

Oklahoma Watch 501(c)(3) application

Oklahoma Watch is a nonprofit organization that produces in-depth and investigative journalism on important public policy issues facing the State of Oklahoma. Oklahoma Watch generates original content distributed through its website and with media partners around the state.

Oklahoma Watch incorporated as Information Challenge, LLC on October 18, 2010, and changed their name to Oklahoma Watch, LLC on October 19, 2010. The organization converted to a nonprofit organization on November 23, 2011, and applied for 501(c)(3) status on July 15, 2013. Their application was approved by the IRS on November 17, 2013.

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The Digital Media Law Project has voluntarily redacted some information in this document to protect sensitive business information and applicant privacy.



Form 1023 Checklist

(Revised June 2006)

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

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

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

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

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

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

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

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

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

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

▶ Type or print. ▶ See the separate instructions.

Part I Power of Attorney

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Oklahoma Watch, Inc. 395 West Lindsey Street Norman, Oklahoma 73069	Taxpayer identification number(s) Daytime telephone number Plan number (if applicable)
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hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Dennis E. Bires 124 East 4th Street Tulsa, Oklahoma 74103	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Check if to be sent notices and communications <input checked="" type="checkbox"/>	
Name and address Check if to be sent notices and communications <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"/>
Name and address Check if to be sent notices and communications <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"/>

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
Recognition of Exemption	1023	

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF**

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

Disclosure to third parties; Substitute or add representative(s); Signing a return; _____

Other acts authorized: _____ (see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.



6/9/2013
Date

Executive Editor

Title (if applicable)

David Fritze

Print Name

PIN Number

Oklahoma Watch, Inc.

Print name of taxpayer from line 1 if other than individual


Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LTC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
a	PA	30185		6/10/2013

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

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

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

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

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document) Oklahoma Watch, Inc.		2 c/o Name (if applicable)	
3 Mailing address (Number and street) (see instructions) Room/Suite [Redacted] City or town, state or country, and ZIP + 4 Norman, Oklahoma 73019		4 Employer identification number (EIN) [Redacted]	
6 Primary contact (officer, director, trustee, or authorized representative) a Name: Dennis Bires		5 Month the annual accounting period ends (01 - 12) 12	
		b Phone: [Redacted]	
		c Fax: (optional) [Redacted]	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9a Organization's website: www.oklahomawatch.org			
b Organization's email: (optional) [Redacted]			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		11 / 23 / 2011	
12 Were you formed under the laws of a foreign country? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II Organizational Structure

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

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

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

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

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

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

Part III Required Provisions in Your Organizing Document

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

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

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

Part IV Narrative Description of Your Activities

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

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

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

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

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

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

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

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

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

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

- 2a** Are any of your officers, directors, or trustees **related** to each other through **family** or **business relationships**? If "Yes," identify the individuals and explain the relationship. **Yes** **No**
- b** Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. **Yes** **No**
- c** Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. **Yes** **No**

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

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

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

- a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? **Yes** **No**
- b** Do you or will you approve compensation arrangements in advance of paying compensation? **Yes** **No**
- c** Do you or will you document in writing the date and terms of approved compensation arrangements? **Yes** **No**

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

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

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

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

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

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

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

Part VII Your History

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

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

Part VIII Your Specific Activities

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

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

Part VIII Your Specific Activities (Continued)

- 4a** Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.) **Yes** **No**
- mail solicitations
 - email solicitations
 - personal solicitations
 - vehicle, boat, plane, or similar donations
 - foundation grant solicitations
 - phone solicitations
 - accept donations on your website
 - receive donations from another organization's website
 - government grant solicitations
 - Other

Attach a description of each fundraising program.

- b** Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. **Yes** **No**
- c** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. **Yes** **No**
- d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.
- e** Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. **Yes** **No**

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

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

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

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

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

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

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

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

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

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

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

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

Part VIII Your Specific Activities (Continued)

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

Part VIII Your Specific Activities (Continued)

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

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

Part IX Financial Data

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

A. Statement of Revenues and Expenses

Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
	(a) From 1/1/2012 To 2/31/2012	(b) From 1/1/2010 To 2/31/2011	(c) From 1/1/2011 To 2/31/2012	(d) From 1/1/2013 To 2/31/2014	
1 Gifts, grants, and contributions received (do not include unusual grants)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2 Membership fees received	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3 Gross investment income	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4 Net unrelated business income	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5 Taxes levied for your benefit	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6 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)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8 Total of lines 1 through 7	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10 Total of lines 8 and 9	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11 Net gain or loss on sale of capital assets (attach schedule and see instructions)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12 Unusual grants	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
13 Total Revenue Add lines 10 through 12	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
14 Fundraising expenses	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
16 Disbursements to or for the benefit of members (attach an itemized list)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
17 Compensation of officers, directors, and trustees	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
18 Other salaries and wages	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
19 Interest expense	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
20 Occupancy (rent, utilities, etc.)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
21 Depreciation and depletion	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
22 Professional fees	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
23 Any expense not otherwise classified, such as program services (attach itemized list)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
24 Total Expenses Add lines 14 through 23	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Part IX Financial Data (Continued)

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

Year End:

Table with columns for line numbers (1-18), descriptions of assets and liabilities, and a column for whole dollars. Assets include Cash, Accounts receivable, Inventories, Bonds and notes receivable, Corporate stocks, Loans receivable, Other investments, Depreciable and depletable assets, Land, and Other assets. Liabilities include Accounts payable, Contributions, gifts, grants, etc. payable, Mortgages and notes payable, and Other liabilities. Fund Balances or Net Assets include Total fund balances or net assets and Total Liabilities and Fund Balances or Net Assets.

19 Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. [] Yes [] No

Part X Public Charity Status

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

1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. [] Yes [x] No

b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. []

2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. [] Yes [x] No

3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. [] Yes [] No

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? [] Yes [] No

5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

- The organization is not a private foundation because it is:
a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A. []
b 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B. []
c 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C. []
d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D. []

Part X Public Charity Status (Continued)

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

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

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

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

For Organization

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

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

For IRS Use Only

IRS Director, Exempt Organizations

(Date)

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

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

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

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

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

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

Part XI User Fee Information

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

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

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

Please Sign Here

[REDACTED SIGNATURE]

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

David Fritze

(Type or print name of signer)

Executive Editor

(Type or print title or authority of signer)

July 15, 2013

(Date)

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

Schedule G. Successors to Other Organizations

1a Are you a successor to a for-profit organization? If "Yes," explain the relationship with the predecessor organization that resulted in your creation and complete line 1b. [] Yes [x] No

b Explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status.

2a Are you a successor to an organization other than a for-profit organization? Answer "Yes" if you have taken or will take over the activities of another organization; or you have taken or will take over 25% or more of the fair market value of the net assets of another organization. If "Yes," explain the relationship with the other organization that resulted in your creation. [x] Yes [] No

b Provide the tax status of the predecessor organization.

c Did you or did an organization to which you are a successor previously apply for tax exemption under section 501(c)(3) or any other section of the Code? If "Yes," explain how the application was resolved. [] Yes [x] No

d Was your prior tax exemption or the tax exemption of an organization to which you are a successor revoked or suspended? If "Yes," explain. Include a description of the corrections you made to re-establish tax exemption. [] Yes [x] No

e Explain why you took over the activities or assets of another organization.

3 Provide the name, last address, and EIN of the predecessor organization and describe its activities.

Name: Oklahoma Watch, LLC

EIN: [REDACTED]

Address: [REDACTED]

4 List the owners, partners, principal stockholders, officers, and governing board members of the predecessor organization. Attach a separate sheet if additional space is needed.

Table with 3 columns: Name, Address, Share/Interest (if a for-profit). Rows include Tulsa Community Foundation, Member and Phil Lakin, Jr., Manager.

5 Do or will any of the persons listed in line 4, maintain a working relationship with you? If "Yes," describe the relationship in detail and include copies of any agreements with any of these persons or with any for-profit organizations in which these persons own more than a 35% interest. [] Yes [x] No

6a 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. [x] Yes [] No

b Were any restrictions placed on the use or sale of the assets? If "Yes," explain the restrictions. [x] Yes [] No

c Provide a copy of the agreement(s) of sale or transfer.

7 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 [x] No

8 Will you lease or rent any property or equipment previously owned or used by the predecessor for-profit organization, or from persons listed in line 4, or from for-profit organizations in which these persons own more than a 35% interest? If "Yes," submit a copy of the lease or rental agreement(s). Indicate how the lease or rental value of the property or equipment was determined. [x] Yes [] No

9 Will you lease or rent property or equipment to persons listed in line 4, or to for-profit organizations in which these persons own more than a 35% interest? If "Yes," attach a list of the property or equipment, provide a copy of the lease or rental agreement(s), and indicate how the lease or rental value of the property or equipment was determined. [] Yes [x] No

Form 1023 Application for Recognition of Exemption
Attachments

Oklahoma Watch, Inc.
EIN: [REDACTED]

Part I, Line 7

Authorized Representative

Dennis E. Bires
Frederic Dorwart, Lawyers
124 East 4th Street
Tulsa, OK 74103

Form 2848 Power of Attorney is attached.

