

(Rev. January 2020)

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form1023](http://www.irs.gov/Form1023) for instructions and the latest information.*Note: If exempt status is approved, this application will be open for public inspection.*

Use the "?" buttons throughout this form for help in completing this application. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500.

If you cannot complete required responses within the textbox limits throughout this form, upload your additional narratives with the other required documents.

**Part I Identification of Applicant**

<b>1a</b> Full Name of Organization (exactly as it appears in your organizing document)			<b>b</b> Care of Name (if applicable)		
SOUTHERN PIEDMONT KINGDOM BUILDERS INC					
<b>c</b> Mailing Address (Number, street and room/suite)		<b>d</b> City		<b>e</b> Country	
2322 N HWY 81		WESTVILLE		United States	
<b>f</b> State		<b>g</b> Zip Code + 4	<b>h</b> Foreign Province (or State)		<b>i</b> Foreign Postal Code
Florida		32464			
<b>2</b> Employer Identification Number		<b>3</b> Month Tax Year Ends		<b>4</b> Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative)	
88-3903094		DECEMBER		LINNEA HOPKINS MACE	
<b>5</b> Contact Telephone Number			<b>6</b> Fax Number (optional)		<b>7</b> User Fee Submitted
615-361-9445			615-523-2281		\$600.00
<b>8</b> Organization's Website (if available):					
<b>9</b> List the names, titles, and mailing addresses of your officers, directors, and/or trustees.					
First Name: SUSAN		Last Name: ROESER		Title: PRESIDENT / DIRECTOR	
Mailing Address: 2322 N HWY 81			City: WESTVILLE		
State (or Province): FLORIDA			Zip Code (or Foreign Postal Code): 32464		
First Name: MICHELLE		Last Name: SCHACK		Title: SECRETARY / DIRECTOR	
Mailing Address: 341 SIBELIUS DRIVE			City: DEFUNIAK SPRINGS		
State (or Province): FLORIDA			Zip Code (or Foreign Postal Code): 32433		
First Name: MARVIN		Last Name: BODIE		Title: TREASURER / DIRECTOR	
Mailing Address: 580 SANDY PINE ROAD			City: DEFUNIAK SPRINGS		
State (or Province): FLORIDA			Zip Code (or Foreign Postal Code): 32433		
First Name: STEVEN		Last Name: ROESER		Title: DIRECTOR	
Mailing Address: 2322 N HWY 81			City: WESTVILLE		
State (or Province): FLORIDA			Zip Code (or Foreign Postal Code): 32464		
First Name: NIKKI		Last Name: BODIE		Title: DIRECTOR	
Mailing Address: 580 SANDY PINE ROAD			City: DEFUNIAK SPRINGS		
State (or Province): FLORIDA			Zip Code (or Foreign Postal Code): 32433		

 Check here to add more officers, directors, and/or trustees.

SEE ATTACHED FOR COMPLETE LIST OF THE BOARD OF DIRECTORS.

**Part II Organizational Structure**

- 1** You must be a corporation, limited liability company (LLC), unincorporated association, or trust to be tax exempt.

Select your type of organization.

Corporation

At the end of this form, you must upload a copy of your articles of incorporation (and any amendments) that shows proof of filing with the appropriate state agency.

Limited Liability Company (LLC)

At the end of this form, you must upload a copy of your articles of organization (and any amendments) that shows proof of filing with the appropriate state agency. Also, if you adopted an operating agreement, upload a copy, along with any amendments.

Unincorporated Association

At the end of this form, you must upload 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.

Trust

At the end of this form, you must upload a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.

- 2** Enter the date you formed. (MM/DD/YYYY)

08/29/2022

- 3** Select your state (or U.S. territory) of incorporation or other formation. If you were formed under the laws of a foreign country, select Foreign Country.

Florida

- 4** Have you adopted bylaws? If "Yes," at the end of this form, upload a current copy showing the date of adoption. If "No," explain how you select your officers, directors, or trustees.

Yes  No

- 5** Are you a successor to another organization?

Yes  No

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 nonprofit status. If "Yes," complete Schedule G.

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

Part III helps ensure that, when you submit this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3).

If you cannot check "Yes" 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. Remember to upload your original and amended organizing documents at the end of this form.

- 1** Section 501(c)(3) requires that your organizing document limit your purposes to one or more exempt purposes within section 501(c)(3), such as charitable, religious, educational, and/or scientific purposes.

*The following is an example of an acceptable purpose clause: The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.*

Does your organizing document meet this requirement?

Yes  No

- 1a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph):

Art III/para a

- 2** Section 501(c)(3) requires that your organizing document provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

*The following is an example of an acceptable dissolution clause: Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.*

Does your organizing document meet this requirement?

Yes  No

- 2a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or indicate that you rely on state law.

Art IX

**Part IV Your Activities**

**1** Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document.

For each past, present, or planned activity, include information that answers the following questions:

- a. What is the activity?
- b. Who conducts the activity?
- c. Where is the activity conducted?
- d. What percentage of your total time is allocated to the activity?
- e. How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
- f. How does the activity further your exempt purposes?

A. Southern Piedmont Kingdom Builders, Inc. (SPKB) has been organized as a Christian outreach ministry to further the Gospel. More specifically, the organization will provide charitable giving, as well as provide support to Christian missionaries, to further the Gospel and spread the word of the Lord. Additionally, the organization will provide support for individuals in need through the provision of benevolent assistance. By conducting these activities, SPKB will demonstrate the love of God through various acts that further the Christian religion, thus improving individuals' quality of life while also increasing organizations' chances for success.

B. The board of directors will oversee the general implementation of this activity. It may hire staff as may be necessary to successfully implement the programs and plans. See the attached proposed budgets and job descriptions for possible staff to be hired. Volunteers may also be recruited to further sustain the organization's programs. As permitted through a private foundation, the board is comprised of family members.

C. The ministry is incorporated in Florida. SPKB will provide support for religious missions, missionaries, and individuals in need beginning in Florida, and Mexico. Southern Piedmont Kingdom Builders does not own or operate its own facility.

Regular board meetings and administrative duties will be performed from donated space at the homes or offices of board members and volunteers, or via teleconference, as needed in order to manage the day-to-day operations and without cost to the organization.

D. 100 percent of the organization's total time is allocated to this activity.

E. No professional fundraising is planned. Funding will be sought through the founders, family members, and/or friends of the organization. No materials have been developed at this time.

The board of directors of Southern Piedmont Kingdom Builders seeks tax exemption under IRC 501(c)(3) as a private foundation and understands and will comply with all IRS rules, regulations, and guidelines regarding a private foundation. As a private foundation, the organization relies on operation under state law for required special provisions (See Part VII, Question 1a). No materials have been developed at this time.

F. Charitable. Southern Piedmont Kingdom Builders has been organized as a ministry to provide support for religious missions, Christian missionaries, as well as to provide support for individuals in need through benevolent assistance. Therefore, the organization qualifies as charitable, advancement of religion, under IRC Section 501(c)(3).

SEE ATTACHED FOR MORE INFORMATION.

**Part IV** Your Activities *(continued)*

2 Enter the 3-character NTEE Code that best describes your activities.

Or check here if you want the IRS to select the NTEE Code that best describes your activities.

3 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

4 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? If "Yes," explain how these related individuals are eligible for goods, services, or funds.

 Yes No

5 Do you or will you support or oppose candidates in political campaigns in any way? If "Yes," explain.

 Yes No

6 Do you or will you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation.

 Yes No

**Part IV** Your Activities (continued)

- 6a** Did you or will you make an election to have your legislative activities measured by expenditures by filing Form 5768?  Yes  No  
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.

- 7** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," 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

- 8** Do you or will you provide educational information to the general public on budgeting, personal finance, financial literacy, saving and spending practices, the sound use of consumer credit, and/or assist individuals and families with financial problems such as credit card debt and foreclosure by providing them with counseling? If "Yes," explain.  Yes  No

- 9** Do you or will you make grants, loans, or other distributions to organizations? If "Yes," describe the type and purpose of the grants, loans, or distributions, how you select your recipients including submission requirements (such as grant proposals or application forms), and the criteria you use or will use to select recipients. Also describe how you ensure the grants, loans, and other distributions are or will be used for their intended purposes (including whether you require periodic or final reports on the use of funds and any procedures you have if you identify that funds are not being used for their intended purposes). Finally, describe the records you keep with respect to grants, loans, or other distributions you make and identify any recipient organizations and any relationships between you and the recipients. If "No," continue to Line 10.  Yes  No

The board of directors will exercise discretion as it identifies and selects suitable recipient organizations, ensuring that any and all recipients of funds will be qualified 501(c)(3) organizations or activities that qualify as exempt under IRS requirements. Southern Piedmont Kingdom Builders' Board of Directors understands and agrees to comply with the IRS Revenue Rulings 63-252 and 66-79 with regard to the affairs and finances of the organization, specifically fiscal accountability and oversight of all contributed funds spent. While Southern Piedmont Kingdom Builders may receive written requests for assistance, no formal grant or application forms are developed at this time. The board of directors will require reporting of use of funds from recipient organizations to ensure funds are used for exempt purposes. In addition, the Board President, or an Southern Piedmont Kingdom Builders representative, may travel annually to provide onsite accountability.

**Part IV** Your Activities (continued)

- 9a** Do you or will you make grants, loans, or other distributions to organizations that are not recognized by the IRS as tax exempt under section 501(c)(3)? If "Yes," name and/or describe the non-section 501(c)(3) organizations to whom you do or will make distributions and explain how these distributions further your exempt purposes.  Yes  No

Southern Piedmont Kingdom Builders has not identified any organizations to receive distributions at this time. However it may choose to provide charitable distributions to NGOs and other qualifying exempt programs in order to further its exempt program as described in the attached narrative.

