

**Internal Revenue Service**

**Date:** May 13, 2004

The Community Foundation for the Central Savannah  
River Area, Inc.  
% R. Lee Smith  
P. O. Box 31358  
Austusta, GA 30903-3158

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**

April C. Howard 31-07692  
Customer Service Representative

**Toll Free Telephone Number:**

8:00 a.m. to 6:30 p.m. EST  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

58-2184345

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on November 3, 2003. We have updated our records to reflect the name change as indicated above.

In October 1995 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

The Community Foundation for the Central Savannah River Area, Inc.  
58-2184345

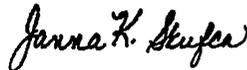
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

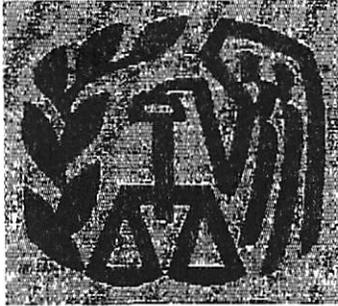
Sincerely,



Janna K. Skufca, Director, TE/GE  
Customer Account Services

Department of the Treasury  
Internal Revenue Service

## Facsimile Cover Sheet



www.irs.gov

**Tax Exempt and Government Entities Division**  
Customer Service  
P. O. Box 2508  
Cincinnati, Ohio 45201

Tonya Martin

ID # 31-07387

~~Customer Service Representative~~

Toll Free Phone: 877-829-5500

Fax: 513-263-3756

<b>Date</b>	July 8, 2003
<b>Organization</b>	Greater Augusta Community Foundation, Inc.
<b>Attention</b>	Lee Smith
<b>Fax Number</b>	706-724-1315
<b>Phone Number</b>	706-724-1314
<b>Total Pages</b> including Cover Sheet	3

**HERE IS THE INFORMATION THAT YOU REQUESTED. CALL 1-877-829-5500 IF YOU HAVE ANY QUESTIONS PLEASE CONTACT THE PHONE NUMBER LISTED ABOVE BETWEEN THE HOURS OF 8:00AM-6:30PM EST.**

THANK YOU,

*Tonya Martin*

**Customer Service Representative**

**Warning:** Some FAX machines produce copies on thermal paper. The image is highly unstable and will deteriorate significantly in a few years. It should be copied on a plain paper copier prior to filing as a record. This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential, and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or the employee or agent responsible for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited. If you receive this communication in error, please notify the sender immediately by phone call, and return the communication at the address above via fax or U.S. Postal Service.

**RECEIVED**

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

DEPARTMENT OF THE TREASURY

JUN 12 2000

Date: JUN 02 2000

CSRA COMMUNITY FOUNDATION INC.  
PO BOX 31358  
AUGUSTA, GA 30903-3158

Employer Identification Number:  
58-2184345  
DLN:  
17053071743000  
Contact Person:  
DIANA L BOYNTON ID# 31384  
Contact Telephone Number:  
(877) 829-5500  
Our Letter Dated:  
October 1995  
Addendum Applies:  
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)

CSRA COMMUNITY FOUNDATION INC.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

**Steven T. Miller**

Steven T. Miller  
Director, Exempt Organizations

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Director, Exempt Organizations

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

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

For IRS Use Only

Control number \_\_\_\_\_

Amount paid \_\_\_\_\_

User fee screener \_\_\_\_\_

1 Name of organization <b>CSRA FOUNDATION PROPERTY HOLDINGS, INC.</b>	2 Employer Identification Number <b>58-2446343</b>
--	---

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

**3 Type of request** **Fee**

a  Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
- A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years . . . ▶ **\$150**

Note: If you checked box 3a, you must complete the Certification below.

**Certification**

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

Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

b  Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or
- A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . . . . . ▶ **\$500**

c  Group exemption letters . . . . . ▶ **\$500**

**Instructions**

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

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

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

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

If you are using express mail or a delivery service, send the application and Form 8718 to:  
 Internal Revenue Service  
 201 West Rivercenter Blvd.  
 Attn: Extracting Stop 312  
 Covington, KY 41011

Attach Check or Money Order Here

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

OMB No. 1545-0056  
 Note: If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.

**A User Fee must be attached to this application.**

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

**Complete the Procedural Checklist on page 8 of the instructions.**

**Part I Identification of Applicant**

1a Full name of organization (as shown in organizing document) CSRA Foundation Property Holdings, Inc.		2 Employer identification number (EIN) (If none, see page 3 of the Specific Instructions.) 58-2446343
1b c/o Name (if applicable) R. Lee Smith, Jr.		3 Name and telephone number of person to be contacted if additional information is needed  Aubrey C. Rhodes, Jr. 706-724-0405
1c Address (number and street) 1246 Jones Street	Room/Suite	
1d City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 3.  Augusta, GA 30901		4 Month the annual accounting period ends  December
1e Web site address N/A		5 Date incorporated or formed 01-07-99
6 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> (501(k)) d <input type="checkbox"/> 501(n)		
7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
8 Is the organization required to file Form 990 (or Form 990-EZ)? <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach an explanation (see page 3 of the Specific Instructions).		
9 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

10 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See Specific Instructions for Part I, Line 10, on page 3.) See also Pub. 557 for examples of organizational documents.)

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

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

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

Please Sign Here  Chairman (Type or print name and title or authority of signer) 12/19/99 (Date)

For Paperwork Reduction Act Notice, see page 7 of the instructions.

# Secretary of State

Corporations Division

315 West Tower

#2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

DOCKET NUMBER : K91610768  
CONTROL NUMBER : K901260  
EFFECTIVE DATE : 06/09/1999  
REFERENCE : 0093  
PRINT DATE : 06/10/1999  
FORM NUMBER : 115

AUBREY & RHODES  
TRACY KENTON TAYLOR  
701 GREENE ST.#100  
AUGUSTA, GA 30901

## CERTIFICATE OF RESTATED ARTICLES OF INCORPORATION

I, Cathy Cox, the Secretary of State and the Corporations Commissioner of the State of Georgia, do hereby certify under the seal of my office that the articles of incorporation of

CSRA FOUNDATION PROPERTY HOLDINGS, INC.  
A DOMESTIC NONPROFIT CORPORATION

have been duly restated and amended by the filing of articles of restatement in the Office of the Secretary of State and by the paying of fees as provided by Title 14 of the Official Code of Georgia Annotated. Attached hereto is a true and correct copy of said articles of restatement.

WITNESS my hand and official seal in the City of Atlanta and the State of Georgia on the date set forth above.



Cathy Cox  
Secretary of State

AMENDED AND RESTATED ARTICLES OF INCORPORATION  
OF  
CSRA FOUNDATION PROPERTY HOLDINGS, INC.