Part IV

Narrative Description of Activities

Oklahoma Watch is organized for the specific purpose of gathering and disseminating information in a nonpartisan manner about important public-policy issues facing the state and its communities, using investigative, explanatory, data-driven and multimedia journalism. Oklahoma Watch also fulfills an educational role for emerging journalists through internships and collaborative activities with university journalism and other university departments. Funding is provided by grants from private foundations and donations from individuals.

Oklahoma Watch makes available original content for readers and users through its own publications, currently online only (www.oklahomawatch.org), and through distribution to other print and digital news media. It conducts research and acquires and analyzes databases that can be shared on an individual or group basis with public agencies, charities, schools, foundations, research nonprofits and other organizations.

The primary focus of Oklahoma Watch's journalism is to illumine how decisions and trends affect the lives of the disadvantaged, impoverished and neglected in Oklahoma in a wide range of areas, including education, health care, the criminal justice system and corrections, natural resources, immigration, tribal affairs and public money. Oklahoma Watch's findings nevertheless are made relevant to the lives of all Oklahomans.

The Executive Editor of Oklahoma Watch, Inc. oversees the production of the organization's own original content, with occasional collaborations with public-television and public-radio stations, private newspaper and broadcast outlets, and other journalism nonprofits. Content is originated by the organization's reporting staff, by student interns, and by freelance writers.

Oklahoma Watch, Inc.

EIN: [REDACTED]

Over 90% of the organization's time is devoted to production and distribution of news media content and associated research and data. The remainder of the time is taken up with administrative and fund-raising obligations.

The organization's work is directed from its offices in Norman, Oklahoma, on the University of Oklahoma campus. Reporting, research, and data-gathering occur in various locations state-wide. Operations are conducted year-round.

Oklahoma Watch, Inc. and its predecessor Oklahoma Watch, LLC have produced or coordinated numerous detailed explanatory and investigative news reports that reflect its central mission of examining key public-policy issues. All of the content has been made available free to news media and others for distribution. Among the reports produced were:

- **Incarceration of women.** More than four dozen articles, videos and photo slide shows have been produced in an effort led by Oklahoma Watch to explore the reasons and effects of Oklahoma's high female incarceration rates.
- **Immigration.** Nearly 15 articles have examined Oklahoma's rapidly growing population of Hispanic immigrants with a focus on the benefits and tensions that this trend is bringing to small communities.
- **Substance addiction.** Oklahoma Watch has produced approximately 30 stories and other content looking at the severe addiction and mental-health issues facing the state, bringing to the public's attention the extent of problems, the harmful effects on individuals and the financial costs.
- **The uninsured.** A series of articles, with slide shows, was introduced in early 2013 that place a focus on the 200,000 low-income Oklahomans who have no health insurance and who are likely to remain ineligible for Medicaid because of the state's decision not to accept federal funding to expand the program.
- **Low-income students.** Oklahoma Watch has begun offering searchable databases and data visualizations related to its core mission topics. Among those features is a database that includes third-grade reading test results for every school and district in Oklahoma. The research reveals that a disproportionate share of low-income students will be at risk of being forced to repeat third grade in 2014 when a state law takes effect requiring third graders to read at grade level or be retained a year.
- **Analysis of news events.** The organization seeks to complement, not duplicate, the journalism produced by commercial news outlets regarding public events and trends. After the destruction of communities by major tornadoes in May 2013, Oklahoma Watch published stories examining the state's approaches to building safe rooms in public schools; the current number of safe rooms in schools, their cost and the benefits and risks of opening such shelters to the public; and the state and federal governments' criteria for subsidizing residential storm shelters. Several

Oklahoma Watch, Inc.

EIN: [REDACTED]

of these topics were not covered in detail, or at all, by other news outlets in the state, including the two largest newspapers.

- **Interviews with state leaders.** A series of Q&As was introduced that featured interviews with the state health commissioner, the commissioner of mental health and substance abuse, the director of the state water resources board and the director of the state emergency management department.
- **Public appearances.** Oklahoma Watch writers and editors have made frequent appearances on public television and commercial television programs to discuss in fair and impartial terms the issues Oklahoma Watch has explored.

The organization plans to continue to expand and deepen its journalistic activities as well as its role in fostering public discussion by sponsoring public events. Such events could include a public forum, a debate, or an on-scene report from a social-service center such as a homeless shelter, in collaboration with a radio or television outlet.

In its educational role, Oklahoma Watch intends to collaborate with the University of Oklahoma's Gaylord College of Journalism and Mass Communication, where it currently rents office space, Oklahoma State University and other Oklahoma colleges by offering regular reporting, data-mining and multimedia internships to undergraduate and graduate students. Its writers and editors will be available for guest appearances in university and college classrooms and at special events. Collaborations are also being explored with other university departments, such as the University of Oklahoma College of Engineering data visualization group.

Selected pages from the organization's website, www.OklahomaWatch.org, are attached.

Part V, Line 1(a)

Renzi Stone, Director
Saxum Public Relations
1300 N. Broadway Drive
Oklahoma City, Oklahoma 73103
Compensation: [REDACTED]

Jim East, Director
Strategies for Oklahoma Watch
1611 S. Utica Ave.
#198
Tulsa OK 74104
Compensation: [REDACTED]

Oklahoma Watch, Inc.

EIN: [REDACTED]

Joe Foote, Director

Gaylord College of Journalism and Mass Communication
University of Oklahoma
395 West Lindsey Street
Room 3000
Norman, Oklahoma 73019
Compensation: [REDACTED]

Sue Hale, Director

[REDACTED]
Oklahoma City, Oklahoma 73151
Compensation: [REDACTED]

Robert J. Ross, Director

Ethics & Excellence in Journalism Foundation
210 Park Avenue
Suite 3150
Oklahoma City, Oklahoma 73102
Compensation: [REDACTED]

David Fritze, Director *ex officio* and Executive Editor

Oklahoma Watch, Inc.
395 West Lindsey Street
Room 3120D
Norman, Oklahoma 73019
Compensation: [REDACTED]

Part V, Line 2(a)

Director Robert J. Ross is the Chief Executive Officer of the Ethics and Excellence in Journalism Foundation. Director Sue Hale is a consultant to the Ethics and Excellence in Journalism Foundation.

Part V, Line 3(a)

Renzi Stone, Director

Qualifications:

Education:
B.A., History, University of Oklahoma (athletic scholarship).

Oklahoma Watch, Inc.

EIN: [REDACTED]

Current position:

Chairman and Chief Executive Officer, Saxum, a marketing communications public relations firm with offices in Oklahoma City and Tulsa.

Previous position:

*Basketball Color Commentator, ESPN Regional television and Sooner Sports Net.

Associations:

- * Director and President, Americas, IPREX, a global alliance of communication agencies.
- * Director, Council of Public Relations Firms, New York City.
- * Director, Young Presidents Organization for western region.
- * Board of Advisors, Teach for America Oklahoma.

Hours worked: Fewer than 10 hours per month.

Duties: Working collectively with other board members, he is involved in determining the mission and purpose of Oklahoma Watch, including setting a strategic plan and vision. He helps ensure that the organization is financially and legally accountable, sets and approves budgets, and appoints and monitors the Executive Editor. He offers expertise, information and advice on industry and fundraising trends, and helps promote the public image of the corporation.

Jim East, Director

Qualifications:

Education:

B.A., Journalism, Oklahoma State University.

Current position:

Principal, Strategies for Oklahoma, consulting firm.

Previous positions:

- * Vice president, government affairs and airport relations, Alamo and National Car Rental agencies.
- * Strategic advisor, Benham Engineering.
- * Chief of staff, City of Tulsa, Office of the Mayor.
- * Journalist, Tulsa Tribune; publications in Oklahoma City, Binghamton, N.Y., and Washington, D.C.

Associations:

- * Director, Nonprofit Quarterly.

Hours worked: Fewer than 10 hours per month.

Oklahoma Watch, Inc.

EIN: [REDACTED]

Duties: Working collectively with other board members, he is involved in determining the mission and purpose of Oklahoma Watch, including setting a strategic plan and vision. He helps ensure that the organization is financially and legally accountable, sets and approves budgets, and appoints and monitors the Executive Editor. He offers expertise, information and advice on industry and fundraising trends, and helps promote the public image of the corporation.

Joe Foote, Director

Qualifications:

Education:

- * B.A., M.A., University of Oklahoma.
- * Ph.D., University of Texas.
- * Post-graduate Rotary fellow, Bristol University, England.

Current position:

- * Dean, Gaylord College of Journalism and Mass Communication, University of Oklahoma.

Previous positions:

- * Director, Walter Cronkite School of Journalism and Mass Communications, Arizona State University.
- * Dean, College of Mass Communication and Media Arts, Southern Illinois University.
- * Press secretary to U.S. House Speaker Carl Albert and administrative assistant to U.S. Rep. Dave McCurdy.
- * Journalist at the Voice of America, KTOK Radio, and the Oklahoma News Network.

Associations:

- * Has served as President of the Association for Education in Journalism and Mass Communication and the Broadcast Education Association.
- * Serves on the Board of the Washington Center for Politics and Journalism.

Hours worked: Fewer than 10 hours per month.

