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RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC. — CORPORATE
HANDBOOK

Sections Three, Four and Five

Members' Meetings · Tax Materials · Membership Roster

RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.

A Texas Non-Profit Corporation

Section Three — Members' Meetings (forms and minutes templates)
Section Four — Tax Materials (tax-exempt status guidance and Board resolution)
Section Five — Membership Roster (blank record sheets)

This reading copy was re-typeset from a 37-page scanned section of the Association's corporate handbook. Section titles, document headings, defined terms, dollar amounts, dates, addresses, telephone numbers and cross-references have been verified page-by-page against the 300 DPI scan. Any genuinely illegible passage is flagged in line as [illegible — verify against original].

TABLE OF CONTENTS

Section Three — Members' Meetings

- **Minutes of the Annual Meeting**
- **Notice of Annual Meeting**
- **Record of Mailing Notice — Annual Meeting**
- **Minutes of Special Meeting**
- **Call of Special Meeting**
- **Notice of Special Meeting**
- **Record of Mailing Notice — Special Meeting**
- **Waiver of Notice, Approval of Minutes, and Consent to Meeting**
- **Consent to Action in Lieu of Meeting**
- **Appointment of Proxy**

Section Four — Tax Materials

- **Acquiring and Maintaining Tax-Exempt Status**
- **Resolution to Apply for Tax-Exempt Status**
- **Federal Taxpayer ID Number Application**
- **IRS Form SS-4 Material (redacted — see [irs.gov](https://www.irs.gov))**

Section Five — Membership Roster

- **Membership Roster (blank record sheets)**

This is a re-typeset reading copy. It is reflowed for legibility and does not reproduce the original's exact page breaks. The original 37-page scan's pagination is preserved in the verification report.

SECTION THREE: MEMBERS' MEETINGS

Contents

I. ANNUAL MEETINGS

Minutes of the Annual Meeting

Notice of Annual Meeting

Record of Mailing Notice

II. SPECIAL MEETINGS

Minutes of the Special Meeting

Call of Special Meeting

Notice of Special Meeting

Record of Mailing Notice

III. ACTION WITHOUT ATTENDANCE AT FORMAL MEETING

Waiver of Notice, Approval of Minutes and Meeting

Consent to Action Taken in Lieu of Meeting

Member's Appointment of Proxy

MINUTES OF THE ANNUAL MEETING

OF THE MEMBERS OF
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.

The annual meeting of the Members of the Corporation was held at the time and place, and on the date, set forth below:

Place of Meeting: _____

Date of Meeting: _____

Time of Meeting: _____

The meeting's business was to act on proposals, to elect Directors, and to transact such other business within the power of the Members as set out herein.

The meeting was duly called to order by _____ President of the Corporation. As authorized by the Bylaws, the President presided as Chairman of the meeting. _____ Secretary of the Corporation, acted as Secretary of the meeting and recorded the minutes. The meeting being held in accordance with the terms of the Bylaws of the Corporation, the Chairman declared that the meeting was validly convened.

The Secretary read the roll of Members as reflected by the membership roster. The following Members were present:

IN PERSON: _____

BY PROXY: _____

Member's Name Proxy's Name Member's Name Proxy's Name

The following Members were neither present nor represented by proxy:

It was ordered that all proxies be filed with the minutes of this meeting. The Chairman stated that at least one-tenth of the total number of voting Members were represented, that a quorum was present and all prerequisites for the meeting were completed, and that the meeting was ready to transact any business before it.

The Secretary was directed to prepare a written waiver of notice, consent to meeting, and approval of minutes to be signed by each Member not present at the meeting, and to file the same with these minutes.

The following were nominated as Directors, to serve for one year and until their successors should be elected and qualified:

The Chairman called for further nominations, but none were made. The following persons were elected as Directors:

The minutes of the previous meeting were read by the Secretary. On motion duly made, seconded, and carried, the minutes were approved as (stated) (amended).

The President then gave a general report of the business and finances of the Corporation. The President reported to the meeting the activities of the Board of Directors and proposed that the Members ratify those actions. Upon motion duly made, seconded, and carried, it was resolved that all proceedings of the Board of Directors since the last Members' meeting, and all acts taken by the Directors and officers of the Corporation be, and hereby are, approved.

The following additional action was taken at the meeting:

Additional sheets attached: No; Yes, _____ pages.

