project thereby helping the town to ensure that watersheds do not adversely impact the local water bodies.

MPPA coordinates and interacts regularly with other lake associations in the region, namely, the Lake Sunapee Protective Association, Pleasant Lake Protective Association, and Little Lake Sunapee Protective Association, on environmental and conservation efforts relevant to water bodies in the region. All of these associations are 501(c)(3) corporations, the most recent being the Little Lake Sunapee Protective Association which received its approval in January 2011.

MPPA also cooperates and interacts regularly with state and local agencies and Colby-Sawyer College regarding environmental and safety issues relevant to the pond and the general public's access to the pond. In addition, MPPA is a proud member of the New Hampshire Lakes Association, the Lake Sunapee Protective Association, Ausbon Sargent Land Preservation Trust, and the Loon Preservation Committee.

**Educational Activities:** MPPA has an active educational program involving both MPPA members and members of the general public.

1. **Weed Watch and Lake Host™ Instruction:** An MPPA director regularly hosts classes and refresher courses for MPPA members on exotic and native plant species as well as proper lake host inspection techniques and interactions with boaters. Lake hosts also

**FORM 1023 CONTINUATION PAGES**

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educate boaters using the pond about invasive plant species and the dangers of transporting such plants.

2. **Boat Inspections:** Lake hosts instruct boaters entering and leaving the pond on proper inspections of their boats for exotic plants. Boaters are generally from all over the New England area.
3. **Educational Seminars:** Twice annually MPPA hosts educational seminars that are open and advertised to the public. Topics have included proper well design and maintenance; protection of and proper interaction with loons; the impact of the 1938 hurricane on Messer Pond and other water bodies in New Hampshire; results of the water chemistry analysis of Messer Pond conducted by Colby-Sawyer College; how to use the town's online GIS software, a land assessment mapping computer program for the Kearsarge Lake Sunapee region; on-pond demonstration and presentation of dog sledding; and demonstration of ski joring, a sport involving a horse and rider towing a skier.
4. **Annual Meeting Speaker:** In addition, MPPA hosts an educational speaker for its annual meeting of the membership. Anyone interested in the goals of MPPA may join the association and attend the annual meeting. Topics have included proper pondside gardening, plant species identifications and the importance of weed watch and Lake Host™ programs, and the New Hampshire Department of Environmental Services 2009 evaluation of Messer Pond water quality.
5. **Watershed Evaluation:** In 2008, MPPA hired an engineering firm to conduct an evaluation of the Messer Pond watershed. That evaluation included an overview of the uses and activities within the watershed; potential impacts associated with runoff within the watershed including drive areas, culverts, road ditches, interstate drainage; issues on individual lots and new development of lots within the watershed; slope concerns and a review of Messer Pond's perimeter with specific input from members about known issues. Significantly, the evaluation also included recommendations and options for corrective action. The watershed evaluation, as well as a Homeowners Guide to Best Management Practices, is available to the membership and the general public on our website.
6. **Boating Safety:** MPPA maintains a boating safety web page on its website in which the most important rules are highlighted and a link is provided to the current Boater's Guide of New Hampshire produced by the New Hampshire Department of Safety Marine Patrol.

**Regional Educational Activities:** MPPA regularly participates in educational activities involving other area water bodies as follows:

- For the past two years, MPPA has been an active participant in the Sunapee Area Watershed Coalition (SAWC). SAWC is a coalition of area towns and organizations dedicated to increasing awareness of the Lake Sunapee watershed and formulating clear

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guidelines for responsible, long-term stewardship of the wider resources in those areas. A major goal of the coalition was to promote cooperation among Sunapee area towns in using those guidelines. Through the work of the SAWC participants and the New Hampshire Department of Environmental Services, SAWC ultimately developed a comprehensive watershed management plan that was of relevant value to all area water bodies. SAWC presented its findings to all participating area towns and is working with those towns for implementation of effective regional watershed protective public policies. Representatives from the Lake Sunapee, Little Lake Sunapee, and Pleasant Lake Protective Associations as well as MPPA were participants in this endeavor.