Duties: Working collectively with other board members, he is involved in determining the mission and purpose of Oklahoma Watch, including setting a strategic plan and vision. He helps ensure that the organization is financially and legally accountable, sets and approves budgets, and appoints and monitors the Executive Editor. He offers expertise, information and advice on industry and fundraising trends, and helps promote the public image of the corporation.

Oklahoma Watch, Inc.

EIN: [REDACTED]

Sue Hale, Director

Qualifications:

Education:

- * B.A., English, Southwestern College, Winfield, Kansas

Current position:

- * Media consultant, Ethics and Excellence in Journalism Foundation.

Previous positions:

- * Executive Editor, The Oklahoman.
- * Creator of The Oklahoman's first web site, ConnectOK.com, which evolved into NewsOK.com, the current top web site in Oklahoma.
- * Leader of The Oklahoman's Community Engagement Department, which developed a statewide web-based entertainment calendar called wingo.com.
- * Managing Editor, El Reno Tribune.
- * Reporter, The Winfield Daily Courier, The Topeka Capitol Journal, WREN radio in Topeka, and the Oklahoma City Times, sister paper of The Oklahoman.

Hours worked: Fewer than 10 hours per month.

Duties: Working collectively with other board members, she is involved in determining the mission and purpose of Oklahoma Watch, including setting a strategic plan and vision. She helps ensure that the organization is financially and legally accountable, sets and approves budgets, and appoints and monitors the Executive Editor. She offers expertise, information and advice on industry and fundraising trends, and helps promote the public image of the corporation.

Robert J. Ross, Director

Qualifications:

Education:

- * B.A., Washington and Lee University, Lexington, Virginia.
- * Juris Doctor Degree, University of Oklahoma College of Law.
- * Oxford University, American Law Student Program, England.

Current Positions:

- * President and Chief Executive Officer, Ethics & Excellence in Journalism Foundation and Inasmuch Foundation.
- * Associate Attorney, McAfee & Taft.

Oklahoma Watch, Inc.

EIN: [REDACTED]

Associations:

- * Chairman, Oklahoma City Educare, and Tulsa Educare.
- * Director, Oklahoma City Museum of Art.
- * Director, Oklahoma City National Memorial Foundation.
- * Trustee, Oklahoma City University.

Hours worked: Fewer than 10 hours per month.

Duties: Working collectively with other board members, he is involved in determining the mission and purpose of Oklahoma Watch, including setting a strategic plan and vision. He helps ensure that the organization is financially and legally accountable, sets and approves budgets, and appoints and monitors the Executive Editor. He offers expertise, information and advice on industry and fundraising trends, and helps promote the public image of the corporation.

David Fritze, Director *ex officio* and Executive Editor

Qualifications:

Education:

B.A., Journalism, University of Oklahoma.

Post-graduate Rotary fellow, Universidad Católica de Santiago de Guayaquil, Ecuador.

Current position:

- * Executive Editor, Oklahoma Watch.

Previous positions:

- * Senior Editor, Senior Reporter, The Arizona Republic.
- * Reporter, Dallas Times Herald.
- * Media Relations Representative, Division Publications Editor, Texas Instruments.
- * Editor, Associate Editor and Writer, *Oklahoma Monthly*.
- * Media relations, publications.

Associations:

- * Member, Investigative Reporters and Editors.

Hours worked: 40 hours per week.

Duties: Oversight of Oklahoma Watch, a non-profit, nonpartisan organization that produces in-depth and investigative journalism on important public-policy issues facing the state. The organization distributes its stories, data and interactive graphics on the web and through social media and media partners, including newspapers and television and radio stations. The executive editor's duties include hiring staff and contracting with freelancers; assigning, editing and revising content; planning content projects; promoting the Oklahoma Watch brand; making

Oklahoma Watch, Inc.

EIN: [REDACTED]

public appearances, and coordinating fundraising, grant-writing, special events and other activities.

Part VIII, Line 4(a)

Fundraising: Oklahoma Watch relies on foundation funding and intends to pursue additional grants from foundations in Oklahoma and regional or national foundations interested supporting the growth and sustainability of nonprofit journalism. Oklahoma Watch's website also invites users to contribute online, using a "Donate" button. In the future, Oklahoma Watch will consider offering sponsorships for events and for specific database projects, providing research to other nonprofits in return for fees, and offering tiered memberships to the public based on levels of donation.

Part VIII, Line 4(d)

Fundraising will be focused in the state of Oklahoma as well as at regional and national foundations and other nonprofits interested in funding innovations and specific reporting and database projects in nonprofit journalism. Fundraising by the organization will be exclusively for the organization, and not for other organizations. It is not anticipated that any other organization will raise funds for Oklahoma Watch, Inc.

Part VIII, Line 10

The organization produces original reporting on public policy issues of importance to the State of Oklahoma and its communities. The organization owns the copyright to all original content produced by its staff. Permission is frequently granted to other print and digital news media organizations to publish the organization's original content. No license fees are charged or are contemplated for such permission.

The organization also assembles statistical data of relevance for statewide and local public policy. The organization owns the copyright to all original databases assembled by its staff. Permission is frequently granted to other print and digital news media, as well as public agencies, charities, schools, foundations, research nonprofits and other organizations to utilize or publish data from the organization's databases. No license fee are charged or are contemplated for such permission.

Part VIII, Line 15

The organization has received substantial financial support from Tulsa Community Foundation, an Oklahoma not-for-profit corporation and 501(c)(3) organization. The organization is the successor of a single member limited liability company formed by Tulsa Community Foundation. See Schedule G.

Oklahoma Watch, Inc.

EIN: [REDACTED]

Schedule G, Line 2(a)

On November 23, 2011, the organization was granted a Certificate of Conversion by the Oklahoma Secretary of State to convert from an Oklahoma limited liability company to an Oklahoma not-for-profit corporation. On the same date the organization was granted a Certificate of Incorporation as an Oklahoma not-for-profit corporation by the Oklahoma Secretary of State. The organization has taken over the activities and 100% of the assets of the predecessor organization.

The predecessor Oklahoma limited liability company was a disregarded entity, the single member of which was Tulsa Community Foundation, a 501(c)(3) organization located at 7030 South Yale Avenue, Tulsa, Oklahoma 74136. The conversion to not-for-profit corporation status without shareholders was effected in recognition of the organization's successful founding and development, and perceived ability to generate support independently. Tulsa Community Foundation has continued to provide substantial financial support following the conversion.

Schedule G, Line 3

The predecessor organization's activities were the same as the organization's current activities, as described in the Narrative Description attached to Part IV above.

Schedule G, Line 6(a)

The organization succeeded to all the assets of the predecessor organization. No transfer of assets occurred, either by sale or gift, because the organization is the same as the predecessor organization, reorganized in corporate form. The assets consisted of copyrighted journalistic content, statistical databases, computers, peripheral devices, office furniture, and office supplies. The total fair market value of the assets does not exceed \$4,500.

Schedule G, Line 6(b)

The assets of the organization, upon conversion to not-for-profit corporation status, became irrevocably dedicated to charitable purposes. No part of the assets may inure to the benefit of any director, officer, or member of the organization or any other private person. Upon the winding up or dissolution of the organization, the remaining assets must be distributed to one or more not-for-profit funds, foundations, or corporations which are organized and operated exclusively for charitable purposes and that have established their tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.

Oklahoma Watch, Inc.

EIN: [REDACTED]

Schedule G, Line 8

The organization succeeded to a lease of office space from the University of Oklahoma (lease attached) entered into by the predecessor organization. The lease terms and rent were negotiated with the University of Oklahoma by the predecessor organization.



Oklahoma Watch

impact journalism in the public interest

Health Care The Uninsured State of Addiction Immigration Education Women in Prison Public Money Data-Driven Q&As

THE QUESTIONER

1 Pursuit of Quick, High-Interest Loans

: Are Oklahomans falling for another version of predatory loans?

Low Babies Are Treated

: Who or what is killing so many infants in Oklahoma?

Imbalance in College Degrees

: Are women outpacing men earning college degrees in Oklahoma?

MORE QUESTIONS...