- 9b** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization (if not already provided), the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 10.  Yes  No

The organization has not identified any organizations to receive distributions at this time. It will provide charitable distributions to qualifying nonprofit organizations and similar exempt programs beginning in Mexico. SPKB does not currently have any relationship with potential recipient organizations.

- 9c** 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

Yes, a disclosure statement will be communicated to the contributors that expresses that Southern Piedmont Kingdom Builders has the ultimate authority to use contributions made to Southern Piedmont Kingdom Builders at the discretion of the board of directors for purposes consistent with the organization's exempt purpose.

- 9d** 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

Southern Piedmont Kingdom Builders' Board of Directors will identify and assess the needs of each potential recipient organization, including current and projected projects and financials, as well as its exempt status within its country. An application for assistance may be developed in the future.

- 9e** 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 periodic reporting requirements, auditing grantees, site visits by your employees or compliance checks by impartial experts, etc., to verify that grant funds are being used appropriately.  Yes  No

In addition to required receipts or reports demonstrating how funding was used, representatives of Southern Piedmont Kingdom Builders may travel annually to provide additional on-site accountability.

**Part IV** Your Activities (continued)

- 9f** Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships.  Yes  No

- 9g** When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities.  Yes  No

Yes, Southern Piedmont Kingdom Builders will check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom it is dealing to determine if they are included on the list. In addition to required receipts or reports demonstrating how funding was used, representatives of Southern Piedmont Kingdom Builders may travel annually to provide additional on-site accountability.

- 9h** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC?  Yes  No

- 9i** Will you acquire from OFAC the appropriate license and registration where necessary?  Yes  No

- 10** Do you or will you operate in a foreign country or countries? If "Yes," name each foreign country and region within each country in which you do or will operate and describe your operations in each one. If "No," continue to Line 11.  Yes  No

- 10a** When you conduct activities in foreign countries, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities.  Yes  No

- 10b** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC?  Yes  No

- 10c** Will you acquire from OFAC the appropriate license and registration where necessary?  Yes  No



**Part IV** Your Activities (continued)

- 11** Are you a sponsoring organization that maintains one or more donor advised funds? If yes, please provide a complete description of your program, including the specific advice that such donors may provide. Describe in detail the control you maintain (or will maintain) over the use of the funds.  Yes  No

- 12** Do you or will you operate a school?  Yes  No  
If "Yes," complete Schedule B.

- 13** Is your principal purpose or function to provide hospital or medical care?  Yes  No  
If "Yes," complete Schedule C.

- 14** Do you or will you provide low-income housing?  Yes  No  
If "Yes," complete Schedule F.

- 15** 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?  Yes  No  
If "Yes," complete Schedule H - Section I.

- 16** Check any of the following fundraising activities that you will undertake (check all that apply):

- |                                                                                     |                                                              |
|-------------------------------------------------------------------------------------|--------------------------------------------------------------|
| <input type="checkbox"/> Website, mail, email, personal, and/or phone solicitations | <input type="checkbox"/> Foundation grant solicitations      |
| <input type="checkbox"/> Receive donations from another organization's website      | <input type="checkbox"/> Government grant solicitations      |
| <input type="checkbox"/> Bingo                                                      | <input type="checkbox"/> Other (non-bingo) gaming activities |
| <input type="checkbox"/> Other (describe)                                           |                                                              |

- We will not engage in fundraising activities.

- 17** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements, including the names or descriptions of the organizations for which you raise funds.  Yes  No

**Part V Compensation and Other Financial Arrangements**

- 1** Do you or will you compensate officers, directors, or trustees, or do or will you have highest compensated employees, or highest compensated independent contractors? If "No," continue to Line 2.  Yes  No

In establishing compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors:

- 1a** Do or will the individuals that approve compensation arrangements follow a conflict of interest policy?  Yes  No

- 1b** Do or will you approve compensation arrangements in advance of paying compensation?  Yes  No

- 1c** Do or will you document in writing the date and terms of approved compensation arrangements?  Yes  No

- 1d** Do or will you record in writing the decision made by each individual who decided or voted on compensation arrangements?  Yes  No

- 1e** Do 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?  Yes  No

- 1f** Do or will you record in writing both the information on which you relied to base your decision and its source?  Yes  No

- 1g** Do or will you have any other practices you use to set reasonable compensation? If "Yes," describe these practices.  Yes  No

- 2** Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If you are a hospital, answer "Yes" if your conflict of interest policy includes provisions consistent with the additional healthcare related provisions in the sample document. If "No," describe the procedures you will follow to ensure that persons who have a conflict of interest will not have influence over setting their own compensation or regarding business deals with themselves.  Yes  No

- 3** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors 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.  Yes  No

**Part V Compensation and Other Financial Arrangements** (continued)

- 4 Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations 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; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any such transactions that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value.  Yes  No

- 5 Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations 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; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value.  Yes  No

- 6 Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," describe each facility, the role of the other organization, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how that entity is selected, how the terms of any contract(s) are negotiated at arm's length, and how you determine you will pay no more than fair market value for services.  Yes  No

**Part V Compensation and Other Financial Arrangements** (continued)

- 7 Does or will someone other than your own employees or volunteers manage your activities or facilities?  Yes  No
- If "Yes," describe the activities or facilities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how these managers were or will be selected, how the terms of any contracts or other agreements were or will be negotiated, and how you determine you will pay no more than fair market value for services.

- 8 Do you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes.  Yes  No

**Part VI Financial Data**

- 1 Select the option that best describes you to determine the years of revenues and expenses you need to provide.
- You completed less than one tax year.  
Provide a total of three years of financial information (including the current year and two future years of reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
  - You completed at least one tax year but fewer than five.  
Provide a total of four years financial information (including the current year and three years of actual financial information or reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
  - You completed five or more tax years.  
Provide financial information for your five most recent tax years (including the current year) in the following Statement of Revenues and Expenses.

**Part VI** Financial Data (continued)

**A. Statement of Revenues and Expenses**

Type of revenue	Current tax year	4 prior tax years or 2 succeeding tax years			
	From: 01/01/2022 To: 08/31/2022	From: 09/01/2022 To: 12/31/2022	From: 01/01/2023 To: 12/31/2023	From: 01/01/2024 To: 12/31/2024	From: __/__/__ To: __/__/__
<b>1</b> Gifts, grants, and contributions received (do not include unusual grants)	\$6,628.	\$10,000.	\$175,000.	\$1,100,000.	
<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 (provide an itemized list below)					
<b>8</b> Total of lines 1 through 7	\$6,628.	\$10,000.	\$175,000.	\$1,100,000.	\$0.
<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 (provide an itemized list below)					
<b>10</b> Total of lines 8 and 9	\$6,628.	\$10,000.	\$175,000.	\$1,100,000.	\$0.
<b>11</b> Net gain or loss on sale of capital assets (provide an itemized list below)					
<b>12</b> Unusual grants (provide an itemized list below)					
<b>13</b> Total Revenue (add lines 10 through 12)	\$6,628.	\$10,000.	\$175,000.	\$1,100,000.	\$0.
Type of expense	Current tax year	4 prior tax years or 2 succeeding tax years			
<b>14</b> Fundraising expenses					
<b>15</b> Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)					
<b>16</b> Disbursements to or for the benefit of members (provide an itemized list below)					
<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 (provide an itemized list below)	\$6,628.	\$4,500.	\$155,411.	\$860,311.	
<b>24</b> Total Expenses (add lines 14 through 23)	\$6,628.	\$4,500.	\$155,411.	\$860,311.	\$0.

**25** Itemized financial data

SEE ATTACHED MATERIALS FOR COMPLETE EXPENSE AND REVENUE BREAKDOWN.

**Part VI** Financial Data (continued)

<b>B. Balance Sheet (for your most recently completed tax year)</b>		Year End: 12/31/2022
<b>Assets</b>		
<b>1</b>	Cash	\$0.
<b>2</b>	Accounts receivable, net	
<b>3</b>	Inventories	
<b>4</b>	Bonds and notes receivable (provide an itemized list below)	
<b>5</b>	Corporate stocks (provide an itemized list below)	
<b>6</b>	Loans receivable (provide an itemized list below)	
<b>7</b>	Other investments (provide an itemized list below)	
<b>8</b>	Depreciable assets (provide an itemized list below)	
<b>9</b>	Land	
<b>10</b>	Other assets (provide an itemized list below)	
<b>11</b>	Total Assets (add lines 1 through 10)	\$0.
<b>Liabilities</b>		
<b>12</b>	Accounts payable	\$0.
<b>13</b>	Contributions, gifts, grants, etc. payable	
<b>14</b>	Mortgages and notes payable (provide an itemized list below)	
<b>15</b>	Other liabilities (provide an itemized list below)	
<b>16</b>	Total Liabilities (add lines 12 through 15)	\$0.
<b>Fund Balances or Net Assets</b>		
<b>17</b>	Total fund balances or net assets	
<b>18</b>	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	\$0.

**19** Itemized financial data

**Part VII Foundation Classification**

Part VII is designed to classify you as an organization that is either a private foundation or a public charity. Public charity classification is a more favorable tax status than private foundation classification. If you are a private foundation, this part will further determine whether you are a private operating foundation.