There being no further business before the meeting, on motion duly made, seconded and unanimously carried, the meeting was adjourned.

Dated: _____

Secretary

RATIFICATION

We, the undersigned Members, or duly authorized proxies or assignees thereof, having read these minutes, hereby approve, ratify, confirm, and consent to all business as reported herein.



The following documents have been appended to these minutes:

- A. NOTICE OF MEETING
- B. RECORD OF MAILING NOTICE OF MEETING
- C. OFFICERS' REPORTS
- D. _____

MINUTES OF THE MEMBERS' ANNUAL MEETING OF
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.

NOTICE OF ANNUAL MEETING

OF THE MEMBERS OF
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.

PLEASE TAKE NOTICE THAT the Annual Meeting of the Members of the Corporation will be held as shown below. The business of the meeting is to include acting on such proposals and electing such Directors, and the transaction of such other business as may properly come before the meeting or any adjournment thereof. The meeting will consider such matters as may be shown in any proxy statement or agenda enclosed with this notice, but shall not be limited to such matters.

The meeting will be held as shown below:

Date of Meeting: _____

Time of Meeting: _____

Place of Meeting: _____

Only Members of record at the close of business on _____, 20____ are entitled to receive notice of, and to vote at, this meeting.

Members who do not expect to be personally present at the meeting are urged to appoint a proxy to vote for them. Forms for proxies will be provided on request.

Dated: _____

Secretary

RECORD OF MAILING NOTICE

OF MEMBERS' ANNUAL MEETING OF
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.

STATE OF _____
COUNTY OF _____

KNOW ALL PERSONS BY THESE PRESENTS:

On the _____ day of _____, 20____ I, the undersigned officer of the Corporation, personally deposited in a mail collection box in the city of _____, state of _____, copies of the attached notice of Members' annual meeting, each copy enclosed in a separate, securely sealed, first class, postage-paid envelope, with one envelope addressed to each person whose name appears thereon, or on the attached list of Members, at the respective address of each as therein set forth, so that each such person was duly mailed a notice.

Having made this Declaration, I have attached to it a copy of the notice given, and filed this statement with a copy of the notice attached in the Corporate Record Book as part of the Corporation's records, all in the normal course of my duties, which include giving notice of Members' meetings, making a statement of mailing of each notice, and filing such statement with a copy of the notice attached.

Signed on this the _____ day of _____, 20____

Signature



MINUTES OF SPECIAL MEETING

OF THE MEMBERS OF
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.

A special meeting of the Members of the Corporation was held at the time and place, and on the date, set forth below:

Place of Meeting: _____

Date of Meeting: _____

Time of Meeting: _____

This meeting was called by the Corporation's

- President;
- Board of Directors;
- Members holding in the aggregate at least ten percent (10%) of the votes of the Corporation.

The Corporation's President served as chairman of the meeting. The Secretary of the Corporation acted as Secretary of the meeting and recorded the minutes.

The Secretary took a roll call of Members. The following Members were present:

IN PERSON: _____

BY PROXY: _____

Member's Name	Proxy's Name	Member's Name	Proxy's Name
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The following Members were neither present nor represented by proxy:

It was ordered that all proxies be filed with the minutes of this meeting. The Chairman stated that at least one-tenth of the total number of voting Members were represented, a quorum was present, all prerequisites for the meeting were completed, and the meeting was ready to transact any business before it.

The Secretary was directed to prepare a written waiver of notice, consent to meeting, and approval of minutes to be signed by each Member not present at the meeting, and to file the same with these minutes.

The following were nominated as Directors, to serve for one year and until their successors should be elected and qualified:

The Chairman called for further nominations, but none were made. The following persons were elected as Directors:

The minutes of the previous meeting were read by the Secretary. On motion duly made, seconded, and carried the minutes were approved as (stated) (amended).

The President then gave a general report of the business and finances of the Corporation. The President reported to the meeting the activities of the Board of Directors and proposed that the Members ratify those actions. Upon motion duly made, seconded, and carried, it was resolved that all proceedings of the Board of Directors since the last Members' meeting, and all acts taken by the Directors and officers of the Corporation be, and hereby are, approved.

The following additional action was taken at the meeting:

Additional sheets attached: No; Yes, _____ pages.

There being no further business before the meeting, on motion duly made, seconded and unanimously carried, the meeting was adjourned.