- Over the past year, MPPA board members have actively participated in the Lake Sunapee Watershed Infrastructure Project. This project is the result of a grant awarded by the National Oceanic and Atmospheric Administration (NOAA) to several New England researchers to investigate the adequacy of stormwater infrastructure in the 50 square mile area of the Lake Sunapee watershed. NOAA awarded the Lake Sunapee Protective Association and a team of scientists from Antioch University New England and Syntectic International of Portland, Oregon the grant to study and prepare the Lake Sunapee watershed for increased stormwater runoff. The Project has involved various Task Force Meetings in which MPPA has actively participated.
- MPPA Board members attend (at their own expense) annual joint water and watershed conferences organized by the New Hampshire Department of Environmental Services, New Hampshire Rivers Council, University of New Hampshire, United States Geological Survey and others. These conferences offer educational sessions on various topics such as watershed management plans; water policies and agency programs; water education and outreach; proper septic maintenance; exotic plant species; water quality testing, securing grant funding; wildlife protection on water bodies; and understanding your watershed and how it impacts your water body.
- MPPA members regularly attend (at their own expense) annual lakes congresses sponsored by the New Hampshire Lakes Association, a non-profit organization dedicated to the protection of New Hampshire water bodies. These lakes congresses offer seminar sessions on a variety of issues related to the protection of New Hampshire water bodies.
- MPPA Board members also attend specialty conferences offered throughout the state including such topics as Canada Geese Management and The Road Less Salted: Water Quality and Salt Reduction.
- Website: MPPA's website regularly lists area-wide educational events. The website is available to the general public. The website also includes copies of, and/or links to, a variety of educational material regarding protection of the pond.

**General Public Access:** Messer Pond is a public access water body and is very popular with fishermen and recreational boaters with smaller size boats. Anyone can access the pond through

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the boat launch on Bog Road and enter through an unlocked iron gate at any time and at no charge. The public access is well noted on our website and in our brochure which is available at the Town of New London's government office, the New London Information Booth, with real estate agents in town, and at the public boat launch during the summer.

- Fishermen throughout the New England area seek out Messer Pond for its large variety of fish, particularly largemouth and smallmouth bass. Messer Pond is home to over 14 varieties of fish including largemouth and smallmouth bass, yellow perch, chain pickerel, pumpkinseed/common sunfish, brown bullhead, American eel, common white sucker and golden shiner. In 2010 the Messer Pond Protective Association started an annual fish stocking program with the approval of the New Hampshire Fish & Game department and paid for the stocking of rainbow trout to add to the population of fish in the pond for the enjoyment of the many visiting fishermen. MPPA recognizes the economic benefits to both the town and the state of attracting fishermen who must purchase a state fishing license annually and who may also purchase fishing supplies, sustenance and fuel from local businesses. MPPA also recognizes the environmental benefits of stocking fish and conserving the pond's wildlife.
- New London Elementary School annually uses the pond to teach children about ice fishing during the winter.
- The Kearsarge Council on Aging annually uses Messer Pond for one of its kayak trips.
- The Eastman, New Hampshire kayak group also uses Messer Pond annually for a group kayak trip.
- New Hampshire Audubon brings its summer classes to Messer Pond for outdoor learning experience trips.
- New London's Village Sports store regularly uses Messer Pond so that potential kayak/canoe customers can try out different water craft.
- Residents throughout the Kearsarge-Lake Sunapee region visit Messer Pond for kayaking and canoeing. With its abundance of wildlife, relatively small size, and absence of large powered boat traffic, Messer Pond is very popular with local area residents for peaceful outings.
- Families throughout New London ice skate on Messer Pond during the winter.
- Residents of New London use Messer Pond for cross-country skiing and snow-shoeing during the winter months.