**1** Select the foundation classification you are requesting from the list below.

- You are described in 509(a)(1) and 170(b)(1)(A)(vi) as 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.
- You are described in 509(a)(2) as 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).
- You are described in 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. Complete Schedule A.
- You are described in 509(a)(1) and 170(b)(1)(A)(ii) as a school. Complete Schedule B.
- You are described in 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete Schedule C.
- You are described in 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- You are described in 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- You are described in 509(a)(3) as an organization supporting either one or more organizations described in 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. Complete Schedule D.
- You are described in 509(a)(4) as an organization organized and operated exclusively for testing for public safety.
- You are a publicly supported organization and would like the IRS to decide your correct classification.
- You are a private foundation.

- 1a** 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 this box to confirm that your organizing document includes these provisions or you rely on state law.

State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or state that you rely on state law.

STATE LAW

- 1b** 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?  Yes  No  
If "Yes," complete Schedule H - Section II.

- 1c** Are you a private operating foundation?  Yes  No

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.

**Part VII Foundation Classification** (continued)

- 1d** Describe how you meet the requirements for private operating foundation status, including how you meet the income test and either the assets test, the endowment test, or the support test. If you've been in existence for less than one year, describe how you are likely to satisfy the requirements for private operating foundation status.

- 2** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(1) and 170(b)(1)(A)(vi) in existence for five or more tax years, you must have received one-third or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities; or 10% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities and the facts and circumstances indicate you are a publicly supported organization. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive contributions from any person, company, or organization whose gifts totaled more than the 2% amount of line 8 in Part VI-A?  Yes  No

If "Yes," identify each person, company, or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Based on your calculations, did you receive at least one-third of your support from public sources or did you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization?  Yes  No

- 2a** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(2) in existence for five or more tax years, you must have normally received more than one-third of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, or a combination of these sources, and not more than one-third of your support from gross investment income and net unrelated business income. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive amounts from any disqualified persons?  Yes  No

If "Yes," identify each disqualified person by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Did you receive amounts from individuals or organizations other than disqualified persons that exceeded the greater of \$5,000 or 1% of the amount on line 10 of Part VI-A Statement of Revenues and Expenses?  Yes  No

If "Yes," identify each individual or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- iii. Based on your calculations, did you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income?  Yes  No



**Part VIII Effective Date**

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

- 1 Are you submitting this application within 27 months of the end of the month in which you were legally formed?  Yes  No

If "No," complete Schedule E.

**Part IX Annual Filing Requirements**

***If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.***

- 1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N?  Yes  No

If "Yes," are you claiming you are excepted from filing because you are:

- A church or association of churches
- An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)
- A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577
- A school below college level affiliated with a church or operated by a religious order
- A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries
- An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)
- Other (describe)

**Part X Signature**

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

SUSAN ROESER  
\_\_\_\_\_  
(Type name of signer)

PRESIDENT / DIRECTOR  
\_\_\_\_\_  
(Type title or authority of signer)

12/15/2022  
\_\_\_\_\_  
(Date)

**Upload checklist:**

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- Organizing document (and any amendments)
- Bylaws, if adopted
- Form 2848, Power of Attorney and Declaration of Representative (if applicable)
- Form 8821, Tax Information Authorization (if applicable)
- Supplemental responses (if applicable)
- Expedited handling request (if applicable)

**Schedule A. Churches**

- 1 Do you have a written creed, statement of faith, or summary of beliefs? If "Yes," describe your written creed, statement of faith, or summary of beliefs.  Yes  No

- 2 Do you have a literature of your own? If "Yes," describe your literature.  Yes  No

- 3 Do you have a formal code of doctrine and discipline? If "Yes," describe your code of doctrine and discipline.  Yes  No

- 4 Describe your religious hierarchy or ecclesiastical government.

- 5 Are you part of a group of churches with similar beliefs and structures? If "Yes," explain.  Yes  No

- 6 Do you have a form of worship? If "Yes," describe your form of worship.  Yes  No

- 7 Do you have regularly scheduled religious services? If "Yes," describe the nature of the services.  Yes  No

- 7a What is the average attendance at your regularly scheduled religious services?

- 8 Do you have an established place of worship? If "Yes," describe your established place of worship or where you meet to hold regularly scheduled religious services.  Yes  No

**Schedule A. Churches** (continued)

- 9** Do you have an established congregation or other regular membership group? If "No," continue to Line 10.  Yes  No
- 9a** How many members do you have?
- 9b** Do you have a process by which an individual becomes a member? If "Yes," describe the process.  Yes  No
- 
- 9c** Do your members have voting rights, rights to participate in religious functions, or other rights? If "Yes," describe the rights your members have.  Yes  No
- 
- 9d** May your members be associated with another denomination or church?  Yes  No
- 9e** Are all of your members part of the same family?  Yes  No
- 10** Do you conduct baptisms, weddings, funerals, or other religious rites?  Yes  No
- 11** Do you have a school for the religious instruction of the young?  Yes  No
- 12** Do you have ministers or religious leaders? If "Yes," describe these roles and explain whether the ministers or religious leaders are ordained, commissioned, or licensed after a prescribed course of study.  Yes  No
- 
- 13** Do you have schools for the preparation of your ordained ministers or religious leaders?  Yes  No
- 14** Do you ordain, commission, or license ministers or religious leaders? If "Yes," describe the requirements for ordination, commission, or licensure.  Yes  No
- 
- 15** Do you have other information you believe should be considered regarding your status as a church? If "Yes," explain.  Yes  No
-

**Schedule B. Schools, Colleges, and Universities**

- 1** Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on?  Yes  No
- 2** Is the primary function of your school the presentation of formal instruction? If "No," continue to Line 3.  Yes  No

**2a** Select the best description(s) of your school:

- Elementary school
- Secondary school
- Charter school
- College or university
- Technical school
- Other school (describe)

- 3** Are you a public school because you are operated by a state or subdivision of a state or operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated by a state or subdivision of a state. Do not complete the remainder of Schedule B.  Yes  No

- 4** Were you formed or substantially expanded at the time of public school desegregation in the school district or county in which you are located?  Yes  No

- 5** Has a state or federal administrative agency or judicial body ever determined that you are racially discriminatory? If "Yes," explain.  Yes  No

- 6** Has your right to receive financial aid or assistance from a governmental agency ever been revoked or suspended? If "Yes," explain.  Yes  No

**Information Required by Revenue Procedure 75-50 as Modified by Revenue Procedure 2019-22**

- 7** Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body?  Yes  No

State where the policy is located or if adopted by resolution of your governing body.

- 8** Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? If "Yes," continue to Line 9.  Yes  No

- 8a**  By checking this box, you agree that all future printed materials, including website content, will contain the required nondiscriminatory policy statement.



**Schedule B. Schools, Colleges, and Universities** *(continued)*

- 13** List your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.

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- 14** Do any of your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations, have an objective to maintain segregated public or private school education? If "Yes," explain.

 Yes No

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- 15** Will you maintain records according to the nondiscrimination provisions contained in Revenue Procedure 75-50? If "No," explain.

 Yes No

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**Schedule C. Hospitals and Medical Research Organizations**

- 1** Are you a medical research organization (an organization whose principal purpose or function is medical research and which is directly engaged in the continuous active conduct of medical research) operated in conjunction with a hospital? If "No," continue to Line 2.  Yes  No

- 1a** Name the hospitals with which you have a relationship and describe the relationship.

- 1b** List your assets showing their fair market value and the portion of your assets directly devoted to medical research.

Do not complete the remainder of Schedule C.

- 2** Are you applying for exemption as a cooperative hospital service organization described in section 501(e)? If "Yes," explain.  Yes  No

Do not complete the remainder of Schedule C.

- 3** Are all the doctors in the community eligible for staff privileges? If "No," give the reasons why and explain how the medical staff is selected.  Yes  No



**Schedule C. Hospitals and Medical Research Organizations** (continued)

- 4** Do you or will you provide medical services to all individuals in your community who can pay for themselves or are able to pay through some form of insurance? If "No," explain.  Yes  No

- 5** Do you or will you maintain a full-time emergency room? If "Yes," continue to Line 6.  Yes  No

- 5a** Are you a specialty hospital or would emergency services be duplicative based on your region or locality?  Yes  No

- 6** Do you provide free or below cost services? If "Yes," describe your policy for determining when and to whom you provide these services and how these services promote the organization's benefit to the community.  Yes  No

- 7** Do you or will you carry on a formal program of medical training or medical research? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which you carry on the medical training or research programs.  Yes  No

- 8** Do you or will you carry on a formal program of community education? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliation with other hospitals or medical care providers with which you offer community education programs.  Yes  No

**Schedule C. Hospitals and Medical Research Organizations** *(continued)*

**9** Is your board of directors composed of a majority of individuals who are representative of the community you serve, or do you operate under a parent organization whose board of directors is composed of a majority of individuals who are representative of the community you serve? If "Yes," continue to Line 10.  Yes  No

**9a** List each board member's name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. If you operate under a parent organization whose board of directors is not composed of a majority of individuals who are representative of the community you serve, provide the requested information for your parent's board of directors as well.

**10** Do you operate a facility which is required by a state to be licensed, registered, or similarly recognized as a hospital? If "No," do not complete the rest of Schedule C.  Yes  No

**10a** Do you conduct a community health needs assessment (CHNA) at least once every three years and adopt an implementation strategy to meet the community health needs identified in the assessment as required by section 501(r)(3)? If "No," explain.  Yes  No

**10b** Do you have a written financial assistance policy (FAP) and a written policy relating to emergency medical care as required by section 501(r)(4)? If "No," explain.  Yes  No

**Schedule C. Hospitals and Medical Research Organizations** *(continued)*

- 10c** Do you both (1) limit amounts charged for emergency or other medically necessary care provided to individuals eligible for assistance under your FAP to not more than amounts generally billed to individuals who have insurance covering such care, and (2) prohibit use of gross charges as required by section 501(r)(5)? If "No," explain.  Yes  No

- 10d** Do you make reasonable efforts to determine whether an individual is FAP-eligible before engaging in extraordinary collection actions as required by section 501(r)(6)? If "No," explain.  Yes  No

**Schedule D. Section 509(a)(3) Supporting Organizations**

**1** List the names, addresses, and EINs of the organizations you support.

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**2** Are all your supported organizations public charities under section 509(a)(1) or (2)? If "Yes," continue to Line 3.