Dated: _____

Secretary

RATIFICATION

We, the undersigned Members, or duly authorized proxies or assignees thereof, having read these minutes, hereby approve, ratify, confirm, and consent to all business as reported herein.



The following documents have been appended to these minutes:

- A. CALL OF MEETING
- B. NOTICE OF MEETING
- C. RECORD OF MAILING NOTICE OF MEETING
- D. OFFICERS' REPORTS:
- E. _____

CALL OF SPECIAL MEETING

OF THE MEMBERS OF
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.

TO THE SECRETARY OF THE CORPORATION:

A special meeting of the Members of the Corporation is hereby called by its

- President, as shown by the President's signature hereto;
- Board of Directors, as shown by the signature of the Board's Chairman hereto;
- Members holding in the aggregate at least ten percent (10%) of the votes, as shown by the signature of each hereto.

Pursuant to the Bylaws, the meeting is to be held at the business office of the Corporation unless a different location is provided by its Board of Directors and included in this notice of the meeting. The meeting is to be held as follows:

Place of Meeting: _____

Date of Meeting: _____

Time of Meeting: _____

You are directed to give notice of the meeting, in the manner prescribed by the Bylaws, to all Members not later than _____.

The business of the meeting is to include the items in the agenda attached hereto, and is limited to matters plainly stated therein.

Dated: _____

Signature

Signature

Signature

ATTACHED: _____ page agenda, containing _____ items.

NOTICE OF SPECIAL MEETING

OF THE MEMBERS OF
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.

PLEASE TAKE NOTICE THAT a special meeting of the Members of the Corporation has been called by _____ who is authorized to call a special meeting as _____.

Date of Meeting: _____

Time of Meeting: _____

Place of Meeting: _____

Only Members of record at the close of business on _____, 20____ are entitled to receive notice of, and to vote at, this meeting.

Members who do not expect to be personally present at the meeting are urged to appoint a proxy to vote for them. Forms for proxies will be provided on request.

The business of the meeting is to include the agenda items set forth below or on attached pages and is limited to matters plainly stated therein.

Dated: _____

Secretary

AGENDA:

Additional pages attached: none, _____ pages of additional agenda items.

RECORD OF MAILING

OF NOTICE OF SPECIAL MEETING
OF THE MEMBERS OF

RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.

STATE OF _____
COUNTY OF _____

KNOW ALL PERSONS BY THESE PRESENTS:

On the _____ day of _____, 20____ I, the undersigned officer of the Corporation, personally deposited in a mail collection box in the city of _____, state of _____, copies of the attached notice of Members' special meeting, each copy enclosed in a separate, securely sealed, first class, postage-paid envelope, with one envelope addressed to each person whose name appears thereon, or on the attached list of Members, at the respective address of each as therein set forth, so that each such person was duly mailed a notice.

Having made this Declaration, I have attached to it a copy of the notice given, and filed this statement with a copy of the notice attached in the Corporate Record Book as part of the Corporation's records, all in the normal course of my duties, which include giving notice of Members' meetings, making a statement of mailing of each notice, and filing such statement with a copy of the notice attached.

Signed on this the _____ day of _____, 20____

Signature



**WAIVER OF NOTICE,
APPROVAL OF MINUTES,
AND CONSENT TO MEETING**

OF THE MEMBERS OF
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.

We the undersigned, being all the persons entitled to vote at a Members' meeting, do each for ourselves individually, by our signatures which follow, hereby waive written notice of the time, place, and purpose of the below-described meeting of the Members of the Corporation, and of any adjournments thereof, and do hereby consent to the holding of said meeting.

Place of meeting: _____

Date of meeting: _____

Time of meeting: _____

We hereby approve of any minutes of said meeting which may be attached hereto.

Additional pages attached: None; _____ additional pages.

MEMBER: Please sign this page and initial at the bottom of any subsequent pages.

CONSENT TO ACTION IN LIEU
OF MEETING OF THE MEMBERS OF
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.

We the undersigned, being all the persons entitled to vote on the following matters at a meeting of the Members of the Corporation, by our signatures which follow hereby authorize the actions and resolutions written out in full below:

_____ pages of additional actions are attached.

We, the undersigned Members, or duly authorized proxies or assignees thereof, having read these minutes, hereby approve, ratify, confirm, and consent to all business as reported herein.

MEMBER: Please sign this page and initial at the bottom any subsequent action pages.