ARTICLE I

The name of the corporation is "CSRA FOUNDATION PROPERTY HOLDINGS, INC." (the "Corporation").

ARTICLE II

The Corporation is organized pursuant to provisions of the Georgia Nonprofit Corporation Code (the "Code").

ARTICLE III

The affairs of the Corporation shall be managed by a board of directors. The board of directors of CSRA Community Foundation, Inc. (the "supported organization") shall have the authority to remove and elect all directors.

The initial Board of Directors shall consist of four (4) members, who shall be:

JULIAN OSBON  
THOMAS M. BLANCHARD, JR.  
WILLIAM P. COPENHAVER  
H.M. OLSTEEN, JR.

ARTICLE IV

The mailing address of the initial principal office is P.O. Box 31358, Augusta, Georgia, 30903.

ARTICLE V

The name and address of the incorporator is Aubrey C. Rhodes, Jr., 711 Greene Street, Suite 100, Augusta, Georgia, 30901.

The initial registered office of the Corporation shall be:

1246 Jones Street  
Augusta, Georgia, 30901

The initial registered agent of the Corporation at such address shall be: Julian Osbon.  
The mailing address of the principal office of the Corporation shall be:

1246 Jones Street  
Augusta, Georgia, 30901

#### ARTICLE VI

Personal liability of all of the directors of the Corporation to the Corporation for monetary damages for breach of duty of care or other duty as a director is hereby eliminated to the extent allowed by code section 14-3-202(b)(4) the Georgia Nonprofit Corporation Code or any successor statute.

#### ARTICLE VII

The purposes for which the Corporation is formed are to act as a supporting organization for the CSRA Community Foundation, Inc., to receive and accept property on behalf of the CSRA Community Foundation, Inc., and to distribute the proceeds from the sale of such property to the CSRA Community Foundation, Inc. The purposes of the CSRA Community Foundation, Inc. are to receive and accept property to be administered exclusively for charitable purposes, primarily in, or for the benefit for the community for Augusta, including for such purposes:

(a) To administer for charitable purposes property donated to the Corporation, including sale, investment and reinvestment thereof;

(b) To distribute property for such purposes in accordance with the terms of gifts, bequests or devise to the Corporation not inconsistent with its purposes, as set forth in these Articles of Incorporation, or in accordance with determinations made by the Board of Directors pursuant to the Articles of Incorporation;

(c) To distribute property to qualified charitable organizations or for charitable purposes;  
and

(d) To modify any restriction or condition on the distribution of funds for any specified charitable purpose or to specified organization if in the sole judgement of the Board of Directors (without the necessity for the approval of any trustee, custodian or agent), such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of Augusta."

The purposes for which the corporation is organized are exclusively religious, charitable, scientific, literary, and educational within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue law.

Notwithstanding any other provision of these articles, this organization shall not carry on any activities not permitted to be carried on by an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue code of 1986 or the corresponding provision of any future United States Internal Revenue law.

The Corporation is not organized and shall not be operated for pecuniary gain or profit. No part of the property of the Corporation and no part of its net earnings shall inure to the benefit of or be distributable to any director, member, or other private individual. The Corporation shall never be authorized to engage in a regular business of a kind ordinarily carried on for profit or in any other activity except in furtherance of the purposes stated above for which the Corporation is organized.

No substantial part of the activities of the Corporation shall consist of attempting to influence legislation, by propaganda or otherwise. The Corporation shall not participate or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

In the event of the dissolution of the Corporation, to the extent allowed under applicable law, after all lawful debts and liabilities of the Corporation have been paid, all the assets of the Corporation shall be distributed to, or its assets shall be sold and the proceeds distributed to, another organization organized and operating for the same purposes for which the Corporation is organized and operating, or to one or more corporations, funds, or foundations organized and operating exclusively for religious, charitable, scientific, literary, or educational purposes, which shall be selected by the board of directors of the Corporation; provided, however, that any such recipient organization or organizations shall at that time qualify as exempt from taxation under the provisions of Section 501(a) of the Internal Revenue Code of 1986, as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, or the corresponding provisions of any subsequent law. In the event that upon the dissolution of the Corporation the board of directors of the Corporation shall fail to act in the manner herein provided within a reasonable time, a court of competent jurisdiction in the county in which the principal office of the Corporation is located shall make such distribution as herein provided upon the application of one or more persons having a real interest in the Corporation or its assets.

#### ARTICLE VIII

In accordance with the provisions of Section 14-3-123 of the Georgia Nonprofit Corporation Code, the Articles of Restatement set forth above shall become effective upon its filing date.

ARTICLE IX

These Amended and Restated Articles of Incorporation amend and restate the Articles of Incorporation and all amendments thereto, and was adopted effective May 17, 1999, by Resolution of the Board of Directors. In accordance with Section 14-3-1006 of the Georgia Nonprofit Corporation Code, the board of directors of the Corporation have approved these Amended and Restated Articles of Incorporation as of May 17, 1999.

IN WITNESS WHEREOF, CSRA FOUNDATION PROPERTY HOLDINGS, INC. has caused these Amended and Restated Articles of Incorporation to be executed and its corporate seal to be affixed and has caused the foregoing to be attested, all by its duly authorized officers, effective the 17th day of May, 1999.

CSRA FOUNDATION PROPERTY HOLDINGS, INC.

(SEAL)

By: *R. Lee Smith*  
As its President

Attest: *Charlotte Bellman*  
As its Secretary

JUN 3 2 53 PM '99

**Part II** Activities and Operational Information

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

This organization is a supporting organization for CSRA Community Foundation, Inc., a non-profit organization (the "Foundation," FEID# 58-2184345). The Foundation collects charitable funds from private and public donors, then uses the funds to provide the community with the arts, education, human and social services, and other not-for-profit activities.

This organization was formed to act as a supporting organization for the Foundation. Its sole purpose is to accept gifts of real estate. Once the organization sells the real estate, it gives the proceeds to the Foundation.

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

Contributions from the general public and fund-raising campaigns by the supported organization.

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

This organization will not perform fundraising activities. All fundraising will be performed by the supported organization. This organization will only receive property for the benefit of the supported organization and distribute the proceeds from the sale of such property to the supported organization.

**Part II** Activities and Operational Information (Continued)

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

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
Julian W. Osbon, 1245 Broad St., Augusta, GA 30903 Director, President	0
Thomas M. Blanchard, Jr., 699 Broad St., Augusta, GA 30903 Director, Vice President	0
William P. Copenhaver Director, Vice President	0
H.M. Osteen, Jr., One Tenth St., Augusta, GA 30903 Director, Secretary, Treasurer	0

**c** Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?  Yes  No  
 If "Yes," name those persons and explain the basis of their selection or appointment.