Yes

No

**2a** Are your supported organizations tax exempt under section 501(c)(4), 501(c)(5), or 501(c)(6) and do your supported organizations meet the public support test under section 509(a)(2)? If "No," explain how each organization you support is a public charity under section 509(a)(1) or 509(a)(2).

Yes

No

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**3** Which of the following describes your relationship with your supported organization(s)?

A majority of your governing board or officers are elected or appointed by your supported organization(s). (Type I supporting organization)

Your control or management is vested in the same persons who control or manage your supported organization(s). (Type II supporting organization)

One or more of your officers, directors, or trustees are elected or appointed by the officers, directors, trustees, or membership of your supported organization(s), or one or more of your officers, directors, trustees, or other important office holders, are also members of the governing body of your supported organization(s), or your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s). (Type III supporting organization)

**4** Describe how your governing board and officers are selected. If you are a Type III organization, also describe how your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s).

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**Schedule D. Section 509(a)(3) Supporting Organizations** *(continued)*

- 5** Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) with respect to you or persons who have a family or business relationship with any disqualified persons appoint any of your foundation managers? If "Yes," (1) describe the process by which disqualified persons appoint any of your foundation managers, (2) provide the names of these disqualified persons and the foundation managers they appoint, and (3) explain how control is vested over your operations (including assets and activities) by persons other than disqualified persons.  Yes  No

- 6** Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) have any influence regarding your operations, including your assets or activities? If "Yes," (1) provide the names of these disqualified persons, (2) explain how influence is exerted over your operations (including assets and activities), and (3) explain how control is vested over your operations (including assets and activities) by individuals other than disqualified persons.  Yes  No

- 7** Does your organizing document specify your supported organization(s) by name?  Yes  No  
 If "Yes" and you selected Type I above, continue to Line 8.  
 If "Yes," and you selected Type II, do not complete the rest of Schedule D.  
 If "No" and you selected Type III above, amend your organizing document to specify your supported organization(s) by name or you will not meet the organizational test and need to reconsider your requested public charity classification; then continue to Line 8.

- 7a** Does your organizing document name a similar purpose or charitable class of beneficiaries as to your supported organization(s)? If "No," amend your organizing document to specify your supported organization(s) by name, purpose, or class or you will not meet the organizational test and need to reconsider your requested public charity classification.  Yes  No

If you selected Type II above, do not complete the rest of Schedule D.

- 8** Do you or will you receive contributions from any person who alone, or combined with family members or an entity at least 35% controlled by that person, controls any of your supported organizations, or will you receive contributions from any family member of, or an entity at least 35% controlled by, any person who controls any of your supported organizations? If "Yes," explain.  Yes  No

If you selected Type I above, do not complete the rest of Schedule D.

**Schedule D. Section 509(a)(3) Supporting Organizations** *(continued)*

- 9** Do the officers, directors, or trustees of your supported organization have a significant voice in your investment policies, the timing and making of grants, the selection of grant recipients, and in otherwise directing the use of your income or assets? If "Yes," explain.  Yes  No

- 10** In each taxable year, do you or will you provide each of your supported organizations with (a) a written notice addressed to a principal officer of the supported organization describing the type and amount of all of the support you provided to the supported organization during the immediately preceding taxable year, (b) a copy of your most recently filed Form 990-series return or notice, and (c) a copy of your governing documents? If 'No,' explain.  Yes  No

- 11** Do you exercise a substantial degree of direction over the policies, programs, and activities of your supported organization(s) and appoint or elect (directly or indirectly) a majority of the officers, directors, or trustees of your supported organization(s)? If "Yes," explain.  Yes  No

- 12** Do substantially all of your activities directly further the exempt purposes of one or more supported organizations to which you are responsive by performing the functions of, or carrying out the purposes of, such supported organization(s) and but for your involvement would normally be engaged in by such supported organization(s). If "Yes," explain and do not complete the rest of Schedule D.  Yes  No

**Schedule D. Section 509(a)(3) Supporting Organizations** *(continued)*

- 13** Do you distribute at least 85% of your annual net income or 3.5% of the aggregate fair market value of all of your non-exempt-use assets (whichever is greater) to your supported organization(s)? If "No," explain.  Yes  No

- 13a** How much do you contribute annually to each supported organization?

- 13b** What is the total annual revenue of each supported organization?

- 13c** Do you or the supported organization(s) earmark your funds for support of a particular program or activity? If "Yes," explain.  Yes  No

**Schedule E. Effective Date**

- 1** Are you applying for reinstatement of exemption after being automatically revoked for failure to file required returns or notices for three consecutive years? If "No," continue to Line 2.  Yes  No

- 1a** Revenue Procedure 2014-11, 2014-1 C.B. 411, provides procedures for reinstating your tax-exempt status. Select the section of Revenue Procedure 2014-11 under which you want us to consider your reinstatement request.

Section 4. You are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. Do not complete the rest of Schedule E.

Section 5. You are seeking retroactive reinstatement under section 5 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 5, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.

Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in at least one of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices. Do not complete the rest of Schedule E.

Section 6. You are seeking retroactive reinstatement under section 6 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 6, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.

Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in each of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices. Do not complete the rest of Schedule E.

Section 7. You are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filling this application. Do not complete the rest of Schedule E.

- 2** Generally, if you did not file Form 1023 within 27 months of formation, the effective date of your exempt status will be the date you filed Form 1023 (submission date). Requests for an earlier effective date may be granted when there is evidence to establish you acted reasonably and in good faith and the grant of relief will not prejudice the interests of the government.

Check this box if you accept the submission date as the effective date of your exempt status. Do not complete the rest of Schedule E.

Check this box if you are requesting an earlier effective date than the submission date.

- 2a** Explain why you did not file Form 1023 within 27 months of formation, how you acted reasonably and in good faith, and how granting an earlier effective date will not prejudice the interests of the Government.

You may want to include the events that led to the failure to timely file Form 1023 and to the discovery of the failure, any reliance on the advice of a qualified tax professional and a description of the engagement and responsibilities of the professional as well as the extent to which you relied on the professional, a comparison of (1) what your aggregate tax liability would be if you had filed this application within the 27-month period with (2) what your aggregate liability would be if you were exempt as of your formation date, or any other information you believe will support your request for relief.



**Schedule F. Low-Income Housing**

- 1** Describe each facility including the type of facility, whether you own or lease the facility, how many residents it can accommodate, the current number of residents, and whether the residents purchase or rent housing from you.

- 2** Describe who qualifies for your housing in terms of income levels or other criteria and explain how you select residents.

- 3** Do you meet the safe harbor requirements outlined in Revenue Procedure 96-32, 1996-1 C.B. 717, which provides guidelines for providing low-income housing that will be treated as charitable, including for each project that (a) at least 75 percent of the units are occupied by residents that qualify as low-income and (b) either at least 20 percent of the units are occupied by residents that also meet the very low-income limit for the area or 40 percent of the units are occupied by residents that also do not exceed 120 percent of the area's very low-income limit, and less than 25 percent of the units are provided at market rates to persons who have incomes in excess of the low-income limit?

Yes  No

- 4** Is your housing affordable to low-income residents? If "Yes," describe how your housing is made affordable to low-income residents.

Yes  No

- 5** Do you impose any restrictions to make sure that your housing remains affordable to low-income residents? If "Yes," describe these restrictions.

Yes  No

**Schedule F. Low-Income Housing** *(continued)*

**6** In addition to rent or mortgage payments, do residents pay periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined.  Yes  No

**7** Do you provide social services to residents? If "Yes," describe these services.  Yes  No

**8** Do you participate in any government housing programs? If "Yes," describe these programs.  Yes  No

**Schedule G. Successors to Other Organizations**

- 1** List the name, last address, and EIN of your predecessor organization and describe its activities.

- 2** List the owners, partners, principal stockholders, officers, and governing board members of your predecessor organization. Include their names, addresses, and share/interest in the predecessor organization (if for-profit).

- 3** Are you a successor to a for-profit organization? If "Yes," explain your relationship with the predecessor organization that resulted in your creation and explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status; continue to Line 4.  Yes  No

- 3a** Explain your relationship with the other organization that resulted in your creation and why you took over the activities or assets of another organization.

**Schedule G. Successors to Other Organizations** *(continued)*

- 4 Do or will you maintain a working relationship with any of the persons listed in question 2 or with any for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the relationship.  Yes  No

- 5 Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof and describe any restrictions that were placed on the use or sale of the assets.  Yes  No

- 6 Were any debts or liabilities transferred from the predecessor for-profit organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed.  Yes  No

- 7 Will you lease or rent any property or equipment to or from the predecessor organization or any persons listed in Line 2 or a for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the arrangement(s) including how the lease or rental value was determined.  Yes  No

**Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures****Section I Public charities and private foundations complete lines 1 through 8 of this section.**

- 1** Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc., including the purpose, number and amount(s) of grants, how the program is publicized, and if you award educational loans, the terms of the loans.

- 2** Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," explain.  Yes  No

- 3** Describe the specific criteria you use to determine who is eligible for your program (for example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.).