Giving the Homeless Homes, No Strings Attached

By: CLIFTON ADCOCK | April 12, 2013

Oklahoma City has joined Tulsa in pursuit of a seemingly impossible

DATA-DRIVEN

04/12/giving-the-homeless-homes-no-strings-attached/

ABOUT OKLAHOMA WATCH

Oklahoma Watch is a non-profit organization that produces in-depth and investigative journalism on important public-policy issues facing the state. Our content is distributed by media partners around the state and through our website and social media. We also collaborate on coverage with other media. [Read More »](#)

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Oklahoma Watch

impact journalism in the public interest

The Uninsured State of Addiction Immigration Education Women in Prison Moore Tornado Data-Driven Q&As



Safe Rooms,nt, When As Arrives

Year	Subsidy Share	Local Share
2008	61.0%	39.0%
2009	57.0%	43.0%
2010	53.0%	47.0%
2011	49.0%	51.0%
2012	45.0%	55.0%
2013	41.0%	59.0%
2014	37.0%	63.0%
2015	33.0%	67.0%
2016	29.0%	71.0%
2017	25.0%	75.0%
2018	21.0%	79.0%
2019	17.0%	83.0%
2020	13.0%	87.0%
2021	9.0%	91.0%
2022	5.0%	95.0%
2023	1.0%	99.0%

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State Has Kept Role to a Minimum with School Shelters

By: WARREN VIETH AND CLIFTON ADCOCK | May 23, 2013 | EDIT THIS POST | EDIT THIS POST

ABOUT OKLAHOMA WATCH

Oklahoma Watch is a non-profit produces in-depth and investigative important public-policy issues facin is distributed by media partners arot through our website and social medi on coverage with other media. Read

SUBSCRIBE TO OUR MAILING

email address

Subscribe

FOLLOW US

Subscribe via RSS

Follow @OklahomaWatch



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Date of this notice: 10-20-2010

Employer Identification Number:
[REDACTED]

Form: SS-4

Number of this notice: CP 575 G

OKLAHOMA WATCH LLC
% TULSA COMMUNITY FOUNDATION SOLE M
PO BOX 3018
TULSA, OK 74101

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN [REDACTED]. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

A limited liability company (LLC) may file Form 8832, *Entity Classification Election*, and elect to be classified as an association taxable as a corporation. If the LLC is eligible to be treated as a corporation that meets certain tests and it will be electing S corporation status, it must timely file Form 2553, *Election by a Small Business Corporation*. The LLC will be treated as a corporation as of the effective date of the S corporation election and does not need to file Form 8832.

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at www.irs.gov. If you do not have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.

IMPORTANT REMINDERS:

- * Keep a copy of this notice in your permanent records. This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you.
- * Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- * Refer to this EIN on your tax-related correspondence and documents.

If you have questions about your EIN, you can call us at the phone number or write to us at the address shown at the top of this notice. If you write, please tear off the stub at the bottom of this notice and send it along with your letter. If you do not need to write us, do not complete and return the stub. Thank you for your cooperation.

OKLAHOMA WATCH, INC.

July 22, 2013

Internal Revenue Center
1973 N. Rulon White Blvd.
Ogden, UT 84404

Attn: BMF Entity

Re: EIN: Notice of Change of Entity – Name and Conversion, Request to Retain EIN,
Update Address

Dear Sir or Madam:

In following up to our letter submitted to the IRS's Cincinnati office on June 14, 2013, in which this office has not yet received a response, this letter is to inform you that on November 23, 2011, Oklahoma Watch, LLC, with an EIN of [REDACTED] changed its name and form to Oklahoma Watch, Inc., a not-for-profit corporation, by filing a Certificate of Conversion and Certificate of Incorporation with the Oklahoma Secretary of State as evidenced in the attached.

Oklahoma Watch, Inc., requests that the IRS retain the EIN of [REDACTED]. Please confirm that there is not a corporate tax return filing requirement on this account. Oklahoma Watch, Inc., is submitting an IRS Form 1023 Application for Exemption under Section 501(c)(3) of the Code to the IRS's Covington, KY office.

I would also like to ensure that our address on file with the IRS has been updated to our current location at 124 East Fourth Street, Tulsa, Oklahoma 74103, as noted in the enclosed Form 8822-B. I also ask that you provide a confirmation letter once the requested actions have been completed.

Should you have any questions about our requested action contained in this notification letter, please contact our third party designee, Dennis Bires at [REDACTED]

Sincerely,

[REDACTED]
David Fritze
Director and Executive Editor

Enclosures

124 East Fourth Street, Tulsa, Oklahoma 74103 • Tel (918) 583-9922

Change of Address — Business

OMB No. 1545-1163

▶ Please type or print.

▶ See instructions on back. ▶ Do not attach this form to your return.

Before you begin: If you are also changing your home address, use Form 8822 to report that change.

Check all boxes this change affects:

- 1 Employment, excise, income, and other business returns (Forms 720, 940, 940-EZ, 941, 990, 1041, 1065, 1120, etc.)
- 2 Employee plan returns (Forms 5500, 5500-EZ, etc.)
- 3 Business location

4a Business name	4b Employer identification number
Oklahoma Watch, Inc.	[REDACTED]

5 Old mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

C/O Tulsa Community Foundation Sole Mbr, PO Box 3018, Tulsa, OK 74101

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

6 New mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

124 East Fourth Street, Tulsa, Oklahoma 74103

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

7 New business location, if different from mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

8 Signature

Daytime telephone number of person to contact (optional) ▶ 918-583-9930

Sign Here	<div style="border: 1px solid black; height: 30px; width: 100%;"></div> <p>Signature of owner, officer, or representative Director</p>	<p>17/22/2013 Date</p>
	<p>Title</p>	

Where To File

Send this form to the Department of the Treasury, Internal Revenue Service Center, and the address shown next that applies to you.

IF your old business address was in . . . THEN use this address . . .

Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Cincinnati, OH 45999-0023
--	------------------------------

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States	Ogden, UT 84201-0023
---	-------------------------

Oklahoma Watch

124 E. 4th St.
Tulsa, OK 74103

June 14, 2013

Internal Revenue Service
Attn: BMF Entity
Cincinnati, OH 45999

Re: EIN: Notice of Change of Entity - Name and Conversion, Request to Retain EIN, Update Address

Dear Sir or Madam:

This letter is to inform you that on November 23, 2011, Oklahoma Watch, LLC, EIN [REDACTED] changed its name and form to Oklahoma Watch, Inc., a not-for-profit corporation, by filing a Certificate of Conversion and Certificate of Incorporation with the Oklahoma Secretary of State as evidenced in the attached.

Oklahoma Watch, Inc. requests that it be permitted to retain EIN [REDACTED]. Following confirmation of retention of this EIN, the corporation will file IRS Form 1023 Application for Recognition of Exemption under Section 501(c)(3) at the Internal Revenue Service Covington, KY Center.

I would also like to update the corporation's mailing address on file with the IRS to:

Oklahoma Watch, Inc.
124 East Fourth Street
Tulsa, Oklahoma 74103

Please send a confirmation letter when the requested actions have been completed.

Should you have any questions about these requests, please contact our third party designee, for EIN related matters, Ms. Rachel Croft at [REDACTED]

Very truly yours,

[REDACTED]
David Fritze
Director and Executive Editor

Enclosures

OFFICE OF THE SECRETARY OF STATE



**CERTIFICATE
OF
LIMITED LIABILITY COMPANY**

WHEREAS, the Articles of Organization of

INFORMATION CHALLENGE, LLC

an Oklahoma limited liability company has been filed in the office of the Secretary of State as provided by the laws of the State of Oklahoma.

NOW THEREFORE, I, the undersigned, Secretary of State of the State of Oklahoma, by virtue of the powers vested in me by law, do hereby issue this certificate evidencing such filing.

IN TESTIMONY WHEREOF, I hereunto set my hand and cause to be affixed the Great Seal of the State of Oklahoma.



*Filed in the city of Oklahoma City this
18th day of October, 2010.*

Secretary of State

ARTICLES OF ORGANIZATION

DOMESTIC LIMITED LIABILITY COMPANY

Document Number: 15571530002 Submit Date: 10/18/2010

LIMITED LIABILITY COMPANY NAME

The name of the Limited Liability Company is:
INFORMATION CHALLENGE, LLC

PRINCIPAL PLACE OF BUSINESS ADDRESS

124 EAST FOURTH STREET
TULSA, OK 74103 USA

EFFECTIVE DATE

Effective Date:
Same as filing date.

DURATION

Perpetual

REGISTERED AGENT AND REGISTERED OFFICE ADDRESS

Agent Name
FREDERIC DORWART
Address
124 EAST FOURTH STREET
TULSA, OK 74103 USA

ATTACHMENTS

File Label	File Name and Path
------------	--------------------

SIGNATURE

I hereby certify that the information provided on this form is true and correct to the best of my knowledge and by attaching the signature I agree and understand that the typed electronic signature shall have the same legal effect as an original signature and is being accepted as my original signature pursuant to the Oklahoma Uniform Electronic Transactions Act, Title 12A Okla. Statutes Section 15-101, et seq.

Dated - 10/18/2010

Signature Names
FREDERIC DORWART

[End Of Image]

OFFICE OF THE SECRETARY OF STATE



**AMENDED CERTIFICATE
OF
LIMITED LIABILITY COMPANY**

WHEREAS, the Amended Articles of Organization of

OKLAHOMA WATCH, LLC

an Oklahoma limited liability company has been filed in the office of the Secretary of State as provided by the laws of the State of Oklahoma.

NOW THEREFORE, I, the undersigned, Secretary of State of the State of Oklahoma, by virtue of the powers vested in me by law, do hereby issue this certificate evidencing such filing.

IN TESTIMONY WHEREOF, I hereunto set my hand and cause to be affixed the Great Seal of the State of Oklahoma.