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

**5** Does the organization control or is it controlled by any other organization?  Yes  No  
 Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?  Yes  No  
 If either of these questions is answered "Yes," explain.

The organization is a supporting organization of CSRA Community Foundation, Inc., a public charity. The organization's sole purpose is to hold gifts of real estate on behalf of CSRA Community Foundation, Inc. and distribute the proceeds from the sale of such property to the CSRA Community Foundation Inc.

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

**7** Is the organization financially accountable to any other organization?  Yes  No  
 If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.  
 The organization is accountable to CSRA Community Foundation, Inc., a public charity.

**Part II** Activities and Operational Information (Continued)

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

N/A

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

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

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

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

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

N/A

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

N/A

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

N/A

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

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

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

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

**Part III** Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed?  Yes  No

If you answer "Yes," do not answer questions on lines 2 through 6 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

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

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

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

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

4 If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3?  Yes  No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed?  Yes  No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here  and attach a completed page 1 of Form 1024 to this application.

**Part III** Technical Requirements (Continued)

7 Is the organization a private foundation?

- Yes (Answer question 8.)  
 No (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, does the organization claim to be a private operating foundation?

- Yes (Complete Schedule E.)  
 No

After answering question 8 on this line, go to line 14 on page 7.

9 If you answer "No" to question 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**

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

If you checked one of the boxes a through f in question 9, go to question 14. If you checked box g in question 9, go to questions 11 and 12. If you checked box h, i, or j, in question 9, go to question 10.

January 30, 2003

Corrections for CSRA Property Holdings, CSRA Property Holdings 2 & CSRA  
Property Holdings 3.

**OFFICERS:**

Chair:	Clayton P. Boardmann, III
President:	R. Lee Smith, Jr.
Vice President	Thomas M. Blanchard, Jr.
Secretary/Treas.	H.M. Osteen, Jr.

**Part III** Technical Requirements (Continued)

- 10 If you checked box h, i, or j in question 9, has the organization completed a tax year of at least 8 months?
- Yes — Indicate whether you are requesting:
    - A definitive ruling. (Answer questions 11 through 14.)
    - An advance ruling. (Answer questions 11 and 14 and attach two Forms 872-C completed and signed.)
  - No — You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.

11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, Statement of Revenue and Expenses, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

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

- a Enter 2% of line 8, column (e), Total, of Part IV-A. ....
- b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a above.

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

- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see Specific Instructions, Part II, Line 4d, on page 3.)
- b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)	Yes	No	If "Yes," complete Schedule:
Is the organization a church? .....		X	A
Is the organization, or any part of it, a school? .....		X	B
Is the organization, or any part of it, a hospital or medical research organization? .....		X	C
Is the organization a section 509(a)(3) supporting organization? .....	X		D
Is the organization a private operating foundation? .....		X	E
Is the organization, or any part of it, a home for the aged or handicapped? .....		X	F
Is the organization, or any part of it, a child care organization? .....		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.? .....		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? .....		X	I

**Part IV** Financial Data

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

**A. Statement of Revenue and Expenses**

	Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
	(a) From 1/99 to present	(b) 2000	(c) 2001	(d) _____	
<b>Revenue</b>					
1 Gifts, grants, and contributions received (not including unusual grants — see page 6 of the instructions).....	247,633	300,000	400,000		947,633.00
2 Membership fees received .....					
3 Gross investment income (see instructions for definition) .....					
4 Net income from organization's unrelated business activities not included on line 3 .....					
5 Tax revenues levied for and either paid to or spent on behalf of the organization .....					
6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge) .....					
7 Other income (not including gain or loss from sale of capital assets) (attach schedule) .....					
8 Total (add lines 1 through 7) .....	247,633.00	300,000.00	400,000.00		947,633.00
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22 .....					
10 Total (add lines 8 and 9) .....	247,633.00	300,000.00	400,000.00		947,633.00
11 Gain or loss from sale of capital assets (attach schedule) .....					
12 Unusual grants .....					
13 Total revenue (add lines 10 through 12) .....	247,633.00	300,000.00	400,000.00		947,633.00
<b>Expenses</b>					
14 Fundraising expenses .....					
15 Contributions, gifts, grants, and similar amounts paid (attach schedule) .....	247,633	300,000	400,000		
16 Disbursements to or for benefit of members (attach schedule) .....					
17 Compensation of officers, directors, and trustees (attach schedule) .....					
18 Other salaries and wages .....					
19 Interest .....					
20 Occupancy (rent, utilities, etc.) ..					
21 Depreciation and depletion .....					
22 Other (attach schedule) .....					
23 Total expenses (add lines 14 through 22) .....	247,633.00	300,000.00	400,000.00		
24 Excess of revenue over expenses (line 13 minus line 23) .....	0.00	0.00	0.00		

Form 1023-CSRA Foundation Property Holdings, Inc. (58-2446343)  
Part IV. Financial Data. Schedule to Line 15.

Recipient	Purpose	Amount
CSRA Community Foundation, Inc.	General operating budget	\$247,633

**Part IV** Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)		Current tax year Date <u>1999</u>
<b>Assets</b>		
1	Cash .....	100
2	Accounts receivable, net .....	0
3	Inventories .....	0
4	Bonds and notes receivable (attach schedule) .....	0
5	Corporate stocks (attach schedule) .....	0
6	Mortgage loans (attach schedule) .....	0
7	Other investments (attach schedule) .....	0
8	Depreciable and depletable assets (attach schedule) .....	0
9	Land .....	0
10	Other assets (attach schedule) .....	0
11	<b>Total assets (add lines 1 through 10) .....</b>	<b>100.00</b>
<b>Liabilities</b>		
12	Accounts payable .....	0
13	Contributions, gifts, grants, etc., payable .....	0
14	Mortgages and notes payable (attach schedule) .....	0
15	Other liabilities (attach schedule) .....	0
16	<b>Total liabilities (add lines 12 through 15) .....</b>	<b>0.00</b>
<b>Fund Balances or Net Assets</b>		
17	Total fund balances or net assets .....	0
18	<b>Total liabilities and fund balances or net assets (add line 16 and line 17) .....</b>	<b>0.00</b>

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

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

1a Organizations supported by the applicant organization: Name and address of supported organization	b Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)?
CSRA Community Foundation, Inc. 1246 Jones Street Augusta, GA 30901 FEID# 58-2184345	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No

c If "No" for any of the organizations listed in 1a, explain.  
 The advance ruling period ends 12/31/99 (see copy of ruling attached).