- 4** Describe the specific criteria you use to select recipients (for example, specific selection criteria could consist of prior academic performance, financial need, etc.).

**Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures** (continued)

- 5** Describe any requirement or condition you impose on recipients to obtain, maintain, or qualify for renewal of a grant (for example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.).

- 6** Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Explain whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.

- 7** How do you determine who is on the selection committee for the awards made under your program?

- 8** Are relatives of members of the selection committee, or of your officers, directors, or substantial contributors eligible for awards made under your program? If "Yes," what measures do you take to ensure unbiased selections?

Yes  No

Do not complete the rest of Schedule H. If you are a private foundation, you will be directed to complete Section II of Schedule H later in the application.

**Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures (continued)**

**Section II Private foundations complete lines 1 through 7 of this section. Public charities do not complete this section.**

- 1** As a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures?  Yes  No

If "No," do not complete the rest of Schedule H.

- 1a** Check the box(es) indicating under which section(s) you want your grant making procedures to be considered.

- 4945(g)(1) - Scholarship or fellowship grant to an individual for study at an educational institution
- 4945(g)(3) - Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product

- 2** Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring?  Yes  No

- 3** Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in Line 2?  Yes  No

- 4** Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an employee of a particular employer?  Yes  No

If "No," do not complete the rest of Schedule H.

- 5** Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives?  Yes  No

- 6** Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? If "No," continue to Line 7.  Yes  No

- 6a** Will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39?  Yes  No

- 7** Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer?  Yes  No

If "No," do not complete the rest of Schedule H.

- 7a** Will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39?  Yes  No

If "Yes," do not complete the rest of Schedule H.

**Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures** (continued)

- 7b** Will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution; do not complete the rest of Schedule H.

Yes  No

- 7c** Will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test or the 10% test in questions 7a and 7b.

Yes  No



N22000011453

(Requestor's Name)

(Address)

(Address)

(City/State/Zip/Phone #)

PICK-UP  WAIT  MAIL

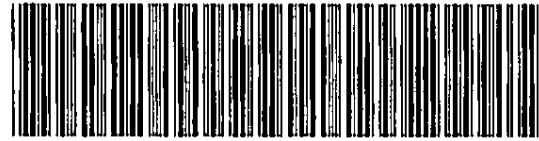
(Business Entity Name)

(Document Number)

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SECRETARIAT OF STATE  
TALLAHASSEE, FLORIDA

2022 AUG 29 PM 7:16

FILED

file 8/29/22

## TRANSMITTAL LETTER

Department of State  
Division of Corporations  
P. O. Box 6327  
Tallahassee, FL 32314

**SUBJECT:** Southern Piedmont Kingdom Builders, Inc.  
(PROPOSED CORPORATE NAME – MUST INCLUDE SUFFIX)

Enclosed is an original and one (1) copy of the articles of incorporation and a check for:

\$70.00  
Filing Fee

\$78.75  
Filing Fee &  
Certificate of  
Status

\$78.75  
Filing Fee  
& Certified Copy

\$87.50  
Filing Fee,  
Certified Copy  
& Certificate

**ADDITIONAL COPY REQUIRED**

**FROM:** Susan Louise Roeser  
Name (Printed or typed)

2322 N Hwy 81  
Address

Westville, FL 32464  
City, State & Zip

(850) 830-4396  
Daytime Telephone number

9010SPKBDG@gmail.com  
Email address: (to be use for future annual report notifications)

**NOTE: Please provide the original and one copy of the articles.**

ARTICLES OF INCORPORATION  
Of  
SOUTHERN PIEDMONT KINGDOM BUILDERS, INC.  
A NONPROFIT CORPORATION

The undersigned, natural person of the age of eighteen years or older, acting as incorporator for the purpose of creating a nonprofit corporation under the laws of the State of Florida in compliance with Chapter 617, F.S., do hereby set forth:

Article I The name of the corporation is **Southern Piedmont Kingdom Builders, Inc.**

Article II The principal place of business and mailing address of this corporation is:

Principal: **2322 N Hwy 81**  
**Westville, FL 32464**

Mailing: **2322 N Hwy 81**  
**Westville, FL 32464**

SECRETARY OF STATE  
TALLAHASSEE, FL 32399

2022 AUG 29 PM 7:17

FILED

Article III The purposes for which the corporation is organized are:

- a. Southern Piedmont Kingdom Builders, Inc. is organized for exclusively religious, charitable, educational and scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue Law, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under said Section 501(c)(3) of the Internal Revenue Code of 1986. Specifically, the organization will provide charitable giving to other qualifying nonprofit organizations.
- b. Notwithstanding any other provision of these Articles, this organization shall not carry on any activities not permitted to be carried on by an organization exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue Law.
- c. No part of the activities of the corporation shall be carrying on propaganda, or otherwise attempting to influence legislation, or participating in, or intervening in (including the publication or distribution of statements), any political campaign on behalf of any candidate for public office.

Article IV The board of directors of the corporation shall be elected or appointed in the manner and for the terms provided in the Bylaws.

Article V The names, addresses and titles of Directors / Officers are:  
Susan Louise Roeser, President, 2322 N Hwy 81, Westville, FL 32464  
Michelle Ann Schack, Secretary, 341 Sibelius Drive, DeFuniak Spings, FL 32433  
Marvin Wayne Bodie, Treasurer, 580 Sandy Pine Road, DeFuniak Springs, FL 32433  
Steven Charles Roeser, Director, 2322 N Hwy 81, Westville, FL 32464  
Nikki A. Bodie, Director, 580 Sandy Pine Road, DeFuniak Springs, FL 32433  
Michael Timothy Schack, Director, 341 Sibelius Drive, DeFuniak Springs, FL 32433  
Rafael Antonio Alcover, Director, 3928 Indian Trail, Destin, FL 32541

Article VI The address of the initial registered office of the corporation is  
2322 N Hwy 81  
Westville, FL 32464

and the name of the corporation's original registered agent at such address is

Susan Louise Roeser

Article VII The name and address of the incorporator is as follows:  
Susan Louise Roeser  
2322 N Hwy 81  
Westville, FL 32464

Article VIII This corporation will not have members.

Article IX No part of the net earnings of the corporation shall inure to the benefit of any officer or director of the corporation; and upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for payment of all the liabilities of the corporation, dispose of the residual assets of the corporation exclusively for exempt purposes of the corporation in such manner, or to one or more organizations which themselves are exempt as organizations described in Sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986 or corresponding Sections of any future Internal Revenue Code. Any such assets not so disposed of shall be disposed of by the Superior Court of the county in which the principal office of the corporation is then located, for such purposes or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

FILED  
2022 AUG 29 PM 7:17  
CLERK OF STATE  
TALLAHASSEE, FL 09101

.....  
Having been named as registered agent to accept service of process for the above stated corporation at the place designated in this certificate,  
I am familiar with and accept the appointment as registered agent and agree to act in this capacity.

Susan Louise Roeser  
Signature/Registered Agent  
Susan Louise Roeser  
Susan Louise Roeser  
Signature/Incorporator  
Susan Louise Roeser

Aug 26, 2022  
Date

Aug 26, 2022  
Date

Bylaws  
Of  
**SOUTHERN PIEDMONT KINGDOM BUILDERS, INC.**  
A Florida Nonprofit Corporation

**ARTICLE I  
PURPOSES**

The purposes of the Corporation are exclusively charitable as set forth in the Articles of Incorporation. In pursuing such purposes, the Corporation shall not act so as to impair its eligibility for exemption under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

**ARTICLE II  
OFFICES**

- 2.1 **Registered Office.** The registered office of the Corporation shall be at such location in Florida as the Directors may from time to time determine.
- 2.2 **Other Offices.** The Corporation may also have offices at such other places as the Directors may select and the business of the Corporation shall require.

**ARTICLE III  
MEMBERS**

- 3.1 **The Corporation shall have no governing Members other than the members of the Board of Directors.**
- 3.2 **Honorary Titles.** The Directors may create such additional Classes of "Membership", such as contributing members or honorary members, as they see fit, but such persons shall not have the right of Members under Florida Nonprofit Corporation Law, as amended (the "Act").

**ARTICLE IV  
DIRECTORS**

- 4.1 **Powers.** The business and affairs of the Corporation shall be managed by the Board of Directors, except as otherwise required by the Act, these Bylaws or a resolution duly adopted by the Board.

4.2 Qualifications of Directors. Each Director shall be an individual of at least 18 years of age, who need not be a resident of Florida.

4.3 Number, Election, and Terms of Directors. The Board of Directors shall consist of not fewer than three (3) nor more than fifteen (15) persons as determined by the Directors. The Initial Directors shall be selected by the Initial Incorporator. Directors shall serve for terms of one year and until their successors are elected and qualified. As nearly as possible, an equal number of terms shall expire each year.

4.4 Removal. Any Director may be removed from office, with or without the assignment of any cause, by a vote of a majority of the other Directors at a duly convened meeting of the Board, provided that written notice of the intention to consider removal of such Director has been included in the notice of the meeting. No Director shall be removed without having the opportunity to be heard at such meeting, but no formal hearing procedure need be followed.

4.5 Quorum. A majority of all Directors shall constitute a quorum for the transaction of business at any meeting, and the acts of a majority of the Directors present at a duly convened meeting at which a quorum is present shall be the acts of the Board, unless a greater number is required by the Act or these Bylaws.

4.6 Vote. Every Director shall be entitled to one (1) vote.

4.7 Unanimous Consent of Directors in Lieu of Meeting. Any action which may be taken at a meeting of the Board may be taken without a meeting if a consent or consents in writing setting forth the action so taken shall be signed by all of the Directors in office and shall be filed with the Secretary of the Corporation.