*Filed in the city of Oklahoma City this
19th day of October, 2010.*

M. Susan Savage

Secretary of State

Articles of Amendment

Document Number 15579020002 Submit Date - 10/19/2010

The undersigned, for the purpose of amending the articles of organization of an Oklahoma limited liability company pursuant to the provisions of Title 18, Section 2011, does hereby execute the following amended articles:

The name of the limited liability company is:
INFORMATION CHALLENGE, LLC

As amended: The name of the limited liability company has been changed to:
OKLAHOMA WATCH, LLC

The date of filing of the original articles of organization:
10/18/2010

The date on which the amendment is to be effective, if it is to be effective after the filing date:

The street address of the principal place of business, wherever located:
124 EAST FOURTH STREET
TULSA, OK 74103 USA

The name of the resident agent and the street address of the registered office in the State of Oklahoma is:
FREDERIC DORWART
124 EAST FOURTH STREET
TULSA, OK 74103 USA

All additional amendments to the articles of organization:

Dated: 10/19/2010

I hereby certify that the information provided on this form is true and correct to the best of my knowledge and by attaching the signature I agree and understand that the typed electronic signature shall have the same legal effect as an original signature and is being accepted as my original signature pursuant to the Oklahoma Uniform Electronic Transactions Act, Title 12A Okla. Statutes Section 15-101, et seq.

Signature:
PHILLIP LAKIN
Title:
MANAGER

[End Of Image]

OFFICE OF THE SECRETARY OF STATE



CERTIFICATE OF CONVERSION

WHEREAS,

OKLAHOMA WATCH, INC.

a domestic not for profit corporation organized under the laws of the State of OKLAHOMA has filed in the office of the Secretary of State duly authenticated evidence of a conversion, as provided by the laws of the State of Oklahoma.

NOW THEREFORE, I, the undersigned Secretary of State of Oklahoma, by virtue of the powers vested in me by law, do hereby issue this Certificate evidencing such conversion.

IN TESTIMONY WHEREOF, I hereunto set my hand and cause to be affixed the Great Seal of the State of Oklahoma.



*Filed in the city of Oklahoma City this
23rd day of November, 2011.*

A handwritten signature in cursive script, reading "V. Glenn Coffey".

Secretary of State

ARTICLES OF INCORPORATION
of
OKLAHOMA WATCH, INC.

ARTICLE I

The name of this corporation is Oklahoma Watch, Inc. ("Corporation").

ARTICLE II

A. This Corporation is a not-for-profit corporation and is not organized for the private gain of any person. It is an Oklahoma not-for-profit corporation with its principal offices located in Tulsa County, Oklahoma.

B. This Corporation is organized for operating exclusively for informational, educational and charitable purpose of producing the highest quality investigative and in-depth reporting to inform the public on important community issues in collaboration with other news organizations and higher education. This Corporation will operate under Sections 501(c)(3) and 509(a)(1) of the Internal Revenue Code.

ARTICLE III

The name and address in Oklahoma of this Corporation's registered agent for the services of process is:

Frederic Dorwart.
Frederic Dorwart Lawyers
124 E 4th Street
Tulsa, OK 74103

ARTICLE IV

The duration of this Corporation is perpetual.

ARTICLE V

A. This Corporation is organized, and at all times hereafter shall be operated, exclusively for exempt purposes (particularly charitable; educational; scientific; erection or maintenance of public buildings, monuments, or works; lessening of the burden of government; and combating community deteriorations) within the meaning of Section 501(c)(3) of the Code and Treas. Reg. Section 1.501(c)(3)-1(d)(2).

RECEIVED

NOV 23 2011

**OKLAHOMA SECRETARY
OF STATE**

- B. Notwithstanding any other provision of these Articles, this Corporation shall not carry on any activities not permitted to be carried on (1) by a corporations exempt from federal income tax under Section 501(c)(3) of the Code, or (2) by a corporation, contributions to which are deductible under Sections 170(c)(2), 2055(a)(2), 2106(a)(2)(A)(ii), 2522(a)(2), or 2522(b)(2) of the Code.
- C. Exempt as permitted by law, no substantial part of the activities of this Corporation shall consist of the carrying on of propaganda or otherwise attempting to influence legislation, nor shall this Corporation participate in, or intervene in (including the publication or distribution of statements), any political campaign on behalf of or in opposition to any candidate for public office.
- D. This corporation does not have authority to issue capital stock.

ARTICLE VI

The property of this Corporation is irrevocably dedicated to charitable purposes, and no part of the net income or assets of this Corporation shall ever inure to the benefit of any director, officer, or member, if any, of this Corporation or any other private person. Upon the winding up and dissolution of this Corporations and after paying or adequately providing for the debts and obligations of this Corporation, the remaining assets shall be distributes to one or more not-for-profit funds, foundations, or corporations which are organized and operated exclusively for charitable purposes and that have established their tax-exempt status under Section 501(c)(3) of the Code.

ARTICLE VII

The name and mailing address of each person who will serve as a director are:

<u>Name</u>	<u>Mailing Address</u>	<u>City</u>	<u>State</u>	<u>Zip Code</u>
Phil Lakin, Jr.		Tulsa	OK	74136
Ken Levit		Tulsa	OK	74136
Elaine Dodd		Oklahoma City	OK	73105
Rich Fisher		Tulsa	OK	74104
Joe Foote		Norman	OK	73019
David Griffin		Tulsa	OK	74120
Sue Hale		Oklahoma City	OK	73102
Kelly Dyer Fry		Oklahoma City	OK	73114
John McCarroll		Oklahoma City	OK	73111
Bob Ross		Oklahoma City	OK	73102
Mark Thomas		Oklahoma City	OK	73105
Joe Worley		Tulsa	OK	74103

ARTICLE VIII

The name and mailing address of the undersigned incorporators are:

<u>Name</u>	<u>Mailing Address</u>	<u>City</u>	<u>State</u>	<u>Zip Code</u>
<u>Phil Lakin, Jr.</u>	[REDACTED]	<u>Tulsa</u>	<u>OK</u>	<u>74136</u>
<u>Ken Levit</u>	[REDACTED]	<u>Tulsa</u>	<u>OK</u>	<u>74136</u>
<u>Bob Ross</u>	[REDACTED]	<u>Oklahoma City</u>	<u>OK</u>	<u>73102</u>

WE THE UNDERSIGNED, for the purpose of forming a not-for-profit corporation under the laws of the State of Oklahoma, under provisions of Title 18, Section 1001, certify that the facts herein stated are true, do hereby execute the following certificate of incorporation and have accordingly hereunto set our hands this 27th day of September, 2011.

[REDACTED]

Phil Lakin, Jr.

[REDACTED]

Ken Levit

[REDACTED]

Bob Ross

**CERTIFICATE OF ACTION
OF THE BOARD OF DIRECTORS OF
OKLAHOMA WATCH, INC.
(Not-For-Profit Corporation)**

The undersigned, being all of the Directors of the Oklahoma Watch, Inc., a not-for-profit corporation incorporated under the laws of the State of Oklahoma, do hereby adopt the following Resolutions, and declare that the same shall be and constitute actions of the Board of Directors:

RESOLVED, that the Bylaws, attached hereto as Exhibit A, are hereby adopted as the Bylaws of Oklahoma Watch, Inc.


RESOLVED FURTHER, that the Oklahoma Watch Conflict of Interest Policy, attached hereto as Exhibit B, is hereby adopted by the Board of Directors;

RESOLVED FURTHER, that the Oklahoma Watch Whistleblower Policy, attached hereto as Exhibit C, is hereby adopted by the Board of Directors;

RESOLVED FURTHER, that the Oklahoma Watch Data Retention and Destruction Policy, attached hereto as Exhibit D, is hereby adopted by the Board of Directors; and

RESOLVED FURTHER, that the Board of Directors of the Corporation is authorized to take such action from time to time on behalf of the Corporation as it may deem necessary, advisable, or proper in order to ensure compliance with the Conflict of Interest Policy, the Whistleblower Policy, and the Data Retention and Destruction Policy by all Directors, employees, and volunteers.”

DATED this 15th day of July, 2013.



Renzi Stone, Director

Jim East, Director

Joe Foote, Director

Sue Hale, Director

Robert J. Ross, Director

**CERTIFICATE OF ACTION
OF THE BOARD OF DIRECTORS OF
OKLAHOMA WATCH, INC.
(Not-For-Profit Corporation)**

The undersigned, being all of the Directors of the Oklahoma Watch, Inc., a not-for-profit corporation incorporated under the laws of the State of Oklahoma, do hereby adopt the following Resolutions, and declare that the same shall be and constitute actions of the Board of Directors:

RESOLVED, that the Bylaws, attached hereto as Exhibit A, are hereby adopted as the Bylaws of Oklahoma Watch, Inc.

RESOLVED FURTHER, that the Oklahoma Watch Conflict of Interest Policy, attached hereto as Exhibit B, is hereby adopted by the Board of Directors;


RESOLVED FURTHER, that the Oklahoma Watch Whistleblower Policy, attached hereto as Exhibit C, is hereby adopted by the Board of Directors;

RESOLVED FURTHER, that the Oklahoma Watch Data Retention and Destruction Policy, attached hereto as Exhibit D, is hereby adopted by the Board of Directors; and

RESOLVED FURTHER, that the Board of Directors of the Corporation is authorized to take such action from time to time on behalf of the Corporation as it may deem necessary, advisable, or proper in order to ensure compliance with the Conflict of Interest Policy, the Whistleblower Policy, and the Data Retention and Destruction Policy by all Directors, employees, and volunteers.”