2 Does the supported organization have tax-exempt status under section 501(c)(4), 501(c)(5), or 501(c)(6)?...  Yes  No  
 If "Yes," attach: (a) a copy of its ruling or determination letter, and (b) an analysis of its revenue for the current year and the preceding 3 years. (Provide the financial data using the formats in Part IV-A (lines 1 - 13) and Part III (lines 11, 12, and 13).)

3 Does your organization's governing document indicate that the majority of its governing board is elected or appointed by the supported organizations? .....  Yes  No  
 If "Yes," skip to line 9.  
 If "No," you must answer the questions on lines 4 through 9.

4 Does your organization's governing document indicate the common supervision or control that it and the supported organizations share? .....  Yes  No  
 If "Yes," give the article and paragraph numbers. If "No," explain.

5 To what extent do the supported organizations have a significant voice in your organization's investment policies, in the making and timing of grants, and in otherwise directing the use of your organization's income or assets?

6 Does the mentioning of the supported organizations in your organization's governing instrument make it a trust that the supported organizations can enforce under state law and compel to make an accounting?.....  Yes  No  
 If "Yes," explain.

7a What percentage of your organization's income does it pay to each supported organization?

b What is the total annual income of each supported organization?

c How much does your organization contribute annually to each supported organization?

For more information, see back of Schedule D.

### Schedule D. Section 509(a)(3) Supporting Organizations (Continued)

8 To what extent does your organization conduct activities that would otherwise be carried on by the supported organizations? Explain why these activities would otherwise be carried on by the supported organizations.

9 Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager) or by an organization that is not described in section 509(a)(1) or (2)?  Yes  No  
If "Yes," explain.

### Instructions

For an explanation of the types of organizations defined in section 509(a)(3) as being excluded from the definition of a private foundation, see Pub. 557, Chapter 3.

#### Line 1

List each organization that is supported by your organization and indicate in item 1b if the supported organization has received a letter recognizing exempt status as a section 501(c)(3) public charity as defined in section 509(a)(1) or 509(a)(2). If you answer "No" in 1b to any of the listed organizations, please explain in 1c.

#### Line 3

Your organization's governing document may be articles of incorporation, articles of association, constitution, trust indenture, or trust agreement.

#### Line 9

For a definition of a "disqualified person," see **Specific Instructions, Part II, Line 4d**, on page 3 of the application's instructions.

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
401 W. PEACHTREE ST. NW  
ATLANTA, GA 30365

DEPARTMENT OF THE TREASURY

Date: **OCT 27 1995**  
GREATER AUGUSTA COMMUNITY  
FOUNDATION INC  
C/O AUBREY C RHODES JR  
3540 WHEELER RD SUITE 312  
AUGUSTA, GA 30909

Employer Identification Number:  
58-2184345  
Case Number:  
585261061  
Contact Person:  
ROBERTA VAN METER  
Contact Telephone Number:  
(404) 331-0185  
Accounting Period Ending:  
December 31  
Foundation Status Classification:  
509(a)(1)  
Advance Ruling Period Begins:  
June 5, 1995  
Advance Ruling Period Ends:  
December 31, 1999  
Addendum Applies:  
Yes

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

GREATER AUGUSTA COMMUNITY

will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable

GREATER AUGUSTA COMMUNITY

cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

You indicate that you will not finance your activities with tax-exempt bonds or certificates of participation. Therefore, this determination letter is based on the understanding that you will not raise funds through such financing. If in the future you wish to raise funds by either of these methods, you should request a ruling from the Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224, Attn: CP:E:EO:R, according to Revenue Procedure 90-4, 1990-2 I.R.B. 10.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

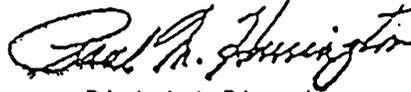
Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

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

GREATER AUGUSTA COMMUNITY

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

Enclosure(s):  
Addendum  
Form 872-C

GREATER AUGUSTA COMMUNITY

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Charities Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246, 1967-2 C.B. 104 and Revenue Procedure 90-12, 1990-1 C.B. 471 and Revenue Procedure 92-49, 1992-26 I.R.B. 18.

File

# COMMUNITY FOUNDATION, INC.

## CSRA COMMUNITY FOUNDATION BOARD MEETING MINUTES

June 14, 2000

The meeting was held at 3:00 p.m. in the conference room of Osbon & Associates located at 1025 Broad Street. John W. Lee, chair, presided over the meeting which was attended by D. Douglas Barnard, Jr., Thomas M. Blanchard, Jr., Charles H. Bellmann, C.P. Boardman III, Robert G. Dennis, Randolph B. Kohl, Julian W. Osbon, Abram J. Serotta, R. Lee Smith, Jr., and Cindy Arrant. The absent board members were William P. Copenhaver, Joseph D. Greene, Robert E. Knox, Jr., William S. Morris, III, H.M. Osteen, Jr., Charles B. Presley, Bettis Rainsford, Aubrey C. Rhodes, Jr. and Timothy J. Shelnut.

Mr. Lee called the meeting to order at 3:00 p.m. The chair asked for a motion to approve the minutes. A motion to accept the April 12, 2000 board minutes was made, seconded, and a unanimous vote was received.

Fund Reports Mr. Smith submitted the April/May Fund Reports for 2000. The chair asked for a motion to approve the fund reports. A motion to accept the fund reports was made, seconded and a unanimous vote was received.

Grants Committee Report – May & June – Smith A motion was made to accept the May and June Donor Advised Grant Requests as submitted, seconded, and a unanimous vote was received.

This year's grants application deadline is July 31, 2000. An announcement advising of the deadline was sent to all local newspapers on June 12, 2000. Mr. Bellmann and Mrs. Fussell have offered to direct the panel chairs on the upcoming volunteer Grants Committee, which will be organized by the staff in the very near future.

A discussion ensued regarding the allocation of funds that are declined or unused by donor recipients. A motion was made to roll over any declined or unused portion of funds into the following year's giving, seconded, and a unanimous vote was received.

# COMMUNITY FOUNDATION, INC.

November 6, 2000

To: Members of the Board of Directors

From: R. Lee Smith, Jr. 

I would like to share with you the enclosed reprint of the supplement that appears in the November issue of *Georgia Trend* magazine portraying how community foundations in Georgia are serving their donors and communities. I think it tells a good story.

Additional copies will be sent to donors, prospects, friends of the Foundation and professionals in our area.

If you know of anyone who would have an interest in receiving a copy please let me know.

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

OMB No. 1545-0056  
 If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.