4.8 Annual Meeting. The annual meeting of the Board shall be in January of each year.

4.9 Regular Meetings. Regular meetings of the Board shall be held as determined by the Board.

4.10 Special Meetings. Special meetings of the Board may be called by the President or by one-third of the Board at any time. At least five (5) days notice stating the time, place and purpose of any special meeting shall be given to the members of the Board.

4.11 Teleconference Meetings. Any Director may participate in a meeting of the Board or any committee thereof by means of a conference telephone or similar communications equipment by which all persons participating in the meeting can hear each other.

4.12 Evaluation. The Directors shall at least every other year evaluate their own performance and the composition of the Board in terms of the skills, experience, and contributions of its members to identify ways it may improve its effectiveness by selection of new Directors and otherwise.

4.13 Compensation. No Director or Officer shall for reason of his/her office be entitled to receive any salary or compensation, but nothing herein shall be construed to prevent an Officer or Director from receiving any compensation from the organization for duties other than as a Director or Officer.

## ARTICLE V OFFICERS

5.1 Positions, Election, Term. The officers of the Corporation shall include a President, one or more Vice-Presidents, a Secretary and a Treasurer, who shall be elected by the Directors from among the Directors at the annual meeting of Directors and shall serve for a term of one year and until their successors are elected and qualified. The Directors may elect such other officers or assistant officers, who need not be members of the Board, as they deem appropriate from time to time.

5.2 Multiple Roles. Any two or more offices may be held by the same person, except for the offices of President and Secretary, which may not be held by the same person.

5.3 Consecutive Terms. Officers may be elected for consecutive terms.

5.4 Duties. The duties of the Officers shall include the following:

a. The President shall preside at all meetings of the Directors and Executive Committee; shall generally supervise the business of the Corporation; and shall execute documents on behalf of the Corporation. The President shall be an ex-officio member of every Corporation committee.

b. A Vice President shall have such powers and perform such duties as the Board of Directors may prescribe or as the President may delegate.

c. The Secretary shall assure that minutes are prepared and maintained for all meetings of the Board; shall assure that appropriate notice is given for all meetings of the Board; and shall perform such other duties as may be prescribed by the Board or by the President.

d. The Treasurer shall assure that accurate accounts of the receipts and disbursements of the Corporation are maintained; shall cause financial reports to be provided to the Board as requested, but not less than once a year; and shall perform such other duties as may be prescribed by the Board or by the President.

5.5 Removal of Officers. Any Officer or agent may be removed by the Board whenever in its judgment the best interests of the Corporation will be served thereby, but such removal shall be without prejudice to the contract rights of any person so removed.

ARTICLE VI  
COMMITTEES

6.1 Establishment. The Board may establish one or more committees to consist of one or more Directors of the Corporation. Any such committee, to the extent provided in the resolution of the Board, shall have and may exercise any of the powers and authority of the Board, except that no committee shall have any power or authority as to the following:

- a. the filling of vacancies on the Board;
- b. the adoption, amendment, or repeal of the Bylaws;
- c. the amendment or repeal of any resolution by the Board; or
- d. action on matters committed by the Bylaws or by resolution of the Board to another committee of the Board.

If any person who is not a Director is appointed to any committee of the Board, such non-Director shall have no right to vote on any question that would create a binding obligation of the Corporation.

6.2 Appointment to Committees. Unless otherwise determined by the Board or set out in these Bylaws, the President shall appoint and remove members and chairs of all committees.

6.3 Creation and Composition of Advisory Boards. The Corporation may, in its discretion, establish Advisory Boards that may include persons who are not Directors. Such Advisory Boards shall have no power to bind the Corporation and shall have only such other responsibilities and duties as delegated to them by the Board or the President.

ARTICLE VII  
RESIGNATIONS AND VACANCIES

7.1 Resignations. Any Director or Officer may resign such position at any time, such resignation to be made in writing and to take effect from the time of its receipt by the Corporation, unless some later time may be fixed in the resignation, and then from that date. The acceptance of the resignation by the Board shall not be required to make it effective.

7.2 Filling Vacancies.

a. If a vacancy exists among the positions available for Directors, by virtue of a desire to fill unfilled positions, or by reason of death, resignation, disqualification or otherwise, the Directors in office may choose a person or persons who may serve as a Director for the remainder of the applicable term.



b. If the position of any Officer becomes vacant, by an increase in the number of Officers, or by reason of death, resignation, disqualification, or otherwise, the Directors may choose a person or persons who shall hold office for the remaining term.

## ARTICLE VIII MEETINGS AND NOTICE

8.1 Place of Meetings. Meetings may be held at such place within or without Florida as the Board may from time to time determine.

8.2 Notice. Whenever written notice is required to be given to any person, it may be given to such person either personally or by sending a copy thereof by first class or express mail, postage prepaid, or courier service, charges prepaid, or by facsimile transmission or electronic mail, to that person's address appearing on the books of the Corporation, or in the case of Directors, supplied by that person to the Corporation for the purpose of notice. If the notice is sent by mail or courier service, it shall be deemed to have been given to the person entitled thereto when deposited in the United States mail or deposited with a courier service for delivery to such person. In the case of facsimile or electronic mail it shall be deemed to have been given when dispatched. Such notice shall specify the place, day and hour of the meeting and any other information which may be required by the Act or these Bylaws.

8.3 Waiver of Notice. Any required notice may be waived by the written consent of the person entitled to such notice either before or after the time for giving of notice, and attendance of a person at any meeting shall constitute a waiver of notice of such meeting, except where a person attends a meeting for the express purpose of objecting to the transaction of any business because the meeting was not lawfully called or convened.

8.4 Electronic Mail. Any action which may be done, or is required to be done, in writing under these Bylaws or the Act, including agreement to a unanimous written consent, shall be valid if sent and received by electronic mail.

## ARTICLE IX LIABILITY AND INDEMNIFICATION

9.1 General Rule. A Director shall not be personally liable for monetary damages as Director for any action taken, or any failure to take any action, unless:

a. the Director has breached or failed to perform the duties of Director in accordance with the standard of conduct contained in the Act and any amendments and successor acts thereto; and

b. the breach or failure to perform constitutes self-dealing, willful misconduct, or recklessness;

Provided, however, the foregoing provision shall not apply to (a) the responsibility or liability of a Director pursuant to any criminal statute or (b) the liability of a Director for the payment of taxes pursuant to local, state, or federal law.

9.2 Indemnification. The Corporation shall indemnify any Officer or Director who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, (and whether or not by, or in the right of, the Corporation) (a "Proceeding") by reason of the fact that such person is or was a representative of the Corporation, or is or was serving at the request of the Corporation as a representative of another domestic or foreign Corporation for-profit or not-for-profit, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred in connection with such Proceeding if such person acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the Corporation, and with respect to any criminal proceeding, had no reason to believe such conduct was illegal, provided, however, that no person shall be entitled to indemnification pursuant to this Article in any instance in which the action or failure to take action giving rise to the claim for indemnification is determined by a court to have constituted willful misconduct or recklessness; and provided, further, however, in instances of a claim by or in the right of the Corporation, indemnification shall not be made under this section in respect of any claim, issue or matter as to which the person has been adjudged to be liable to the Corporation unless and only to the extent that the court of common pleas of the judicial district embracing the county in which the registered office of the Corporation is located or the court in which the action was brought determines upon application that, despite the adjudication of liability but in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses that the court of common pleas or other court shall deem proper.

9.3 Procedure. Unless ordered by a court, any indemnification under Section 9.2 or otherwise permitted by law shall be made by the Corporation only as authorized in the specific case upon a determination that indemnification is proper in the circumstances because the Officer or Director has met the applicable standard of conduct set forth under that section. Such determination shall be made:

a. by the Board of Directors by a majority vote of a quorum consisting of Directors who were not parties to the action or proceeding; or

b. if such a quorum is not obtainable or if obtainable and a majority vote of a quorum of disinterested Directors so directs, by independent legal counsel in a written opinion.

9.4 Advancement of Expenses. The Corporation shall advance expenses incurred by an Officer or Director who may be eligible for indemnification pursuant to this Article in defending

a Proceeding unless such Proceeding is brought against the person by or in the right of the Corporation, and may advance such expenses in any case in which it decides indemnification may be appropriate, in advance of the final disposition of such Proceeding, upon receipt of an undertaking by or on behalf of such person to repay the amount so advanced if it shall ultimately be determined that such person is not entitled to be indemnified by the Corporation.

9.5 Continuing Right to Indemnification. The indemnification and advancement of expenses provided pursuant to this Article shall continue as to any person who has ceased to be an Officer or Director of the Corporation and shall inure to the benefit of the heirs, executors, and administrators of such person.

9.6 Other Rights. This Article shall not be exclusive of any other right which the Corporation may have to indemnify any person as a matter of law.

#### ARTICLE X AMENDMENTS

10.1 Articles of Incorporation. The Articles of Incorporation of the Corporation may be amended by vote of the Directors at any duly convened meeting of Directors after not less than 10 days notice of such purpose has been given, including a copy of the proposed amendment or a summary of the changes to be effected thereby.

10.2 Bylaws. The Bylaws may be amended by vote of the majority of all Directors in office at a duly convened meeting of Directors, after notice of such purpose has been given, including a copy of the proposed amendment or a summary of the changes to be effected.

#### ARTICLE XI MISCELLANEOUS

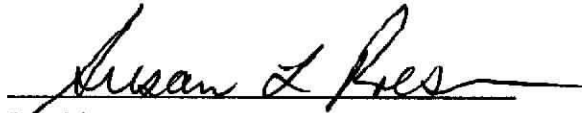
11.1 Fiscal Year. The fiscal year of the Corporation shall begin on the first day of January and end on the last day of December.