APPOINTMENT OF PROXY

FOR MEMBERS' MEETING OF
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.

I, the undersigned, am a Member of RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC. I hereby revoke any previous proxies.

Retaining full power of substitution and revocation, I appoint _____ my true and lawful proxy, and direct said proxy to attend and represent me at the Members' meeting to be held on the date and at the time and place shown below, and any subsequent Members' meeting(s), and any continuation or adjournment thereof, held within eleven (11) months of the date of this appointment.

My said appointed proxy is authorized to represent me, and to vote, execute consents, and otherwise act for me in the same manner and with the same effect as if I were personally present and acting.

This proxy shall be of no effect at any meeting which I may personally attend.

Date: _____

Time: _____

Place: _____

I have signed this proxy on the _____ day of _____, 20 _____

Member

SECTION FOUR: TAX MATERIALS

Contents

I. ACQUIRING AND MAINTAINING TAX-EXEMPT STATUS

II. RESOLUTION TO APPLY FOR TAX-EXEMPT STATUS

III. FEDERAL TAXPAYER ID NUMBER APPLICATION

IRS Form SS-4 instructions and blank Form SS-4 – redacted from this reading copy (obtain the current form from [irs.gov](https://www.irs.gov))

ACQUIRING AND MAINTAINING TAX-EXEMPT STATUS

Not all non-profit corporations are tax-exempt. Non-profit status, by itself, does not confer the advantages of tax exemption. This section contains general information on acquisition and maintenance of federal and state tax-exempt status for non-profit corporations. It assumes that the Articles of Incorporation already contain a specific purpose clause and other language conforming to IRS requirements. Should the Articles not contain a sufficiently detailed clause, they will need to be amended prior to or during the application for federal tax-exempt status. Tax law changes rapidly; therefore the following information about non-profit corporations does not replace the advice of an organization's attorneys and accountants.

TO REQUEST STATE TAX-EXEMPT STATUS

Statutory non-profit status in Texas does not automatically exempt a corporation from state franchise and sales taxes. To obtain these exemptions, the Corporation must send a letter to the Texas Comptroller asking for them. The letter must state what the Corporation does and be accompanied by copies of its Articles of Incorporation and Bylaws. If the Corporation already has a federal income tax exemption, it must also include a copy of the IRS letter granting exemption. Send the letter to: Comptroller of Public Accounts, Exempt Organizations Section, Capital Station, Austin, Texas 78774.

TO FILE FOR FEDERAL TAX EXEMPT STATUS [501(c)(3) AND OTHERS]

Organizations seeking exemption from federal income tax are required to file an application with the IRS. Most types of organizations use application forms specifically prescribed by the Internal Revenue Service, usually Form 1023 or Form 1024. Applications must be obtained by writing the IRS Forms Distribution Center, P.O. Box 9903, Bloomington, IL 61799, or calling 1-800-TAX-FORM (1-800-829-3676). When no application form exists for your type of organization, application for exemption is by letter to the IRS District Director. The letter must be signed by an officer of the organization and should contain the name and telephone number of the person to contact and other information as explained in IRS Publication 557, "Tax Exempt Status for Your Organization."

An application for recognition of exemption must be accompanied by a certified copy of the organization's Articles of Incorporation and a conformed copy of its current Bylaws or other similar code of regulations. A conformed copy is one that agrees with the original and all amendments to it and is either signed by a principal officer or accompanied by a written

declaration, signed by an authorized officer of the organization, certifying that the document is a complete and accurate copy of the original. The application must also be accompanied by IRS Form 8718, "User Fee for Exempt Organization Determination Letter," and the appropriate fee.

Every exempt organization must have an employer identification number, whether or not it has employees. If an organization does not yet have an employer identification number, its application for recognition of exemption must be accompanied by IRS Form SS-4, "Application for Employer Identification Number." A copy of this form and its instructions follow this discussion.

The IRS also requires either a statement of receipts and expenditures and a balance sheet for the current year and the last three years (or the full period your organization has existed, if less); or, if the Corporation is less than one year old, the information for the period ending sixty (60) days before the date of application, a proposed budget for two (2) full accounting years, and a current statement of assets and liabilities. If the organization has not begun doing business yet, the proposed two- year budget and statement of assets is generally sufficient. All actual and proposed receipts and expenditures must be shown in detail. Some applications also require a statement of proposed activities.