**A User Fee must be attached to this application.**

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

**Part I Identification of Applicant**

1a Full name of organization (as shown in organizing document) Greater Augusta Community Foundation, Inc.		2 Employer identification number (If none, see instructions.) 58 2184345
1b c/o Name (if applicable) Sharon Gruber	3 Name and telephone number of person to be contacted if additional information is needed  Aubrey Rhodes (706.) 736-4055	
1c Address (number, street, and room or suite no.) 506 Telfair St.	4 Month the annual accounting period ends December	
1d City or town, state, and ZIP code Augusta, GA 30901	7 Check here if applying under section: a <input type="checkbox"/> 501(e)    b <input type="checkbox"/> 501(f)    c <input type="checkbox"/> 501(k)	
5 Date incorporated or formed 6/5/95	6 Activity codes (See instructions.) 151	
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
9 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

10 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

a  Corporation— Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate State official; also include a copy of your bylaws.

b  Trust— Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.

c  Association— Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here

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

Please Sign Here  Chairman 9/1/95  
 (Signature) (Title or authority of signer) (Date)

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

Complete the Procedural Checklist (page 7 of the instructions) prior to filing.

**Part II** Activities and Operational Information

1. Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

SEE ATTACHED

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

Contributions from general public by membership and fund raising campaigns

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

SEE ATTACHED

**EXAMPLE OF FUNDRAISING LETTER FOR  
GREATER AUGUSTA COMMUNITY FOUNDATION, INC.  
ATTACHMENT TO APPLICATION FOR TAX EXEMPTION STATUS**

Mr. and Mrs. John Doe  
111 East Street  
Augusta, GA 30904

Dear Mr. and Mrs. John:

Enclosed with this letter is a brochure that will introduce you to the Greater Augusta Community Foundation, Inc. Incorporated in June of 1995, this new organization promises to be a most exciting project for our community.

What is the Greater Augusta Community Foundation? It is a non-profit organization like more than 400 other community foundations in cities throughout the country. We are organized to collect and administer charitable funds.

We are, technically, a charity. But we don't support programs of our own exclusively. We also channel gifts of money from private and corporate donors in a variety of charitable and nonprofit organizations in the Greater Augusta area.

What are the sources of our funds?

Gifts and bequests of almost every conceivable kind will come from individuals, families, corporations and other nonprofit organizations.

A fund established with the Greater Augusta Community Foundation will enjoy the most advantageous tax benefits, the widest flexibility and the greatest degree of permanence of any fund we know.

Furthermore, since the Greater Augusta Community Foundation will represent a collection of funds from hundreds of people, we offer donors, both large and small, the ability to do more with their gifts than if they were to act alone.

Over the next few months, you will receive an invitation from one of our board of directors members who will invite you to a kick-off event. This event will provide in-depth information about the community foundation. You will discover many ways to use our public foundation to create a better tomorrow. You will discover that through your participation, you can ensure the future of your church, your favorite charity.

Additional information is also available through your attorney, your accountant or your estate planning professional. You may write to the Greater Augusta Community Foundation, Inc, P.O. Box 2669, Augusta, GA 30914-2269.

Sincerely,

D. Douglas Barnard, Jr.  
President

**GREATER AUGUSTA COMMUNITY FOUNDATION, INC.**

**Mission Statement**

The mission of the Greater Augusta Community Foundation, Inc. Is to encourage and promote philanthropy through education, responsible management of charitable contributions and the distribution of these funds, and to provide the structure for this to be accomplished by individuals, companies and organizations.

**Goals and Objectives for 1995-1996**

- A. **Goal** Recruit and involve a minimum of (15) fifteen representative community professional and business leaders to serve on the Board of Directors to give leadership to the foundation.

**Activities during 1995-1996**

1. Steering Committee will select a prospect list of 30 potential board of directors members. From that list, the Steering Committee members will evaluate prioritize the list of potential members and will meet individually with each potential board member to discuss the new Greater Augusta Community Foundation and will be asked for input and questions. Each potential member will be invited to become a member of the Board of Trustees.

- B. **Goal** Educate the public about community foundations - how they are structured, how they are administered, the types of funds that can be established, and the contributions community foundations can make to the community.

**Activities during 1995-1996**

1. Hold press conference in February of 1996 to introduce the new Greater Augusta Community Foundation, Inc to the community and also introduce the board of directors.
2. Develop a marketing brochure that can be used to introduce the community foundation concept to potential donors.
3. Provide specific information about the types of funds available in the community foundation structure to attorneys, accountants and estate planning professionals that they can use with their own clients.
4. Develop speaker's bureau of board members that will be available to talk to civic clubs and other groups about the community foundation concept.

- C. **Goal** Establish the following standing board committees: Executive Committee, Resource Development Committee, Annual Campaign Committee, Long Range Planning Committee, Investment Committee, Grantmaking Committee.

**Activities for 1995-1996**

1. Executive Committee will appoint chairmen of each committee. Committee Chairman and Executive Committee will meet to establish responsibilities and goals of each standing committee.
2. Chairman of each standing committee will select 3 or more members for each committee. Members may be board members or may be community members.
3. Standing Committees will meet quarterly and will report to full board meeting. Committees will establish long range goals and objectives of each committee.
4. Grantmaking Committee to develop grantmaking policies and procedures for the Greater Augusta Community Foundation.

- D. **Goal** Seek challenge grant in the amount of \$100,000.00 to be matched 2 to 1 to establish an Unrestricted Fund in the Community Foundation.

**Activities for 1995-1996**

1. Research and develop a list of foundations that would award challenge grant to Community Foundation to seed an unrestricted fund and apply for \$100,000 challenge grant.
2. Develop list of potential donors for one-on-one calls to match challenge grant. Individual calls to be made by Resource Development Committee.
3. Develop and distribute direct mail solicitation letter to selected individuals asking for their participation to match the challenge grant. List to be developed by Annual Campaign Committee with telephone follow-up after initial letter.

**GREATER AUGUSTA COMMUNITY FOUNDATION INC**

**SERVICES AND ACTIVITIES 1995-1996**

The Greater Augusta Community Foundation incorporated June 5, 1995 will provide the following services to the community both as a recipient of donor gifts and as a grant making institution.

**Community information and education**

The Greater Augusta Community Foundation, through individual one-on-one presentations; through planned giving seminars; through public presentations to civic clubs, service organizations, etc. will endeavor to acquaint the public with the "Mission" of the Greater Augusta Community Foundation.

**Planned Giving Seminar - Wednesday, October 11, 1995**

Trust Officers, CPA's, Tax Attorneys, will be invited to a planned giving seminar, from 2:00 to 4:00 p.m. at Brandon Wilde to become acquainted with the Foundation and to receive the latest and most up-to-date information concerning deferred giving from a nationally recognized expert, Calder P. Sinclair.

**Community Requests for Grants assistance**

**GRANT PROPOSAL ON BEHALF OF THE  
PARTNERSHIP FOR COMMUNITY HEALTH OF AUGUSTA**

The Partnership for Community Health of Augusta will submit a proposal through the Greater Augusta Community Foundation to the Robert Wood Johnson Foundation in September, 1995.