11.2 Policies. The Board shall adopt policies dealing with conflicts of interest, whistleblower protection, and document retention and destruction.

11.3 Headings. In interpreting these Bylaws, the headings of articles shall not be controlling.




The above Bylaws were approved and adopted by the Board of Directors of the Organization on the 21<sup>st</sup> day of October, 2022.



President

Susan Louise Roeser



Secretary

Michelle Ann Schack

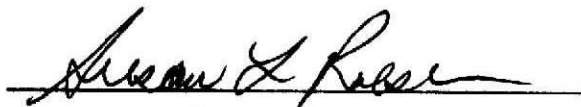
**RESOLUTION:**

The Board of Directors hereby agree to the following resolution:

The Board of Directors understands and agrees to comply with the IRS Revenue Rulings 63-252 and 66-79 with regard to the affairs and finances of the organization, specifically fiscal accountability and oversight of all contributed funds spent in the foreign country. We will ensure that all funds spent for the organization's designated projects are spent for the specific purposes as decided and that all such supported projects will be in compliance with IRS revenue ruling requirements.

To ensure this, records will be maintained to record the recipient organization, the date, method and amount of the charitable distribution, the intended use of the funds, and the actual use of the funds through either reporting from the recipient organization or receipts of funds spent.

This resolution was adopted by a majority vote of the Board of Directors on October 21<sup>st</sup>, 2022.

A handwritten signature in cursive script, appearing to read "Susan L. Roeser", is written over a horizontal line.

Susan Louise Roeser, President

## RESOLUTION TO COMPLY WITH U.S. SANCTIONS REGULATIONS

As part of the comprehensive and sustained campaign against terrorist financing, all U.S. persons, including U.S.-based charities, are prohibited from dealing with persons (individuals and entities) identified as being associated with terrorism under Executive Orders 13224 and 12947 unless first authorized by the Treasury Department's Office of Foreign Asset Control (OFAC). There are currently four state sponsors of terrorism: Cuba, Democratic People's Republic of Korea (North Korea), Iran, and Syria. See <http://www.state.gov/j/ct/list/c14151.htm> . These countries are subject to special sanctions under 31 CFR Part 596.

In order to be compliant with OFAC-governed sanctions regulations, U.S. jurisdiction entities, including U.S.-based charities, must ensure that they are not:

- (i) Engaging in trade or transaction activities that violate regulations behind OFAC's country-based sanctions programs, and
- (ii) Engaging in trade or transaction activities with sanctions targets named on OFAC's list of Specially Designated Nationals and Blocked Persons (SDNs). See <https://home.treasury.gov/policy-issues/financial-sanctions/specially-designated-nationals-and-blocked-persons-list-sdn-human-readable-lists>

While the initial targeted country/ies is/are not sanctioned countries, it is understood that our organization will check the OFAC list for the names of individuals who will be dealing with our organization. The organization will acquire appropriate licenses and registrations from OFAC when and if necessary.

In addition, the Treasury Department has issued Voluntary Guidelines for U.S.-based charities. They can be found at the following website: <http://www.ustreas.gov/offices/enforcement/key-issues/protecting/docs/guidelines-charities.pdf>.

This resolution has been acknowledged and accepted as policy by the Board of Directors on October 21<sup>st</sup>, 2022. Signature below acknowledges our understanding of this matter. A copy of this resolution is to be maintained in the corporate files.



Susan Louise Roeser, President

### Tax Information Authorization

► Go to [www.irs.gov/Form8821](http://www.irs.gov/Form8821) for instructions and the latest information.  
 ► Don't sign this form unless all applicable lines have been completed.  
 ► Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

**1 Taxpayer information.** Taxpayer must sign and date this form on line 6.

Taxpayer name and address Southern Piedmont Kingdom Builders, Inc. 2322 N Hwy 81 Westville, FL 32464		Taxpayer identification number(s) 88-3903094	
		Daytime telephone number 850-830-6594	Plan number (if applicable)

**2 Designee(s).** If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached**

Name and address LINNEA HOPKINS MACE 2451 ATRIUM WAY, STE 300 NASHVILLE, TN 37214 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. (615)361-9445 Fax No. (615)523-2281 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address <b>Check if to be sent copies of notices and communications</b> <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

**3 Tax information.** Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
EXEMPTION FROM INCOME TAX	1023	2022-2023	

**4 Specific use not recorded on the Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 . . . . .

**5 Retention/revocation of prior tax information authorizations.** If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain . . . . .   
 To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

**6 Taxpayer signature.** If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Susan Louise Roeser | 9 Nov 2022  
 Signature Date  
 Susan Louise Roeser SIGNATORY TITLE  
 Print Name Title (if applicable)  
Susan Louise Roeser President

Southern Piedmont Kingdom Builders, Inc.

EIN: 88-3903094

Form 1023 Page 17, Part X Signature

Per IRS requirements, this document is evidence of signature for filing Form 1023 online at [pay.gov](https://www.pay.gov).

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

Signature of Board representative:

A handwritten signature in blue ink that reads "Susan Louise Roeser". The signature is written in a cursive style and is positioned above a horizontal line.

Susan Louise Roeser - President



**BOARD OF DIRECTORS**

<b><u>NAME</u></b>	<b><u>TITLE</u></b>	<b><u>ADDRESS</u></b>
SUSAN ROESER	PRESIDENT / DIRECTOR	2322 N HWY 81 WESTVILLE, FL 32464
MICHELLE SCHACK	SECRETARY / DIRECTOR	341 SIBELIUS DRIVE DEFUNIAK SPRINGS, FL 32433
MARVIN BODIE	TREASURER / DIRECTOR	580 SANDY PINE ROAD DEFUNIAK SPRINGS, FL 32433
STEVEN ROESER	DIRECTOR	2322 N HWY 81 WESTVILLE, FL 32464
NIKKI BODIE	DIRECTOR	580 SANDY PINE ROAD DEFUNIAK SPRINGS, FL 32433
MICHAEL SCHACK	DIRECTOR	341 SIBELIUS DRIVE DEFUNIAK SPRINGS, FL 32433
RAFAEL ALCOVER	DIRECTOR	3928 INDIAN TRAIL DESTIN, FL 32541

**Southern Piedmont Kingdom Builders, Inc. (SPKB) FORM 1023 PAGE 4 PART IV  
QUESTION 1 ACTIVITY NARRATIVE**

Southern Piedmont Kingdom Builders, Inc. (SPKB) is a nonprofit organization incorporated in the state of Florida. The corporation will be engaged in the following activity:

**Christian Outreach Ministry to Further Gospel**

- A) The activity being conducted is:** Southern Piedmont Kingdom Builders, Inc. (SPKB) has been organized as a Christian outreach ministry to further the Gospel. More specifically, the organization will provide charitable giving, as well as provide support to Christian missionaries, to further the Gospel and spread the word of the Lord. Additionally, the organization will provide support for individuals in need through the provision of benevolent assistance. By conducting these activities, SPKB will demonstrate the love of God through various acts that further the Christian religion, thus improving individuals' quality of life while also increasing organizations' chances for success.
- B) Who conducts the activity:** The board of directors will oversee the general implementation of this activity. It may hire staff as may be necessary to successfully implement the programs and plans. See the attached proposed budgets and job descriptions for possible staff to be hired. Volunteers may also be recruited to further sustain the organization's programs. As permitted through a private foundation, the board is comprised of family members.
- C) When the activity is conducted:** The organization will operate ongoing throughout the year. The ministry will provide charitable giving, as well as provide support for missionaries, and benevolent assistance, as needs are assessed and identified, and as funds are available.

The board will meet as needed to discuss administrative and financial matters, set hiring practices, approve staffing and program development, and set compensation packages.

- D) Where the activity is conducted:** The ministry is incorporated in Florida. SPKB will provide support for religious missions, missionaries, and individuals in need beginning in Florida, and Mexico. Southern Piedmont Kingdom Builders does not own or operate its own facility.

Regular board meetings and administrative duties will be performed from donated space at the homes or offices of board members and volunteers, or via teleconference, as needed in order to manage the day-to-day operations and without cost to the organization.

- E) The activity furthers the following exempt purpose:** Charitable. Southern Piedmont Kingdom Builders has been organized as a ministry to provide support for

religious missions, Christian missionaries, as well as to provide support for individuals in need through benevolent assistance. Therefore, the organization qualifies as charitable, advancement of religion, under IRC Section 501(c)(3).

- F) The percentage of time allocated to the activity is: 100.00%**
- G) Related literature to support this activity:** No materials have been developed at this time.
- H) Additional Information:** Many nonprofit organizations, including religious organizations, rely on public support in order to offer various programs and assistance to their communities. This financial support is essential as without it, these organizations would be forced to reduce or stop their programs altogether. Individuals in need rely on these organizations for assistance, or religious support if the organizations are religious in nature. It is for this reason that Southern Piedmont Kingdom Builders has been organized as a Christian outreach ministry to further the Gospel through charitable giving, benevolent assistance, as well as support for missionaries, beginning in Florida, and in Mexico.

The ministry's charitable giving will be provided as needs are assessed and identified, and as funds are available. SPKB will provide this support to organizations that are religious in nature, and that wish to spread the good news as written in the Holy Bible. There is no application for assistance at this time.