DATED this 15th day of July, 2013.

Renzi Stone, Director



Jim East, Director

Joe Foote, Director

Sue Hale, Director

Robert J. Ross, Director

**CERTIFICATE OF ACTION
OF THE BOARD OF DIRECTORS OF
OKLAHOMA WATCH, INC.
(Not-For-Profit Corporation)**

The undersigned, being all of the Directors of the Oklahoma Watch, Inc., a not-for-profit corporation incorporated under the laws of the State of Oklahoma, do hereby adopt the following Resolutions, and declare that the same shall be and constitute actions of the Board of Directors:

RESOLVED, that the Bylaws, attached hereto as Exhibit A, are hereby adopted as the Bylaws of Oklahoma Watch, Inc.

RESOLVED FURTHER, that the Oklahoma Watch Conflict of Interest Policy, attached hereto as Exhibit B, is hereby adopted by the Board of Directors;

RESOLVED FURTHER, that the Oklahoma Watch Whistleblower Policy, attached hereto as Exhibit C, is hereby adopted by the Board of Directors;

RESOLVED FURTHER, that the Oklahoma Watch Data Retention and Destruction Policy, attached hereto as Exhibit D, is hereby adopted by the Board of Directors; and

RESOLVED FURTHER, that the Board of Directors of the Corporation is authorized to take such action from time to time on behalf of the Corporation as it may deem necessary, advisable, or proper in order to ensure compliance with the Conflict of Interest Policy, the Whistleblower Policy, and the Data Retention and Destruction Policy by all Directors, employees, and volunteers.”

DATED this 15th day of July, 2013.

Renzi Stone, Director

Jim East, Director

Joe Foote, Director

Sue Hale, Director

Robert J. Ross, Director

**CERTIFICATE OF ACTION
OF THE BOARD OF DIRECTORS OF
OKLAHOMA WATCH, INC.
(Not-For-Profit Corporation)**

The undersigned, being all of the Directors of the Oklahoma Watch, Inc., a not-for-profit corporation incorporated under the laws of the State of Oklahoma, do hereby adopt the following Resolutions, and declare that the same shall be and constitute actions of the Board of Directors:

ARESOLVED, that the Bylaws, attached hereto as Exhibit A, are hereby adopted as the Bylaws of Oklahoma Watch, Inc.

RESOLVED FURTHER, that the Oklahoma Watch Conflict of Interest Policy, attached hereto as Exhibit B, is hereby adopted by the Board of Directors;

RESOLVED FURTHER, that the Oklahoma Watch Whistleblower Policy, attached hereto as Exhibit C, is hereby adopted by the Board of Directors;

RESOLVED FURTHER, that the Oklahoma Watch Data Retention and Destruction Policy, attached hereto as Exhibit D, is hereby adopted by the Board of Directors; and

RESOLVED FURTHER, that the Board of Directors of the Corporation is authorized to take such action from time to time on behalf of the Corporation as it may deem necessary, advisable, or proper in order to ensure compliance with the Conflict of Interest Policy, the Whistleblower Policy, and the Data Retention and Destruction Policy by all Directors, employees, and volunteers.”

DATED this 15th day of July, 2013.

Renzi Stone, Director

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Joe Foote, Director

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Robert J. Ross, Director

**CERTIFICATE OF ACTION
OF THE BOARD OF DIRECTORS OF
OKLAHOMA WATCH, INC.
(Not-For-Profit Corporation)**

The undersigned, being all of the Directors of the Oklahoma Watch, Inc., a not-for-profit corporation incorporated under the laws of the State of Oklahoma, do hereby adopt the following Resolutions, and declare that the same shall be and constitute actions of the Board of Directors:

RESOLVED, that the Bylaws, attached hereto as Exhibit A, are hereby adopted as the Bylaws of Oklahoma Watch, Inc.

RESOLVED FURTHER, that the Oklahoma Watch Conflict of Interest Policy, attached hereto as Exhibit B, is hereby adopted by the Board of Directors;

RESOLVED FURTHER, that the Oklahoma Watch Whistleblower Policy, attached hereto as Exhibit C, is hereby adopted by the Board of Directors;

RESOLVED FURTHER, that the Oklahoma Watch Data Retention and Destruction Policy, attached hereto as Exhibit D, is hereby adopted by the Board of Directors; and

RESOLVED FURTHER, that the Board of Directors of the Corporation is authorized to take such action from time to time on behalf of the Corporation as it may deem necessary, advisable, or proper in order to ensure compliance with the Conflict of Interest Policy, the Whistleblower Policy, and the Data Retention and Destruction Policy by all Directors, employees, and volunteers.

DATED this 15th day of July, 2013.

Renzi Stone, Director

Jim East, Director

Joe Foote, Director

Sue Hale, Director


Robert J. Ross, Director

Oklahoma Watch, INC.

Conflict of Interest Statement

Because it is a not-for-profit corporation, the proper governance of Oklahoma Watch, Inc. (the "Corporation") depends on the active participation of volunteer Directors who freely donate their time and talents to support the Corporation, for the benefit of Oklahoma. The Corporation is aware, however, that this service may occasionally result in situations involving a dual interest on the part of one or more members of the Board of Directors ("Board") that might be interpreted as a conflict of interest.

At the same time, the Corporation recognizes that it is inherent that Directors are and will continue to be active in business and charitable pursuits and that conflicts of interest will necessarily occur because of their varied interests and backgrounds. However, the Corporation believes that Directors should not be inhibited solely because of potential conflicts of interest. In fact, the Corporation believes that the matter of conflicts of interest can best be handled through full disclosure of such interests, together with abstention in any vote wherein such an interest may be relevant.

The Corporation adopts the following with respect to participation by Directors, employees, and volunteers in matters coming before the Board and its Committees in which they may have a potential conflict of interest:

1. No Director, employee, or volunteer shall knowingly participate in any decision of the Board or any Committee thereof or otherwise attempt to influence the conduct of the Corporation where such decision or conduct would directly or indirectly confer any financial benefit on such person or on any organization in which such person has a material financial interest. A relationship with an organization will be considered to exist whenever a Director, employee, volunteer, or a member of his or her immediate family or close relative is an officer, Director, partner, employee, or agent of the organization, or has a substantial interest in the organization.
2. In the event that there is a matter for consideration or decision that raises a possible conflict of interest for any Director, employee, or volunteer, that person shall immediately disclose the potential conflict of interest to the Board or to the Committee considering the matter, as the case may be, and shall not cast a vote on the matter. The Board member, however, will be counted in determining the quorum for any such meeting. The minutes of the meeting should reflect that appropriate disclosure was made and that the interested Director(s) abstained from voting.
3. This policy shall not be construed as preventing or discouraging any Director, employee, or volunteer from participating in the discussion of a matter with respect to which that person has a conflict of interest, provided such person complies with paragraph 2 of this policy. Where a Director, employee, or volunteer has a relationship with an organization seeking to provide services, goods, or facilities to the Corporation, the Board and Executive Editor shall use reasonable efforts to ascertain that the services, goods, or facilities are offered on

competitive terms and conditions and that, all things considered, an arrangement more beneficial to the Corporation could not be obtained.

4. Directors, employees and volunteers shall exercise good faith in all transactions touching upon their duties to the Corporation and its property. In their dealing with and on behalf of the Corporation, they shall be held to a strict rule of honest and fair dealing between themselves and the Corporation. They shall not use their position, or knowledge gained from their position, in a way that a conflict may arise between their own personal interest and that of the Corporation.

A copy of this Conflict of Interest Statement shall be provided to each Director, employee and volunteer, and any other person requesting a copy of the same.

This Conflict of Interest Policy has been adopted by the Corporation's Board of Directors to be effective as of July 15, 2013.

**Financial Responsibility:
Reporting of Financial, Auditing or Governance Improprieties**

Oklahoma Watch, Inc. (the "Corporation") is committed to facilitating open and honest communications relevant to its governance, finances, and compliance with all applicable laws and regulations. It is important that the Corporation be apprised about unlawful or improper behavior including, but not limited to, any of the following conduct:

- theft;
- financial reporting that is intentionally misleading;
- improper or undocumented financial transactions;
- improper destruction of records;
- improper use of assets;
- violations of the Corporation's conflict-of-interest policy; and
- any other improper occurrence regarding cash, financial procedures, or reporting.

The Board of Directors requests the assistance of every director, employee, or volunteer who has a reasonable belief or suspicion about any improper transaction. The Corporation values this input and each director, employee, or volunteer should feel free to raise issues of concern, in good faith, without fear of retaliation. Directors, employees, and volunteers will not be disciplined, demoted, lose their jobs, or be retaliated against for asking questions or voicing concerns about conduct of this sort. At the same time, the Corporation expects all directors, employees, and volunteers to take this policy seriously, to use it in good faith, and to use it when necessary and in a judicious manner. Reports that are not made in good faith, or otherwise are intended to harass or annoy an employee, may result in disciplinary action, including termination.