It is best not to submit originals of irreplaceable documents. All documents submitted become part of the IRS file and cannot be returned. Every attachment should show an identifiable heading stating that it is an attachment to the application form, with the name and address of your organization, and the date submitted.

File the application with the District Director for the district in which your organization's principal office address is located. In Texas, this address is: Internal Revenue Service, EP/EO Division, Mail Code 4950 DAL, 1100 Commerce Street, Dallas, Texas 75242. The District Director may: (1) issue a favorable determination letter to your organization, (2) deny exempt status, (3) refer the case to the National Office for issuance of a ruling, (4) request more information, or (5) return an incomplete application for completion.

TO LIMIT PUBLIC INSPECTION

Documents filed with applications for exemption are subject to public inspection and copying. Any information filed with the application that relates to a trade secret, patent, process, style of work, or apparatus may be withheld from public inspection, if so requested, at the pleasure of the Commissioner. A request to withhold information should identify the material (by document, page, paragraph, and line) by clearly marking it "NOT SUBJECT TO PUBLIC INSPECTION." A request to withhold should state why the information should not

be released, and must be filed with documents containing the information to be withheld. Note that the Corporation is required to make its exemption application available for public inspection. All exempt organizations that are not “private foundations” (defined below) are required to file annual information returns and to make the three (3) most recent of these available for public inspection.

TO APPEAL AN ADVERSE RULING

If an application for tax-exempt status is rejected, the organization may request Appeals Office consideration. A protest must be submitted to the District Director within thirty (30) days of the date of the adverse determination letter, and may request an Appeals Office conference.

The protest should contain at least the following information:

1. The organization’s name, address, and employer identification number;
2. A statement that the organization wants to protest the determination;
3. The date and symbols on the determination letter;
4. A notarized statement of facts supporting the organization’s position in any contested factual issue, sworn to under penalties of perjury;
5. An outline of the law or other authority the organization is relying on; and
6. Whether a conference at the Appeals Office is desired.

If an organization has exhausted all administrative remedies, then, in certain cases, the organization may seek a declaratory judgment from the U.S. Tax Court, the U.S. Claims Court, or the U.S. District Court for the District of Columbia. This remedy is available from adverse determinations (or failure by the IRS to make a determination) on the initial or continuing qualification or classification of an organization as an exempt organization. A declaratory judgment can be sought only after all administrative remedies have been exhausted, or, if the IRS has not issued a notice of final determination, 270 days have elapsed since the organization requested a determination, to the issue in question, and the organization has taken, in a timely manner, all reasonable steps to secure such determination. The administrative remedies that must be exhausted within the IRS include the filing of an application for tax- exempt status, the timely submissions of all additional information requested, and use of all administrative appeals available within the IRS.

SOME REQUIREMENTS FOR FEDERAL 501(c)(3) STATUS

An organization may qualify for tax-exemption benefits under Section 501(c)(3) of the Internal Revenue Code (IRC) only if organized and operated as a corporation, community chest, fund, or foundation. Trusts are funds or foundations, and therefore qualify, but individuals and partnerships do not qualify. The organization must be organized exclusively for charitable, religious, educational, scientific, or literary purposes, or for testing for public safety, fostering national or international amateur sports competition (without providing athletic facilities or equipment), or the prevention of cruelty to children or animals. The Articles of Incorporation must limit the corporation's purposes to one or more of these approved purposes, and must provide that upon dissolution all assets be distributed to exempt organizations or to a federal, state, or local governmental agency for public purposes.

TYPES OF ORGANIZATIONS THAT MAY QUALIFY FOR TAX-EXEMPT STATUS UNDER IRC Section 501(c)(3)

Automatic Exemptions

The following organizations do not have to file IRS Form 1023 if they meet the requirements of IRC Section 501(c)(3). However, it is recommended that all organizations obtain a determination of tax-exempt status, if only to protect donors and the managers of the Corporation from future liability.

1. Churches, interchurch organizations of local units of a church, conventions or associations of churches, or integrated auxiliaries of a church, such as a men's or women's organization, religious school, mission society, or youth group.
2. Any organization other than a private foundation that normally does not have more than \$5,000 annually in gross receipts. This requirement is met if:
 - a. During its first tax year the organization received gross receipts of \$7,500 or less;
 - b. During its first two (2) years the organization had a total of \$12,000 or less in gross receipts; or
 - c. If the organization has been in existence for at least three (3) years, the total gross receipts received during the immediately preceding two (2) years plus the current year are \$15,000 or less.