The Messer Pond Protective Association, Inc. was formed in 1996 and incorporated in June of 1997. Its primary goals at that time were to monitor the water quality of the pond and educate

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the on-pond residents about proper sewer system maintenance in order to help protect the pond. Shortly after being established, MPPA also initiated a weed watch program, monitoring plant life on the pond to help ensure that no invasive plants entered the pond. For the next 10 years the primary activities of MPPA were the two pond protective programs (pond water testing and weed watching) and four annual social events as follows: an annual meeting for the election of officers/directors and voting on major pond related activities with an educational speaker; July 4th barbeque, September Boat Regatta (beginning in 2001), and an annual holiday gathering. As demonstrated in the narrative above, during the last 4 years the activities of the association have grown considerably and focus primarily on environmental, educational, and public access endeavors.

**PART V, Line 3a: LIST OF OFFICERS AND DIRECTORS**

None of MPPA's officers and directors is compensated. Their duties are the customary duties of non-profit volunteer board members.

<b><u>Director</u></b>	<b><u>Address</u></b>	<b><u>Phone No./Email</u></b>	<b><u>Position</u></b>
<b>Nancy Stetson</b>	<b>P.O. Box 2297 (mailing) 89 Little Cove Rd. New London, NH 03257</b>	<b>(603) 526-4663 nstetson@messerpond.org</b>	<b>President Director</b>

Mrs. Stetson is an engineer and President and Chief Financial Officer of M.A.D.S. Inc., an electronics design and manufacturing firm in Bedford, NH. Mrs. Stetson and her husband are residential property owners on Messer Pond.

<b>Terri Bingham</b>	<b>P.O. Box 2125 82 Little Cove Rd. New London, NH 03257</b>	<b>(603) 526-4202 littlecove@tds.net</b>	<b>Vice President Director</b>
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Mrs. Bingham is a retired Federal Government transportation executive. She and her husband are residential property owners on Messer Pond.

<b>Marie Rossachacj</b>	<b>P.O. Box 2393 260 Forest Acres Rd. New London, NH 03257</b>	<b>(603) 526-4969 mariercj@msn.com</b>	<b>Secretary Director</b>
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Mrs. Rossachacj is a retired quality assurance analyst to a pharmaceutical company. She is a residential property owner on Messer Pond.

<b>Jean-Pierre Paquette</b>	<b>324 Forest Acres Rd. New London, NH 03257</b>	<b>(603) 526-6228 jeanpierrepaquette@comcast.net</b>	<b>Treasurer Director</b>
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Mr. Paquette is a Renovation Specialist and owner of Paquette Construction in New London, NH. He and his wife are residential property owners on Messer Pond

**Richard Denise**      **21 White Pine Lane**      **(603) 526-6056**      **Director,**  
**New London, NH 03257**      **dickdenise@tds.net**      **Watershed**  
**Management**

Mr. Denise is a retired Oracle Corporation software engineer. He and his wife are residential property owners on Messer Pond.

**John Doyle**      **533 Forest Acres Rd.**      **(603) 526-7850**      **Director,**  
**New London, NH 03257**      **doyle.jyd@gmail.com**      **Water Quality**

Mr. Doyle is an Information Technology Engineer for a non-profit mental health agency. He and his wife are residential property owners on Messer Pond.

**Frank X. King**      **P.O. Box 902**      **(603) 526-6118**      **Director,**  
**318 Fieldstone Lane**      **fxk318@gmail.com**      **Fish, Wildlife**  
**New London, NH 03257**      **& Water Safety**

Mr. King is a retired project engineer from Shanklin Corporation, a packaging equipment manufacturer. He and his wife are residential property owners on Messer Pond.

## **PART V, Line 5a: CONFLICT OF INTEREST POLICY**

BYLAWS, ARTICLE VIII:

### Conflict of Interest Policy

Section 1:      Disclosure: Each director, officer, or committee or subcommittee member shall have an affirmative duty to disclose to the Corporation each transaction with the Corporation that would be a Pecuniary Benefit Transaction (as defined by RSA 7:19-a) as to that officer, director, or committee or subcommittee member, and shall be prohibited from participating in the discussion or voting on the transaction. The Corporation shall enter into Pecuniary Benefit Transactions only in accordance with the applicable provisions of RSA 7:19-a, as they may exist from time to time.

Section 2:      Same Family Service: In the interests of encouraging diversity of discussion, connection with the public, and public confidence, the board of directors shall have at least five (5) voting members who are not of the same immediate family or related by blood or marriage.