Making a Report

We encourage any director, employee, or volunteer who has a concern regarding an action concerning the Corporation's governance, finances, or compliance with all applicable laws and regulations to raise the concern with the Board Representative whose contact information is listed below. If for any reason the director, employee, or volunteer does not believe these channels of communication are adequate, the concern should be reported immediately to any other member of the Board. Anonymous reports will be accepted, and all reports will be handled on a confidential basis.

Please mark envelope: "TO BE OPENED BY ADDRESSEE ONLY. PERSONAL AND CONFIDENTIAL."

The Board Representative or other Board member receiving the report will coordinate the investigation and the Corporation will take appropriate action as it deems justifiable by the circumstances.

This policy is to be posted in the office of the Corporation, included in the Employee Manual, provided to Board members and volunteers, and communicated to all new staff as part of their orientation. In addition, every year after the annual meeting of the Board of

Directors, the Board Chairperson will have the responsibility of updating the contact information for the director listed below and distributing the policy with updated contact information to all directors, staff, and volunteers.

CONTACT INFORMATION:

Board Representative:

Bob Ross
210 Park Ave
Suite 3150
Oklahoma City, OK 73102
[REDACTED]

This policy has been approved by the Corporation's Board of Directors effective July 15, 2013.

**Oklahoma Watch, Inc.
Data / Document Retention and Destruction Policy**

EFFECTIVE DATE: July 15, 2013.

PURPOSE: To provide data (digital and fiscal) integrity for Oklahoma Watch, Inc. (the "Corporation") and its affiliates.

POLICY: Digital file systems are backed up regularly to ensure system integrity and availability, in the event of hardware failure, loss or corruption of data. All applicable fiscal, tax, and the Corporation's business documents will be stored in compliance with all federal or state laws/regulations (see attached for document types and minimum retention guidelines).

PROCEDURE:

Storage: Digital data and paper documents will be clearly marked and stored safely.

Storage Duration:

1. All Tax related documents will be labeled as such and stored off-site for a minimum of 7 years.
2. All applicable financial documents, including quarterly financial reports and component fund account statements will be stored off-site for a minimum of 3 years.
3. Additionally:

Type of Document Minimum Requirement	
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank Reconciliations	2 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes and leases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation Schedules	Permanently
Duplicate deposit slips	2 years
Employment applications	3 years
Expense Analyses/expense distribution schedules	7 years
Year End Financial Statements	Permanently
Insurance Policies (expired)	3 years
Insurance records, current accident reports, claims, policies, etc.	Permanently
Internal audit reports	3 years
Inventories of products, materials, and supplies	7 years
Invoices (to customers, from vendors)	7 years
Minute books, bylaws and charter	Permanently

Patents and related Papers	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years

Restoration: Weekly, monthly, and annual tests of the backup system will occur to ensure data integrity.

DESTRUCTION:

Data may be purged periodically, unless specifically stated otherwise in this policy. Financial information, along with any information that contains donor or agency names and/ or propriety or personal information that is due to be customarily and legally purged MUST be shredded or erased permanently from electronic storage devices. *If an official investigation of any type is underway or anticipated, no employee, volunteer, director, or other related party may purge or destroy any data whatsoever, until such time as the official investigation is officially concluded.*

This Data/Document Retention and Destruction Policy has been adopted by the Corporation's Board of Directors to be effective as of July 15, 2013.

Oklahoma Watch, Inc.

Bylaws

Article I:

NAME AND PURPOSE:

Section 1:01: Name: The name of the organization is Oklahoma Watch, Inc.

Section 1:02: Purpose: The corporation is organized and will be operated exclusively for informational, educational and charitable purposes for the purpose of producing the highest quality investigative and in-depth reporting to inform the public on important community and public-policy issues, at times in collaboration with other news organizations and institutions of higher education.

Section 1:03: The corporation is organized and operated exclusively for educational and charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code (the "Code"). The corporation will refrain from carrying on any activities not permitted to be conducted (1) by a corporation exempt from federal income tax under Section 501(c)(3) of the Code, or (2) by a corporation, contributions to which are deductible under Sections 170(c)(2), 2055(a)(2), 2106(a)(2)(A)(ii), 2522(a)(2), or 2522(b)(2) of the Code.

Section 1:04: Except as permitted by law, no substantial part of the activities of the corporation will consist of the carrying on of propaganda or otherwise attempting to influence legislation, nor shall the corporation participate in or intervene in (including the publication or distribution of statements), any political campaign on behalf of or in opposition to any candidate for public office. The corporation shall adhere to a version of the Society of Professional Journalists' Code of Ethics and shall maintain membership in the Investigative News Network, a 501(c)(3) tax-exempt nonprofit association of journalism organizations, all of them nonprofits, which requires its members to follow a set of detailed rules and best practices regarding matters ranging from disclosure of finances to ethical codes of conduct.

Article II:

AUTHORITIES AND DUTIES OF DIRECTORS:

Section 2:01: Authority of Directors: The Board of Directors ("The Board") is the policy-making body and may exercise all the powers and authority granted to the Corporation by law. The Board shall oversee the Corporation's operations.

Section 2.02: Number of Directors: The Board shall consist of no more than fifteen (15) or no fewer than five (5) Directors. The number of Directors may be increased or decreased from time to time by Board resolution or amendment to these bylaws; however, a change in the number of Directors shall not remove a Director from his or her position as a Director prior to the expiration of his or her term of office. In addition, the Executive Editor shall serve as an *ex officio*, non-voting member of the Board of Directors.

Section 2.03: Election and Term of Directors: The first Board of Directors of the Corporation shall initially consist of those persons named in the Articles of Incorporation. Such persons shall hold office until the appointment of a Chair, Vice Chair, and Secretary at the initial Board of Directors meeting. Thereafter, the Board shall consist of the Executive Editor, the "Executive Committee" (Chair, Vice Chair, Secretary and two at-large members).

Section 2.04: Resignation and Removal: Resignations are effective upon receipt by the Secretary (or receipt by the Chair or other officer if the Secretary is resigning) of written notification or a later date if provided in the written notification. One or more Directors may be removed at a meeting called for that purpose, with or without cause, by majority vote of the entire Board.

Section 2.05: Vacancies: Vacancies existing by reason of resignation, death, incapacity, or removal before the expiration of a term may be filled by the Board. A Director elected to fill a vacancy shall be elected for the unexpired term of his or her predecessor in office and until his or her successor is elected and qualified.

Section 2.06: Meetings: The Board shall hold at least (1) regular meeting annually, which shall be known as the Annual Meeting, and at least two (2) other regular meetings, evenly spaced and with a majority of Directors attending in person or by conference telephone, per calendar year. Special meetings may be called by the Chair or by any three (3) Directors with telephone or written notice, including notice by electronic mail with delivery service notification. The notice of any meeting shall state the date, time, and place of such meeting.

If a Director fails to attend two (2) consecutive meetings of the Board, the Board shall evaluate the Director's contribution to the work of the Corporation, his or her reasons for not attending the meetings, as well as any other relevant factors, and if it appears to be in the best interest of the Corporation, may declare the position vacant.

Section 2.07: Waivers of Notice: Whenever notice is required to be given to any Director under any provision of law, the Articles of Incorporation, or these Bylaws, a waiver in writing signed by the Director entitled to such notice, whether before or after the time stated therein, shall be the equivalent to the giving of such notice. The presence of any Director at a meeting, in person or by conference telephone, without objection to the lack of notice of the meeting, shall also waive notice by such Director.

Section 2.08: Quorum and Voting: Unless a greater proportion is required by law, a quorum shall consist of a majority of the total number of Board members in office. All decisions will be by majority vote of those present at a meeting at which a quorum is present.

Section 2.09: Action Without a Meeting: Any action required or permitted to be taken at a meeting of the Board (including amendment of these Bylaws or the Articles of Incorporation) or of any committee may be taken without a meeting if all the members of the Board or committee consent in writing to taking the action without a meeting and to approving the specific action. Such consents shall have the same force and effect as a unanimous vote of the Board or of the committee as the case may be.

Section 2.10: Participation in Meeting by Conference Telephone: Any or all members of the Board may participate in a meeting by conference telephone or video or similar communications equipment, so long as members participating in such meeting can hear one another, and such participation shall constitute presence in person at the meeting.

Section 2.11: Compensation of Directors: Directors shall not be compensated for serving on the Board, but the Corporation may reimburse Directors for documented reasonable expenses incurred in the performance of their duties to the Corporation. In addition, Directors who also serve as employees of the Corporation may be compensated for their service as employees. There shall be no more than one paid staff member on the Board; this shall be the Executive Editor. A compensated person serving on the Board shall not serve as the Chair.

ARTICLE III

COMMITTEES

Section 3.01: Composition: The Board may designate committees and appoint committee members. Committees shall consist of at least two (2) individuals. Those committees which exercise the authority of the Board shall consist only of Directors.

Section 3.02: Procedures & Authority: The Board may make provisions for appointment of the Chair, establish procedures to govern their activities, and delegate authority as may be necessary or desirable for the efficient management of the property, affairs, and/or activities of the Corporation.

ARTICLE V

AUTHORITY AND DUTIES OF OFFICERS, AGENTS, AND EMPLOYEES

Section 4.01: Officers: The officers of the Corporation shall be a Chair, a Vice Chair, a Secretary, an Executive Editor, and such other officers as the Board may designate.