An organization which exceeds the above amounts must file IRS Form 1023 within ninety (90) days of the close of the tax year in which these limits were exceeded, unless it has already filed that form.

3. If the organization is a subordinate one controlled by a central organization (for example, a church or a Boy Scout chapter), the central organization may have been issued a group exemption letter that covers the subsidiary chapter. In that case, no separate application is required for the subsidiary.

Private Foundations

Every exempt organization is considered a private foundation unless it notifies the IRS within fifteen (15) months of the end of the month in which it was organized that it is a public charity (defined below) rather than a private foundation, by filling out Part IV of the IRS Form 1023.

Private foundations are subject to an excise tax on net investment income, which is paid when the annual report is filed. They are also required to have special provisions in their Articles of Incorporation in addition to those required for IRC Section 501(c)(3) organizations.

Public Charities

Under IRC Section 509(a), many organizations are excluded from the definition of “private foundation.” These include:

1. Churches and conventions or associations of churches (discussed above);
2. Educational organizations such as schools and universities;
3. Hospitals and their related medical research organizations;
4. Endowment funds owned and operated exclusively to benefit certain state and municipal colleges and universities;
5. Organizations that receive more than one-third of their total support from governmental units and the general public (“publicly supported organizations”); and
6. Organizations that test products for public safety.

OPERATION TO MAINTAIN COMPLIANCE WITH TAX LAWS

If an organization amends its Articles of Incorporation or Bylaws, a conformed copy of the changes must be submitted to the IRS District Director. (An organization that is covered by a group exemption letter should submit two copies of these changes.) Such amendments may be filed with the annual IRS filing.

Every employer (including organizations exempt from federal income tax) who pays taxable wage to employees is responsible for withholding, depositing, paying, and reporting federal income tax, social security taxes (FICA), and federal unemployment tax (FUTA) for such wage payments, unless that employer is specifically excepted by statute from such requirements or if such are clearly inapplicable.

POLITICAL EXPENDITURES

Organizations other than private foundations that make certain political expenditures may be liable for excise taxes on those expenditures. Certain organizations that lose their tax-exempt status due to lobbying expenditures may also be liable for excise taxes on those expenses. Managers of organizations that make political or lobbying expenditures may also be liable for additional excise taxes.

TAX ON UNRELATED BUSINESS INCOME OF EXEMPT ORGANIZATIONS

Many exempt organizations operate trades or businesses that further their exempt purposes. Others operate trades or businesses that have little or no relationship to their exempt purposes except to provide funds to carry out those purposes. This second type of income is called “unrelated business income” and is taxed.

An exempt organization’s income from debt-financed property is treated as unrelated business income and is subject to federal income tax. In general, debt- financed property is any property, such as rental real estate, corporate stock, or tangible personal property, that is financed by debt and held by an exempt organization to produce income.

With the exception of trusts, organizations pay tax on unrelated business income at corporate tax rates. An exempt organization subject to the tax on unrelated business income must file its income tax return on IRS Form 990-T, Exempt Organization Business Income Tax Return, and any required supporting forms and schedules. This return is required only if the annual gross income from unrelated business is \$1,000 or more. This income tax return must be filed by the fifteenth day of the fifth month following the close of the tax year. If the organization expects to pay \$40.00 or more in taxes for the year, it must make quarterly estimated tax payments.

An exempt organization is engaged in an unrelated trade or business if the following three conditions are met:

1. The activity is a trade or business;
2. The trade or business is carried on regularly; and

3. The trade or business is not substantially related to the organization's exempt purposes. (The organization's need for the profits derived from this activity is not a sufficient relationship.)

The following activities are specifically excluded from the definition of unrelated trade or business:

1. Any trade or business in which substantially all the work is performed for the organization without compensation;
2. Any trade or business carried on by an organization described in IRC Section 501(c)(3) or by a state college or university primarily for the convenience of its members, students, patients, officers, or employees; and
3. Any trade or business that consists of selling merchandise, substantially all of which has been received by the organization as gifts or contributions.

BIBLIOGRAPHY

Although no substitute for the advice of accounting and legal advisors, the following IRS books and publications offer more current and complete information than the foregoing general summary.