Section 3:      Financial Transactions:

(a) Any financial transaction with a director or officer of the Corporation shall only be permitted to the extent in accordance with applicable law and if determined to be in the best interest of the Corporation.

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(b) Any financial transaction totaling \$500.00 or more in any one year with a director or officer to the extent permitted by law, shall be approved by two-thirds (2/3) vote of the board of directors.

(c) Any financial transaction totaling \$5,000.00 or more in any one year with a director or officer, to the extent permitted by law, shall be approved by two-thirds (2/3) vote of the board of directors and shall be published in a newspaper of general circulation (with a copy to the Attorney General's Office) prior to the transaction being consummated. This requirement extends to members of the immediate family of those serving on the Board of Directors.

**PART VI, Line 1b: FUNDS TO ORGANIZATIONS**

MPPA sends funds annually to New Hampshire Lakes Association (NH Lakes) for MPPA's annual Lake Host™ program, which is comprised of both paid and volunteer lake hosts, as described on page 1. Paid lake hosts are temporary summer employees of NH Lakes. Their salaries and benefits are paid by NH Lakes. Using a complex formula which takes into account grant monies awarded from NH Lakes' Payroll Grant and in-kind contributions of volunteer lake host hours, NH Lakes determines the cash amount that MPPA must supply for NH Lakes to cover the payroll for paid lake hosts who staff Messer Pond's boat launch.

MPPA also sends funds annually in the form of membership dues to the following organizations: Loon Preservation Committee, Lake Sunapee Protective Association, New Hampshire Lakes Association and Ausbon Sargent Land Preservation Trust.

In the past MPPA has sent donations to the University of New Hampshire Cooperative Extension and the New Hampshire Department of Environmental Services Water Laboratory at Colby-Sawyer College.

**PART VIII, Line 4a: FUNDRAISING PROGRAMS**

**Calendars:** Since 2008, "On Messer Pond" calendars have been solicited to MPPA members via email and at the annual meeting and events. The public may also purchase "On Messer Pond" calendars from Morgan Hill Bookstore in New London, and they are available online on the [www.messerpond.org](http://www.messerpond.org) website.

**Tee-Shirts:** Since 2000, MPPA tee-shirts have been solicited to MPPA members and potential members via the annual membership form, at the annual meeting and via email since 2005. The tee-shirts are also available online to both MPPA members and the general public.

**Note Cards:** Since 2000, Messer Pond note cards displaying an aerial view of the pond have been solicited to MPPA members and potential members via the annual membership form, at the annual meeting, at events and via email since 2005. The note cards are also available online to

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both MPPA members and the general public.

**Blueberry Bushes:** Since 2008, blueberry bushes have been solicited to MPPA members to encourage the environmental best management practice of improving the shoreland buffer. Solicitations have been given via email and announced at events.

**Food, Beverages and Flares:** Since 2000, food and beverages have been solicited to MPPA members at the annual meeting. Since 2006, food, beverages and flares have been solicited to MPPA members and Messer Pond watershed residents at the annual Fourth of July Barbecue event. Solicitations have been given via mail, email and personal contact with watershed residents.

**Donation Can at Events:** At all MPPA pond events and public educational events, we make an announcement inviting new members and donations. MPPA brochures are offered and we provide a can for donations to the pond's environmental protective programs.

**Membership Form:** Our annual membership form, which is mailed, emailed and is online, requests both dues and donations for our capital reserve fund, fish stocking program, lake hosting program and water quality program. The form also allows for purchase of note cards and tee-shirts. This year we plan to expand distribution of the membership form to residents within the Messer Pond watershed (1422 acres).

**Brochures:** Our MPPA brochure, which requests both new memberships and donations, is given to boaters by lake hosts at the Messer Pond boat launch. Brochures are available at MPPA pond events and MPPA public educational events. Brochures are also available at the town Information Booth and at local real estate offices.

**Grants:** MPPA applies for grants from the town of New London and non-profit organizations for milfoil protection and shoreland restoration.