Section 4.02: Election of Officers; Terms of Office: All officers except the Executive Editor may serve three (3) consecutive two (2) year terms, and shall be elected by the Board at its Annual Meeting in each year that such positions have become vacant due to expiration of an officer's term. Officers shall be eligible for reelection.

Section 4.03: Powers and Duties of Officers: Subject to the control of the Board of Directors, all officers shall have such authority and shall perform such duties as may be provided in these Bylaws or by resolution of the Board.

(a) Chair: The Chair shall preside at all meetings of the Board of Directors, shall perform all duties customary to that office, and shall supervise and control all of the affairs of the Corporation in accordance with the policies and directives approved by the Board of Directors.

(b) Vice Chair: The Vice Chair shall perform all duties customary to that office in coordination with the Chair.

(c) Secretary: The Secretary shall be responsible for the keeping of an accurate record of the proceedings of all meetings of the Board of Directors, shall give or cause to be given all notices in accordance with these Bylaws or as required by law, and in general shall perform all duties customary to the office of Secretary.

(d) Executive Editor: The Executive Editor has sole editorial and managerial responsibility for the operation of Oklahoma Watch with guidance from the Board and serves at the discretion of the Board. The Executive Editor shall be responsible for all funds and securities of the Corporation. He or she shall keep or cause to be kept complete and accurate accounts of receipts and disbursements of the Corporation and shall deposit all monies and other valuable property of the Corporation in the name and to the credit of the Corporation in such banks or depositories as the Board of Directors may designate. Whenever required by the Board of Directors, the Executive Editor shall render a statement of accounts. He or she shall at all reasonable times exhibit the books and accounts to any officer or Director of the Corporation and shall perform all other duties incident to his or her office, subject to the supervision of the Board.

Section 4.04: Resignation: Resignations are effective upon receipt by the Secretary (or receipt by the Chair or other officer if the Secretary is resigning) of written notification or a later date if provided in the written notification.

Section 4.05: Removal: One or more officers may be removed by the Board at a meeting called for that purpose, with or without cause.

Section 4.06: Vacancies: Vacancies existing by reason of resignation, death, incapacity or removal before the expiration of a term may be filled by the Board for the remainder of the unexpired term.

Section 4.07: Executive Editor: The Board of Directors shall hire the Executive Editor of the Corporation. Unless a contract, these bylaws, or a law provide otherwise, the Board may remove such chief executive officer at any time with or without cause at a meeting called for that purpose.

ARTICLE V

INDEMNIFICATION

Section 5.01: Definitions:

“Matter” shall mean any actual or threatened civil, criminal, or administrative action, arbitration proceeding, claim, suit, proceeding, or appeals therefrom, or any criminal, administrative, or congressional (or other body’s) investigation, hearing, or other proceeding.

“Eligible Person” shall mean any person who at any time was or is a Director, a member of any committee or subcommittee, an officer, an agent, an employee, or a volunteer of the Corporation.

Section 5.02: Right to Indemnification: Any Eligible Person made a party to or respondent in a Matter by reason of his or her position with or service to the Corporation shall, to the fullest extent permitted by law, be indemnified by the Corporation against all liabilities and all expenses reasonably incurred by him or her arising out of or in connection with such Matter, except in relation to Matters as to which (i) the Eligible Person failed to act in good faith and for a purpose which he or she reasonably believed to be in the best interests of the Corporation, (ii) in the case of a criminal Matter, the person had reasonable cause to believe that his or her conduct was unlawful, or (iii) the person shall be adjudged to be liable for misconduct or negligence in the performance of a duty.

Section 5.03: Limitation on Right of Indemnification: Except where an Eligible Person has been successful on the merits with respect to such Matter, any indemnification hereunder shall be made only after (i) the Board (acting by a quorum consisting of Directors who were not involved in such Matter) determines that the Eligible Person met the applicable indemnification standard set forth in Section 5.02 above; or (ii) in the absence of a quorum, a finding is rendered in a written opinion by independent legal counsel that the person or persons met the applicable indemnification standard set forth in paragraph Section 5.02 above.

Section 5.04: Other Rights: The right of indemnification provided hereunder shall not be deemed exclusive of any other right to which any person may be entitled in addition to the indemnification provided hereunder. This indemnification shall in the case of the death of the person entitled to indemnification inure to the benefit of his or her heirs, executors, or other lawful representative.

Section 5.05: Interim Indemnification: The Corporation shall, with respect to a Matter described in Section 5.02, advance attorneys fees as interim indemnification to any Eligible Person if the following conditions are satisfied: (i)(a) the Board (acting by a quorum consisting of Directors who are not involved in such litigation) determines that the Eligible Person is likely to meet the applicable indemnification standard set forth in Section 5.02 above or (b) in the absence of such a quorum, a finding is rendered in a written opinion by independent legal counsel that the Eligible Person is likely to meet the applicable indemnification standard set forth in Section 5.02 above; and (ii) the Eligible Person (a) requests interim indemnification, (b) agrees to repay the interim indemnification promptly upon a determination unfavorable to him or her under Section 5.03, and (c) deposits a bond or equivalent security.

Section 5.06: Insurance: The Board may authorize the purchase of and maintain insurance on behalf of any Eligible Person against any liability asserted against or incurred by him which arises out of such person's status in such capacity or out of acts taken in such capacity, whether or not the Corporation would have the power to indemnify the person against that liability under law.

ARTICLE VI

FINANCIAL ADMINISTRATION

Section 6.01: Checks, Drafts, and Contracts: The Board of Directors shall determine who shall be authorized from time to time on the Corporation's behalf to sign checks, drafts, or other orders for payment of money; to sign acceptances, notes, or other instruments of indebtedness; to enter into contracts; or to execute and deliver other documents and instruments.

Section 6.02: Annual Financial Statements: Complete financial statements shall be presented to and reviewed by the Board after the close of each fiscal year.

ARTICLE VII

COMPENSATION

Section 7.01: A member of the Board who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to his/her compensation.

Section 7.02: A member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to his/her compensation.

Section 7.03: Any member of the Board or of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the

Corporation, either individually or collectively, may provide information to any committee regarding compensation.

ARTICLE VIII

RECORDS

Section 8.01: Recordkeeping: The Secretary or his or her designee shall keep or cause to be kept adequate minutes of all Board or committee meetings, and all meetings of committees with Board-designated powers reflecting at a minimum the names of those in attendance, any resolutions passed, and the outcomes of any votes taken.

Section 8.02: Public Disclosure: After receiving IRS recognition of its 501(c)(3) tax exempt status, the Corporation shall keep available for public inspection at its principal place of business and any branch office copies of IRS Form 1023 (exemption application) as filed, and any Form 990 (information tax return) filed within the past three years. Names and identifying information of contributors shall be redacted from publicly available copies. In addition, as required by the Code and Treasury Regulations, the Corporation shall either (i) make such materials widely available to the public, such as by posting on the Internet, or (ii) provide copies of the materials to any member of the public making a request in person during normal business hours or in writing. This public disclosure obligation shall be no broader than required by law and shall not apply, for example, if the Corporation is the target of a campaign of harassment.

Section 8.03: Public Annual Reports: An annually updated written account of the Corporation's purposes, structure, programs, and financial condition shall be published and made publicly available. The annual report shall contain: a description of the Corporation's purpose(s); descriptions of its overall programs, activities, and accomplishments; a statement of its eligibility to receive deductible contributions; information about the governing body and structure, including identification of officers, Directors, and chief administrative personnel; and the audited financial statements or, at a minimum, a comprehensive financial summary that reflects all revenue, reports expenses by program, management, and fund-raising categories and reports year-end balances.

ARTICLE IX

AMENDMENT OF BYLAWS

Section 9.01: Amendments: These Bylaws may be amended by a majority vote of the entire Board, provided seven (7) days prior notice is given of the proposed amendment or provided all members of the Board waive such notice, or by unanimous consent in writing without a meeting pursuant to Section 2.09.

ARTICLE X

DISSOLUTION OF CORPORATION

Section 10:01: Dissolution: The property of Oklahoma Watch is irrevocably dedicated to informational, educational and charitable purposes, and no part of the net income or assets of Oklahoma Watch shall ever inure to the benefit of any trustee, director, officer, or member, if any, of Oklahoma Watch or any other private person. Upon the winding up and dissolution of Oklahoma Watch and after paying or adequately providing for the debts and obligations of Oklahoma Watch, the remaining assets shall be distributed to one or more not-for-profit funds, foundations, or corporations that are organized and operated exclusively for charitable purposes and that have established their tax exempt status under Section 501 (c)(3) of the Code.

Adopted by the Board of Directors of Oklahoma Watch, Inc. on July 15, 2013.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: NOV 17 2013

OKLAHOMA WATCH INC
395 W LINDSEY ST STE 3120D
NORMAN, OK 73019

Employer Identification Number:
[REDACTED]
DLN:
17053211356033
Contact Person:
ROGER W VANCE ID# 31173
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
November 23, 2011
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

OKLAHOMA WATCH INC

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink, appearing to read "Kevin Conroy". The signature is written in a cursive, flowing style.

Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)