The board of directors will exercise discretion as it identifies and selects suitable recipient organizations, ensuring that any and all recipients of funds will be qualified 501(c)(3) organizations or activities that qualify as exempt under IRS requirements. While Southern Piedmont Kingdom Builders may receive written requests for assistance, no formal grant or application forms are developed at this time. The board of directors will require reporting of use of funds from recipient organizations to ensure funds are used for exempt purposes. In addition, Southern Piedmont Kingdom Builders may travel annually to provide onsite accountability. Should an organization misuse donated funds, the organization will be required to repay funds to Southern Piedmont Kingdom Builders and will be ineligible for any future assistance.

Additionally, the organization will support Christian missionaries. For some, the decision to become a missionary meant leaving security in the form of a well paying job and comfort in the form of a safe place to rest their head at night. SPKB wishes to honor these individuals through providing them with financial support. There is no application for assistance at this time.

Lastly, Southern Piedmont Kingdom Builders will provide benevolent assistance to individuals in need to demonstrate the great lengths of God's enduring love. These individuals may have experienced a traumatic loss or have an acute need they need fulfilled. This assistance will be provided as needs are assessed and identified, and as funds are available.

The board of directors shall coordinate with any other agencies that may provide

specific requested needs to eliminate duplication of assistance and replication of services. The organization will assist as many individuals as may be possible, depending upon availability of acquired funds. The Southern Piedmont Kingdom Builders' Board of Directors understands and agrees to comply with IRS guidelines regarding the affairs and finances of the organization, specifically fiscal accountability and oversight of all contributed funds.

Program promotions will be made through the organization's social media websites, as well as through collaborations with other nonprofit organizations, and word of mouth.

#### FORM 1023 PAGE 9 PART IV QUESTION 16 FUNDRAISING PLANS

No professional fundraising is planned. Funding will be sought through the founders, family members, and/or friends of the organization. No materials have been developed at this time.

The board of directors of Southern Piedmont Kingdom Builders seeks tax exemption under IRC 501(c)(3) as a private foundation and understands and will comply with all IRS rules, regulations, and guidelines regarding a private foundation. As a private foundation, the organization relies on operation under state law for required special provisions (See Part VII, Question 1a). No materials have been developed at this time.

# GRANT EVALUATOR

## Job Description

**Department:** Operations  
**Reports To:** SPKB Board of Directors or Project Manager  
**FLSA Status:** Non-Exempt

### Summary

Our focus is the design/build of private Christian schools, pre-schools, recreation facilities, outdoor play facilities, and churches. Responsible for evaluating requests for funding and projects from qualified 501c organizations. Ranking eligible requests using SPKB scoring criteria and presenting data and reasoning to Board of Directors for funding decisions.

Additional duties of this position include assisting the analysis and preparation of presentations for decision makers, working closely with upper management teams as well as outside submitters to ensure scoring requirements are solid and complete.

### Essential Duties and Responsibilities include the following

- Reviews Funding Request Submittals for completeness and appropriateness
- Reviews submittals for reasonableness of achieving success
- Liaises with submitters and management to resolve requests for additional information
- Creates and submits analysis of submittal against SPKB scoring policy
- Reviews and substantiates 501c status of submitter
- Monitors progress of application as it works through SPKB routing, proactively gathering additional information from submitter to ensure timely decisions
- Performs all other duties as assigned

### Supervisory Responsibilities

No supervisory role

### Education and/or Experience

Fourth Year College or university program bachelor's degree in Accounting, Business Administration/Management, Systems Analysis, Informational Technology, or another relevant program; and two to four years related experience and/or training; or equivalent combination of education and experience.

### Language Skills

Ability to read, analyze, and interpret scoring criteria, funding submittals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public.

## **Mathematical Skills**

Ability to work with financial statements, scoring and ranking, and statistical inference. Ability to review and analyze financial viability of submitting organizations for use in determination of ROI to SPKB and the beneficiary organization.

## **Reasoning Ability**

Ability to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.

## **Computer Skills**

To perform this job successfully, an individual should have intermediate knowledge of computers and programs necessary to perform job functions and communicate effectively. Proficient in Microsoft Office.

## **Certificates, Licenses, Registrations**

Valid driver license

## **Physical Demands**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this Job, the employee is regularly required to talk or hear. The employee is frequently required to use hands to finger, handle, or feel. The employee is occasionally required to stand; walk; sit; reach with hands and arms; climb or balance and stoop, kneel, crouch, or crawl. The employee must occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception and ability to adjust focus.

## **Work Environment**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate but can sometimes require hearing protection PPE.

Must have the ability to travel nationally.

I, \_\_\_\_\_, have read and understand this job description and I am able to perform these job duties with or without reasonable accommodations.

\_\_\_\_\_  
Employee/Applicant Signature

\_\_\_\_\_  
Date

**A. STATEMENT OF REVENUES AND EXPENSES**

		Current Tax Year	Proposed	Proposed	Proposed
		1/1/2022	9/1/2022 to	1/1/2023	1/1/2024
		8/31/2022	12/31/2022	12/31/2023	12/31/2024
<b>Revenue</b>					
<b>40000</b>	<b>Direct Contributions Revenue</b>				
1	40200 Corporate Contributions	\$6,628.75	\$10,000.00	\$175,000.00	\$1,100,000.00
	<b>Subtotal Line 1</b>	<b>\$6,628.75</b>	<b>\$10,000.00</b>	<b>\$175,000.00</b>	<b>\$1,100,000.00</b>
13	<b>Total Income/Revenue</b>	<b>\$6,628.75</b>	<b>\$10,000.00</b>	<b>\$175,000.00</b>	<b>\$1,100,000.00</b>

		Current Tax Year	Proposed	Proposed	Proposed
		1/1/2022	9/1/2022 to	1/1/2023	1/1/2024
		8/31/2022	12/31/2022	12/31/2023	12/31/2024
<b>Expenses</b>					
<b>50000</b>	<b>Grants, Awards &amp; Direct Assistance</b>				
15	50100 Grants to other NPOs in US)			\$2,500.00	\$350,000.00
15	50200 Grants to other NPOs (outside US)			\$0.00	\$150,000.00
15	50300 Grants & Awards to Individuals (in US) (for Missionaries)				\$150,000.00
15	50500 Benevolent Assistance to Individuals				\$50,000.00
	<b>Subtotal Line 15</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$700,000.00</b>
<b>51000</b>	<b>Salaries &amp; Related Expenses</b>				
18	51200 Salaries & Wages- Other			\$105,000.00	\$111,000.00
	<b>Subtotal Line 18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$105,000.00</b>	<b>\$111,000.00</b>
<b>54000</b>	<b>Occupancy</b>				
20	54300 Insurance			\$1,800.00	\$1,800.00
	<b>Subtotal Line 20</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,800.00</b>	<b>\$1,800.00</b>
<b>52000</b>	<b>Contract Services Expenses</b>				
22	52200 Accounting Fees		\$1,500.00	\$10,000.00	\$10,000.00
22	52400 Professional Fees- Other (includes FG fees)	\$5,500.00		\$2,200.00	\$2,200.00
	<b>Subtotal Line 22</b>	<b>\$5,500.00</b>	<b>\$1,500.00</b>	<b>\$12,200.00</b>	<b>\$12,200.00</b>
<b>53000</b>	<b>Office Expenses</b>				
23	53100 Supplies		\$100.00	\$500.00	\$1,000.00
23	53200 Telephone & Telecommunications			\$2,400.00	\$2,400.00
23	53300 Postage & Shipping		\$100.00	\$500.00	\$500.00
23	53400 Printing & Copying	\$225.00	\$200.00	\$500.00	\$500.00
23	53600 In-house Publications	\$0.00	\$1,000.00	\$2,500.00	\$2,500.00
23	53800 Licenses, Fees & Dues (includes IRS & State fees)	\$678.75	\$600.00	\$61.25	\$61.25
<b>55000</b>	<b>Travel Expenses</b>				
23	55100 Transportation, Mileage			\$500.00	\$500.00
23	55200 Lodging			\$1,200.00	\$1,200.00
23	55300 Meals, Per diem			\$500.00	\$500.00
<b>57000</b>	<b>Other Expenses</b>				
23	57400 Staff Development & Continuing Education			\$1,500.00	\$1,500.00
23	57500 Advertising & Promotion	\$225.00		\$5,000.00	\$5,000.00
23	57600 Information Technology and Website		\$1,000.00	\$2,000.00	\$2,000.00
23	51500 Payroll Taxes			\$15,750.00	\$16,650.00
23	57900 Flowers & Gifts/Volunteer Appreciation			\$1,000.00	\$1,000.00
	<b>Subtotal Line 23</b>	<b>\$1,128.75</b>	<b>\$3,000.00</b>	<b>\$33,911.25</b>	<b>\$35,311.25</b>
	<b>Total Expenses</b>	<b>\$6,628.75</b>	<b>\$4,500.00</b>	<b>\$155,411.25</b>	<b>\$860,311.25</b>

FORM 1023, PART IX, PAGE 13 & 14  
FINANCIAL DATA

<b>Salary Breakdown - totals should transfer to Chart of Accounts lines 51100 &amp; 51200 respectively</b>	<b>Current Tax Year 1/1/2022 - to 8/31/2022</b>	<b>Proposed P9/1/2022 - 12/31/2022</b>	<b>Proposed 1/1/2023 - 12/31/2023</b>	<b>Proposed 1/1/2024 - 12/31/2024</b>
Line 18 Salaries & Wages- Other (51200)				
Grant Evaluator			\$65,000	\$68,000
General Admin			\$40,000	\$43,000
<b>51200 Total carries to Line 51200 of Chart of Accounts</b>	<b>\$0</b>	<b>\$0</b>	<b>\$105,000</b>	<b>\$111,000</b>