Available from your local IRS office:

Pub. 557, "Tax-Exempt Status for Your Organization."

Package 1023, "Application for Recognition of Exemption (Under Section 501(c)(3) of the Internal Revenue Code)."

Package 1024, "Application for Recognition of Exemption (Under Section 501(a) or for Determination under Section 120)."

Form 8718, "User Fee for Exempt Organization Determination Letter Request."

Pub. 598, "Tax on Unrelated Business Income of Exempt Organizations."

Pub. 578, "Tax Information for Private Foundations and Foundation Managers."

Pub. 526, "Charitable Contributions."

Pub. 561, "Determining the Value of Donated Property."

Pub. 892, "Exempt Organization Appeal Procedures."

Available from the IRS Headquarters:

Exempt Organizations Handbook. (Send request ATTN: PM:S:DS:P:RR)

Private Foundations Handbook. (Send request ATTN: TX:D:F:RR)

Write to: ATTN: _____

IRS

1111 Constitution Avenue NW

Washington, DC 20224

RESOLUTION TO APPLY FOR TAX-EXEMPT

STATUS UNDER THE INTERNAL REVENUE CODE, BY
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.

WHEREAS, the Corporation has been formed under the Texas Non-Profit Corporation Act,
and

WHEREAS, federal tax-exempt benefits can only be granted by the Internal Revenue
Service, and

WHEREAS, state tax exemptions can only be granted upon further application to the Texas
Comptroller,

IT IS THEREFORE RESOLVED, that the Secretary and Treasurer make application to the
Internal Revenue Service for federal tax-exempt status under the appropriate section(s) of
the Internal Revenue Code of the United States, and make further application to the Texas
Comptroller for state tax-exempt status. It is further resolved that the officers of the
Corporation be, and they hereby are, directed to take any and all lawful action necessary,
convenient, or ancillary to obtaining and maintaining such tax-exempt status.

Upon motion duly made, seconded, and unanimously carried, the resolution was adopted.

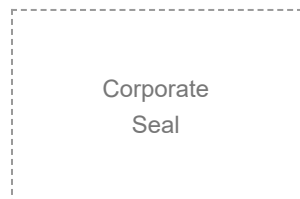
Dated this the _____ day of _____, 20 _____

Chairman

Secretary

Director Director

Director Director



FEDERAL TAXPAYER ID NUMBER APPLICATION

FORM 1: INSTRUCTIONS FOR IRS FORM SS-4

These instructions are designed to help you in filling out Form SS-4, Application for Employer Identification Number.

FORM 2: FORM SS-4, APPLICATION FOR EMPLOYER ID NUMBER

This form should be filed as soon as possible. It tells the IRS that you have started a non-profit corporation and asks the IRS to assign an “Employer Identification Number” (EIN) to the organization. This number should appear on all correspondence with the IRS; it is the business equivalent of an individual’s Social Security Number.

When the corporation wishes to use a noncalendar tax year, its very first IRS filing must elect the noncalendar year, or else lose the option.

If waiting four weeks for a reply from the IRS is inconvenient, an officer of the corporation can call the IRS and receive the number immediately. After the SS-4 is filled out, call the IRS at (866) 816-2065 (M-F, 7:30 a.m. to 7:00 p.m.). The operator will assign you an EIN. You must write the EIN in the upper right-hand corner of the SS-4, and then mail it to the IRS within five days. The IRS office that records these forms is:

IRS-Austin Service Center
3651 South Interregional
Austin, Texas 78741

IRS Form SS-4 Material

Instructions for Form SS-4 and Blank Form SS-4

— Omitted from This Reading Copy —

[Redacted from this reading copy: the reproduced IRS Instructions for Form SS-4 and the blank IRS Form SS-4 (Rev. 12-2001) have been omitted. They are a generic federal form, were truncated mid-text in the original scan, and are long out of date. Obtain the current Form SS-4 and its instructions directly from [irs.gov](https://www.irs.gov).]

SECTION FIVE: MEMBERSHIP ROSTER

Contents

I. MEMBERSHIP ROSTER

MEMBERSHIP ROSTER OF
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.
(Original Section Five contains six identical blank roster sheets.)

End of reconstructed reading copy of Sections Three, Four and Five. The original scan's page 17 is a blank divider sheet. Every page carrying running footers, hole-punch marks and similar production artefacts has been reflowed; those artefacts are not reproduced in this reading copy.