**Planned:** In addition to the above, we plan to sell a new collection of note cards based on our very popular "On Messer Pond" calendar. Once we receive the 501(c)(3) exemption, we will approach local businesses and organizations for donations.

**PART VIII, Line 4d: FUNDRAISING LOCATIONS**

MPPA conducts its fundraising in New London, New Hampshire and the fundraising is for itself.

**PART VIII, Line 4e: CONTRIBUTOR ADVICE**

On both MPPA's membership form and brochure, contributors may donate to five different accounts: General Fund, Capital Reserve Fund, Fish Stocking Program, Lake Hosting Program

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and Water Quality Program. Both forms are included in the materials accompanying this application.

**PART IX: FINANCIAL DATA**

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<b>Line 9 Totals:</b>	<u>2,303.50</u>	<u>2,220.31</u>	<u>3,453.00</u>	<u>769.50</u>	<u>691.25</u>
Annual Meeting	110.00	124.00	6.00	140.00	0
July 4 <sup>th</sup> Barbecue	431.00	285.00	322.00	169.50	106.25
Holiday Gathering	0	59.36	380.00	320.00	220.00
Educational Event	0	0	150.00	0	0
Blueberry Bushes	165.00	0	720.00	0	0
Calendars	1,502.50	1,502.95	1,395.00	0	0
Flares	5.00	4.00	75.00	95.00	80.00
Note Cards	30.00	80.00	30.00	30.00	110.00
Tee-Shirts	60.00	165.00	375.00	15.00	75.00
Bat Houses	0	0	0	0	100.00
<b>Line 15 Totals:</b>	<u>550.00</u>	<u>600.00</u>	<u>350.00</u>	<u>450.00</u>	<u>450.00</u>
Loon Preservation Committee	50.00	100.00	0	0	0
Lake Sunapee Protective Association	100.00	100.00	0	50.00	100.00
NH Lakes Association	300.00	300.00	300.00	300.00	250.00
Ausbon Sargent Land Preservation Trust	100.00	100.00	0	100.00	0
UNH Cooperative Extension	0	0	50.00	0	0
NHDES Water Lab at Colby-Sawyer College	0	0	0	0	100.00
<b>Line 23 Totals:</b>	<u>5,698.37</u>	<u>6,845.44</u>	<u>3,186.38</u>	<u>2,692.93</u>	<u>1,021.01</u>
Annual Meeting	139.34	126.99	191.14	320.48	200.00
July 4 <sup>th</sup> Barbecue	107.12	89.97	189.99	229.57	102.64
Regatta	43.96	19.89	0	0	58.88
Educational Program	0	13.96	0	58.00	23.42
Holiday Gathering	0	415.00	34.47	335.42	220.00
Program Room Rental	0	0	75.00	0	0
Fish Stocking - Fish	505.00	0	0	0	0
Fish Stocking - Permit	10.00	0	0	0	0
Water Sampling Equip.	0	607.76	0	0	0
Advertising	92.00	0	0	0	0

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Event Operating Cash	180.00	0	50.00	0	0
Bank Fees	21.75	0	0	0	0
Government Filings	50.00	0	0	0	0
D & O Insurance	495.00	957.00	0	0	0
Office Supplies	0	18.99	0	102.17	60.57
PO Box Rental	40.00	78.00	0	36.00	26.00
Postage	25.20	24.60	59.40	178.40	74.13
Printing	22.20	151.40	121.24	162.00	120.94
Website Hosting	143.40	250.95	83.65	107.55	134.43
Water Testing	385.00	648.00	439.00	648.00	0
Lake Host Program	3,438.40	3,379.81	1,942.49	0	0
Weed Management	0	3.12	0	515.34	0
Investment Annual Fee	0	60.00	0	0	0

**PART X, Line 6b(i)(b): CONTRIBUTIONS MORE THAN 2% OF LINE 8 (487.32)  
2006 - 2010**

Town of New London	8189.10	Grant
Richard and Rody Denise	620.00	Gift
Harry M. Snow	600.00	Gift
Bruce and Nancy Stetson	750.00	Gift