This kind of assistance for other community groups will be an ongoing service of the Foundation.

**Assistance for community coalitions**

The Greater Augusta Community Foundation will assist and coordinate community organizations in the effort to serve various constituencies. The objective is to maximize services and funds and avoid duplication of community services.

**Receiver of donations, trusts and grants**

As the Greater Augusta Foundation becomes better known, individuals, trust

departments, corporations, etc., will view the Foundation as an entity that can receive funds, manage and invest those funds and make grants according to the wishes of the donor and in the case of unrestricted funds, in the best interest of the community.

**The Foundation as a Grant - Maker**

The Community Foundation, as funds become available, will be a source of funds for education; the arts; human and social services and other not-for-profit activities in the Greater Augusta Area.

**Part II. Activities and Operational Information (Continued)**

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

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual Compensation
	- 0 -

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?  Yes  No  
 If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See the specific instructions for line 4d.)  Yes  No  
 If "Yes," explain.

5 Does the organization control or is it controlled by any other organization?  Yes  No  
 Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?  Yes  No  
 If either of these questions is answered "Yes," explain.

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

7 Is the organization financially accountable to any other organization?  Yes  No  
 If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

**Part II** Activities and Operational Information (Continued)

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

N/A

9a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement?  Yes  No

b Is the organization a party to any leases?  Yes  No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

10 Is the organization a membership organization?  Yes  No  
If "Yes," complete the following:

a Describe the organization's membership requirements, and attach a schedule of membership fees and dues. The membership will be open to the public. Fees will be set by the Board.

b Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.  
Members will be solicited from the general public by way of mailings and informational brochures

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

The right to be listed as a member. The right to participate and attend all meetings of the organization.

11a If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them?  N/A  Yes  No

If "Yes," explain how the charges are determined, and attach a copy of your current fee schedule.

b Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals?  N/A  Yes  No

If "Yes," explain how the recipients or beneficiaries are or will be selected.

12 Does or will the organization attempt to influence legislation?  Yes  No

If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds which it devotes or plans to devote to this activity.

13 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements?  Yes  No

If "Yes," explain fully.

**Part III** Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed?  Yes  No  
If you answer "Yes," do not answer questions 2 through 6.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

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

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

3 If you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement?  Yes  No

4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. (See the Instructions before completing this item.)

5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed?  Yes  No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here  and attach a completed page 1 of Form 1024 to this application.

**Part IV Financial Data (Continued)**

<b>B.—Balance Sheet (at the end of the period shown)</b>		Current tax year Date <u>1995</u>
<b>Assets</b>		
1	Cash . . . . .	150,000
2	Accounts receivable, net . . . . .	-0
3	Inventories . . . . .	0
4	Bonds and notes receivable (attach schedule) . . . . .	0
5	Corporate stocks (attach schedule) . . . . .	0
6	Mortgage loans (attach schedule) . . . . .	0
7	Other investments (attach schedule) . . . . .	0
8	Depreciable and depletable assets (attach schedule) . . . . .	0
9	Land . . . . .	0
10	Other assets (attach schedule) . . . . .	0
11	<b>Total assets (add lines 1 through 10)</b> . . . . .	<b>150,000</b>
<b>Liabilities</b>		
		2,500
12	Accounts payable . . . . .	12
13	Contributions, gifts, grants, etc., payable . . . . .	13 0
14	Mortgages and notes payable (attach schedule) . . . . .	14 0
15	Other liabilities (attach schedule) . . . . .	15 0
16	<b>Total liabilities (add lines 12 through 15)</b> . . . . .	<b>16 2,500</b>
<b>Fund Balances or Net Assets</b>		
17	<b>Total fund balances or net assets</b> . . . . .	<b>17 147,500</b>
18	<b>Total liabilities and fund balances or net assets (add line 16 and line 17)</b> . . . . .	<b>18 150,000</b>

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

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

(See instructions on reverse side.)

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

Greater Augusta Community Foundation, Inc.  
 -----  
 (Exact legal name of organization as shown in organizing document)  
 506 Telfair St. Augusta, GA 30901  
 -----  
 (Number, street, city or town, state, and ZIP code)

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

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

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

Ending date of first tax year 12/31/95  
 -----  
 (Month, day, and year)

Name of organization (as shown in organizing document) Greater Augusta Community Foundation, Inc.		Date 9/1/92
Officer or trustee having authority to sign Signature <u>X Douglas Barnard Jr, Chairman</u>		
For IRS use only		
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)		Date

By ▶

For Paperwork Reduction Act Notice, see page 1 of the Form 1023 Instructions.

# Termination Letter Request

Control number \_\_\_\_\_  
Amount paid \_\_\_\_\_  
User fee screener \_\_\_\_\_

Form **2848**  
(Rev. March 1991)  
Department of the Treasury  
Internal Revenue Service

## Power of Attorney and Declaration of Representative

OMB No. 1545-01  
Expires 5-31-93

For Paperwork Reduction and Privacy Act Notice, see the instructions.

### Part I Power of Attorney

#### 1 Taxpayer Information

Taxpayer name(s) and address (Please type or print.)  
Greater Augusta Community Foundation, Inc.  
506 Telfair St.  
Augusta, GA 30901

Social security number(s)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Daytime telephone number  
(706) 736-4055

Employer identification number  
58-2184345  
Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

#### 2 Representative(s) (Please type or print.)

Name and address  
Aubrey C. Rhodes, Jr.  
3540 Wheeler Rd. Ste. 312 Augusta, GA 30909

CAF No. 6500-48184R  
Telephone No. 706 ) 736-4055  
Fax No. (706 ) 736-4125  
Check if new: Address  Telephone No.

Name and address  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Check if new: Address  Telephone No.

CAF No. \_\_\_\_\_  
Telephone No. ( ) \_\_\_\_\_  
Fax No. ( ) \_\_\_\_\_  
Check if new: Address  Telephone No.

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

#### 3 Tax Matters

Type of Tax (Income, Employment, Excise, etc.)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s)
Tax Exempt Status	1023	12/31/95

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

5 Acts Authorized.—The representatives 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 in line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks or the power to sign certain returns. (See instructions.) List any specific additions or deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_

Note: In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.

Note: The tax matters partner/person of a partnership or S corporation is not permitted to authorize representatives to perform certain acts. See the instructions for more information.

6 Receipt of Refund Checks.—If you want to authorize a representative named in line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here \_\_\_\_\_ and list the name of that representative below.  
Name of representative to receive refund check(s) \_\_\_\_\_

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

OMB No. 1545-0056

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

Read the instructions for each Part carefully.

**A User Fee must be attached to this application.**

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

**Part I Identification of Applicant**

1a Full name of organization (as shown in organizing document) Greater Augusta Community Foundation, Inc.		2 Employer identification number (If none, see instructions.) 58 2184345	
1b c/o Name (if applicable) Sharon Gruber		3 Name and telephone number of person to be contacted if additional information is needed  Aubrey Rhodes (706.) 736-4055	
1c Address (number, street, and room or suite no.) 506 Telfair St.			
1d City or town, state, and ZIP code Augusta, GA 30901		4 Month the annual accounting period ends December	
5 Date incorporated or formed 6/5/95	6 Activity codes (See instructions.) 151	7 Check here if applying under section: a <input type="checkbox"/> 501(e)    b <input type="checkbox"/> 501(f)    c <input type="checkbox"/> 501(k)	
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
9 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

10 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

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

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here

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

Please Sign Here  Chairman 9/1/95  
 (Signature) (Title or authority of signer) (Date)

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

Complete the Procedural Checklist (page 7 of the instructions) prior to filing.

**Part II** Activities and Operational Information

1. Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

SEE ATTACHED

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

Contributions from general public by membership and fund raising campaigns

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

SEE ATTACHED

**EXAMPLE OF FUNDRAISING LETTER FOR  
GREATER AUGUSTA COMMUNITY FOUNDATION, INC.  
ATTACHMENT TO APPLICATION FOR TAX EXEMPTION STATUS**

Mr. and Mrs. John Doe  
111 East Street  
Augusta, GA 30904

Dear Mr. and Mrs. John:

Enclosed with this letter is a brochure that will introduce you to the Greater Augusta Community Foundation, Inc. Incorporated in June of 1995, this new organization promises to be a most exciting project for our community.

What is the Greater Augusta Community Foundation? It is a non-profit organization like more than 400 other community foundations in cities throughout the country. We are organized to collect and administer charitable funds.

We are, technically, a charity. But we don't support programs of our own exclusively. We also channel gifts of money from private and corporate donors in a variety of charitable and nonprofit organizations in the Greater Augusta area.

What are the sources of our funds?

Gifts and bequests of almost every conceivable kind will come from individuals, families, corporations and other nonprofit organizations.

A fund established with the Greater Augusta Community Foundation will enjoy the most advantageous tax benefits, the widest flexibility and the greatest degree of permanence of any fund we know.

Furthermore, since the Greater Augusta Community Foundation will represent a collection of funds from hundreds of people, we offer donors, both large and small, the ability to do more with their gifts than if they were to act alone.

Over the next few months, you will receive an invitation from one of our board of directors members who will invite you to a kick-off event. This event will provide in-depth information about the community foundation. You will discover many ways to use our public foundation to create a better tomorrow. You will discover that through your participation, you can ensure the future of your church, your favorite charity.

Additional information is also available through your attorney, your accountant or your estate planning professional. You may write to the Greater Augusta Community Foundation, Inc, P.O. Box 2669, Augusta, GA 30914-2269.

Sincerely,

D. Douglas Barnard, Jr.  
President

**GREATER AUGUSTA COMMUNITY FOUNDATION, INC.**

**Mission Statement**

The mission of the Greater Augusta Community Foundation, Inc. Is to encourage and promote philanthropy through education, responsible management of charitable contributions and the distribution of these funds, and to provide the structure for this to be accomplished by individuals, companies and organizations.

**Goals and Objectives for 1995-1996**

- A. Goal** Recruit and involve a minimum of (15) fifteen representative community professional and business leaders to serve on the Board of Directors to give leadership to the foundation.

**Activities during 1995-1996**

1. Steering Committee will select a prospect list of 30 potential board of directors members. From that list, the Steering Committee members will evaluate prioritize the list of potential members and will meet individually with each potential board member to discuss the new Greater Augusta Community Foundation and will be asked for input and questions. Each potential member will be invited to become a member of the Board of Trustees.

- B. Goal** Educate the public about community foundations - how they are structured, how they are administered, the types of funds that can be established, and the contributions community foundations can make to the community.

**Activities during 1995-1996**

1. Hold press conference in February of 1996 to introduce the new Greater Augusta Community Foundation, Inc to the community and also introduce the board of directors.
2. Develop a marketing brochure that can be used to introduce the community foundation concept to potential donors.
3. Provide specific information about the types of funds available in the community foundation structure to attorneys, accountants and estate planning professionals that they can use with their own clients.
4. Develop speaker's bureau of board members that will be available to talk to civic clubs and other groups about the community foundation concept.

- C. **Goal** Establish the following standing board committees: Executive Committee, Resource Development Committee, Annual Campaign Committee, Long Range Planning Committee, Investment Committee, Grantmaking Committee.

**Activities for 1995-1996**

1. Executive Committee will appoint chairmen of each committee. Committee Chairman and Executive Committee will meet to establish responsibilities and goals of each standing committee.
2. Chairman of each standing committee will select 3 or more members for each committee. Members may be board members or may be community members.
3. Standing Committees will meet quarterly and will report to full board meeting. Committees will establish long range goals and objectives of each committee.
4. Grantmaking Committee to develop grantmaking policies and procedures for the Greater Augusta Community Foundation.

- D. **Goal** Seek challenge grant in the amount of \$100,000.00 to be matched 2 to 1 to establish an Unrestricted Fund in the Community Foundation.

**Activities for 1995-1996**

1. Research and develop a list of foundations that would award challenge grant to Community Foundation to seed an unrestricted fund and apply for \$100,000 challenge grant.
2. Develop list of potential donors for one-on-one calls to match challenge grant. Individual calls to be made by Resource Development Committee.
3. Develop and distribute direct mail solicitation letter to selected individuals asking for their participation to match the challenge grant. List to be developed by Annual Campaign Committee with telephone follow-up after initial letter.

**GREATER AUGUSTA COMMUNITY FOUNDATION INC.**

**SERVICES AND ACTIVITIES 1995-1996**

The Greater Augusta Community Foundation incorporated June 5, 1995 will provide the following services to the community both as a recipient of donor gifts and as a grant making institution.

**Community information and education**

The Greater Augusta Community Foundation, through individual one-on-one presentations; through planned giving seminars; through public presentations to civic clubs, service organizations, etc. will endeavor to acquaint the public with the "Mission" of the Greater Augusta Community Foundation.

**Planned Giving Seminar - Wednesday, October 11, 1995**

Trust Officers, CPA's, Tax Attorneys, will be invited to a planned giving seminar, from 2:00 to 4:00 p.m. at Brandon Wilde to become acquainted with the Foundation and to receive the latest and most up-to-date information concerning deferred giving from a nationally recognized expert, Calder P. Sinclair.

**Community Requests for Grants assistance**

**GRANT PROPOSAL ON BEHALF OF THE  
PARTNERSHIP FOR COMMUNITY HEALTH OF AUGUSTA**

The Partnership for Community Health of Augusta will submit a proposal through the Greater Augusta Community Foundation to the Robert Wood Johnson Foundation in September, 1995.

This kind of assistance for other community groups will be an ongoing service of the Foundation.

**Assistance for community coalitions**

The Greater Augusta Community Foundation will assist and coordinate community organizations in the effort to serve various constituencies. The objective is to maximize services and funds and avoid duplication of community services.

**Receiver of donations, trusts and grants**

As the Greater Augusta Foundation becomes better known, individuals, trust

departments, corporations, etc., will view the Foundation as an entity that can receive funds, manage and invest those funds and make grants according to the wishes of the donor and in the case of unrestricted funds, in the best interest of the community.

**The Foundation as a Grant - Maker**

The Community Foundation, as funds become available, will be a source of funds for education; the arts; human and social services and other not-for-profit activities in the Greater Augusta Area.

**Part II** Activities and Operational Information (Continued)

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

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

b Annual Compensation

- 0 -

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?  Yes  No  
If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See the specific instructions for line 4d.)  Yes  No  
If "Yes," explain.

5 Does the organization control or is it controlled by any other organization?  Yes  No  
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?  Yes  No  
If either of these questions is answered "Yes," explain.

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

7 Is the organization financially accountable to any other organization?  Yes  No  
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

**Part II** Activities and Operational Information (Continued)

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

N/A

9a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement?  Yes  No

b Is the organization a party to any leases?  Yes  No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

10 Is the organization a membership organization?  Yes  No  
If "Yes," complete the following:

a Describe the organization's membership requirements, and attach a schedule of membership fees and dues. The membership will be open to the public. Fees will be set by the Board.

b Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.  
Members will be solicited from the general public by way of mailings and informational brochures

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

The right to be listed as a member. The right to participate and attend all meetings of the organization.

11a If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them?  N/A  Yes  No

If "Yes," explain how the charges are determined, and attach a copy of your current fee schedule.

b Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals?  N/A  Yes  No

If "Yes," explain how the recipients or beneficiaries are or will be selected.

12 Does or will the organization attempt to influence legislation?  Yes  No

If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds which it devotes or plans to devote to this activity.

13 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements?  Yes  No

If "Yes," explain fully.

**Part III** Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed?  Yes  No  
If you answer "Yes," do not answer questions 2 through 6.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

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

(a) Is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;

(b) Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or,

(c) Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement?  Yes  No

4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. (See the Instructions before completing this item.)

5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed?  Yes  No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here  and attach a completed page 1 of Form 1024 to this application.

**Part IV Financial Data (Continued)**

<b>B.—Balance Sheet (at the end of the period shown)</b>		Current tax year Date <u>1995</u>
<b>Assets</b>		
1	Cash . . . . .	150,000
2	Accounts receivable, net . . . . .	-0
3	Inventories . . . . .	0
4	Bonds and notes receivable (attach schedule) . . . . .	0
5	Corporate stocks (attach schedule) . . . . .	0
6	Mortgage loans (attach schedule) . . . . .	0
7	Other investments (attach schedule) . . . . .	0
8	Depreciable and depletable assets (attach schedule) . . . . .	0
9	Land . . . . .	0
10	Other assets (attach schedule) . . . . .	0
11	<b>Total assets (add lines 1 through 10)</b> . . . . .	<b>150,000</b>
<b>Liabilities</b>		
		2,500
12	Accounts payable . . . . .	0
13	Contributions, gifts, grants, etc., payable . . . . .	0
14	Mortgages and notes payable (attach schedule) . . . . .	0
15	Other liabilities (attach schedule) . . . . .	0
16	<b>Total liabilities (add lines 12 through 15)</b> . . . . .	<b>2,500</b>
<b>Fund Balances or Net Assets</b>		
17	<b>Total fund balances or net assets</b> . . . . .	<b>147,500</b>
18	<b>Total liabilities and fund balances or net assets (add line 16 and line 17)</b> . . . . .	<b>150,000</b>

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

Form **872-C**

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

OMB No. 1545-0056

(Revised 9-90)

Department of the Treasury  
Internal Revenue Service

(See instructions on reverse side.)

To be used with Form  
1023. Submit in  
duplicate.

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

Greater Augusta Community Foundation, Inc.

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

506 Telfair St. Augusta, GA 30901

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

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

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

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

Ending date of first tax year 12/31/95  
(Month, day, and year)

Name of organization (as shown in organizing document)  
Greater Augusta Community Foundation, Inc.

Date

9/11/92

Officer or trustee having authority to sign

Signature ▶

*Douglas Barnard Jr., Chairman*

For IRS use only

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

Date

By ▶

For Paperwork Reduction Act Notice, see page 1 of the Form 1023 Instructions.

Termination Letter Request

Control number  
Amount paid  
User fee screener

Form **2848**  
(Rev. March 1991)  
Department of the Treasury  
Internal Revenue Service

**Power of Attorney  
and Declaration of Representative**

For Paperwork Reduction and Privacy Act Notice, see the Instructions.

OMB No. 1545-01  
Expires 5-31-93

**Part I** Power of Attorney

**1 Taxpayer Information**

Taxpayer name(s) and address (Please type or print.)

Greater Augusta Community Foundation, Inc.  
506 Telfair St.  
Augusta, GA 30901

Social security number(s)

Employer identification number

58-2184345

Daytime telephone number  
(706) 736-4055

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) (Please type or print.)**

Name and address

Aubrey C. Rhodes, Jr.  
3540 Wheeler Rd. Ste. 312 Augusta, GA 30909

CAF No. 6500-48184R

Telephone No. 706 ) 736-4055

Fax No. (706 ) 736-4125

Check if new: Address  Telephone No.

CAF No.

Telephone No. ( )

Fax No. ( )

Check if new: Address  Telephone No.

CAF No.

Telephone No. ( )

Fax No. ( )

Check if new: Address  Telephone No.

Name and address

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

**3 Tax Matters**

Type of Tax (Income, Employment, Excise, etc.)

Tax Form Number (1040, 941, 720, etc.)

Year(s) or Period(s)

Tax Exempt Status

1023

12/31/95

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

**5 Acts Authorized.**—The representatives 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 in line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks or the power to sign certain returns. (See instructions.) List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

**Note:** In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.  
**Note:** The tax matters partner/person of a partnership or S corporation is not permitted to authorize representatives to perform certain acts. See the instructions for more information.

**6 Receipt of Refund Checks.**—If you want to authorize a representative named in line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here \_\_\_\_\_ and list the name of that representative below.

Name of representative to receive refund check(s) ▶