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## **SECTION THREE: MEMBERS' MEETINGS**

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

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

Place of Meeting:  
Date of Meeting:  
Time of Meeting:

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

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

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

IN PERSON:

BY PROXY:

Member's Name

Proxy's Name

Member's Name

Proxy's Name

The following Members were neither present nor represented by proxy:

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

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

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

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

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

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

The following additional action was taken at the meeting:

Additional sheets attached: ☐ No; ☐ Yes, \_\_\_\_\_ pages.

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

Dated:

\_\_\_\_\_  
Secretary

#### RATIFICATION

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

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Corporate  
Seal

The following documents have been appended to these minutes:

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

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

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

The meeting will be held as shown below:

Date of Meeting:

Time of Meeting:

Place of Meeting:

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

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

Dated: \_\_\_\_\_

\_\_\_\_\_  
Secretary

**RECORD OF MAILING NOTICE  
OF MEMBERS' ANNUAL MEETING OF  
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.**

STATE OF \_\_\_\_\_  
COUNTY OF \_\_\_\_\_

KNOW ALL PERSONS BY THESE PRESENTS:

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

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

Signed on this the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

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Corporate  
Seal



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

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

Place of Meeting:

Date of Meeting:

Time of Meeting:

This meeting was called by the Corporation's

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

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

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

IN PERSON:

BY PROXY:

Member's Name

Proxy's Name

Member's Name

Proxy's Name

The following Members were neither present nor represented by proxy:

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

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

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

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

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

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

The following additional action was taken at the meeting:

Additional sheets attached: ☐ No; ☐ Yes, \_\_\_\_\_ pages.



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

Dated:

\_\_\_\_\_  
Secretary

#### RATIFICATION

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

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Corporate  
Seal

The following documents have been appended to these minutes:

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

**CALL OF SPECIAL MEETING  
OF THE MEMBERS OF  
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.**

TO THE SECRETARY OF THE CORPORATION:

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

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

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

Place of Meeting:

Date of Meeting:

Time of Meeting:

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

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

Dated: \_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

ATTACHED: \_\_\_\_\_ page agenda, containing : \_\_\_\_\_ items.

**NOTICE OF SPECIAL MEETING  
OF THE MEMBERS OF  
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.**

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

Date of Meeting:

Time of Meeting:

Place of Meeting:

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

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

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

Dated: \_\_\_\_\_

\_\_\_\_\_  
Secretary

AGENDA:

Additional pages attached: [ ☐ ] none; [ ☐ ], \_\_\_\_\_ pages of additional agenda items.

Corporate  
Seal

**WAIVER OF NOTICE,  
APPROVAL OF MINUTES,  
AND CONSENT TO MEETING  
OF THE MEMBERS OF  
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.**

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

Place of meeting:

Date of meeting:

Time of meeting:

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

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Additional pages attached: [    ] None; [    ] \_\_\_\_\_ additional pages.

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



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

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

\_\_\_\_\_ pages of additional actions are attached.

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

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

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

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

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

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

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

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

Date:

Time:

Place:

I have signed this proxy on the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_\_.

\_\_\_\_\_  
Member

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**SECTION FOUR: TAX MATERIALS**  
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- I. ACQUIRING AND MAINTAINING TAX-EXEMPT STATUS
- II. RESOLUTION TO APPLY FOR TAX-EXEMPT STATUS
- III. FEDERAL TAXPAYER ID NUMBER APPLICATION
  - IRS FORM SS-4 INSTRUCTIONS
  - IRS FORM SS-4: APPLICATION FOR EMPLOYER/TAXPAYER ID NUMBER



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## ACQUIRING AND MAINTAINING TAX-EXEMPT STATUS

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

### TO REQUEST STATE TAX-EXEMPT STATUS

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

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

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

An application for recognition of exemption must be accompanied by a certified copy of the organization's Articles of Incorporation and a conformed copy of its



current Bylaws or other similar code of regulations. A conformed copy is one that agrees with the original and all amendments to it and is either signed by a principal officer or accompanied by a written declaration, signed by an authorized officer of the organization, certifying that the document is a complete and accurate copy of the original. The application must also be accompanied by IRS Form 8718, "User Fee for Exempt Organization Determination Letter," and the appropriate fee.

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

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

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

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

#### **TO LIMIT PUBLIC INSPECTION**

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



organizations that are not "private foundations" (defined below) are required to file annual information returns and to make the three (3) most recent of these available for public inspection.

### **TO APPEAL AN ADVERSE RULING**

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

The protest should contain at least the following information:

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

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

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

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

that upon dissolution all assets be distributed to exempt organizations or to a federal, state, or local governmental agency for public purposes.

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

### *Automatic Exemptions*

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

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

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

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

### *Private Foundations*

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

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



## *Public Charities*

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

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

## **OPERATION TO MAINTAIN COMPLIANCE WITH TAX LAWS**

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

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

## **POLITICAL EXPENDITURES**

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

## **TAX ON UNRELATED BUSINESS INCOME OF EXEMPT ORGANIZATIONS**

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

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

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

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

1. The activity is a trade or business;
2. The trade or business is carried on *regularly*; and
3. The trade or business is not substantially related to the organization's exempt purposes. (The organization's need for the profits derived from this activity is not a sufficient relationship.)

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

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

## **BIBLIOGRAPHY**

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

*Available from your local IRS office:*

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

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

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

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

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

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



Pub. 526, "Charitable Contributions."

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

Pub. 892, "Exempt Organization Appeal Procedures."

*Available from the IRS Headquarters:*

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

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

Write to: ATTN: \_\_\_\_\_  
IRS  
1111 Constitution Avenue NW  
Washington, DC 20224

**RESOLUTION TO APPLY FOR TAX-EXEMPT  
STATUS UNDER THE INTERNAL REVENUE CODE, BY  
RIDGE OF ROCKWALL HOMEOWNER'S ASSOCIATION, INC.**

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

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

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

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

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

Dated this the                      day of                      20

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

Corporate  
Seal

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## FEDERAL TAXPAYER ID NUMBER APPLICATION

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### **FORM 1: INSTRUCTIONS FOR IRS FORM SS-4**

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

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

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

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

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

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



# Instructions for Form SS-4

(Rev. December 2001)



Department of the Treasury  
Internal Revenue Service

## Application for Employer Identification Number

Section references are to the Internal Revenue Code unless otherwise noted.

### General Instructions

Use these instructions to complete **Form SS-4**, Application for Employer Identification Number. Also see **Do I Need an EIN?** on page 2 of Form SS-4.

### Purpose of Form

Use Form SS-4 to apply for an employer identification number (EIN). An EIN is a nine-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes. The information you provide on this form will establish your business tax account.



*An EIN is for use in connection with your business activities only. Do **not** use your EIN in place of your social security number (SSN).*

**File only one Form SS-4.** Generally, a sole proprietor should file only one Form SS-4 and needs only one EIN, regardless of the number of businesses operated as a sole proprietorship or trade names under which a business operates. However, if the proprietorship incorporates or enters into a partnership, a new EIN is required. Also, each corporation in an affiliated group must have its own EIN.

**EIN applied for, but not received.** If you do not have an EIN by the time a return is due, write "Applied For" and the date you applied in the space shown for the number. **Do not** show your social security number (SSN) as an EIN on returns.

If you do not have an EIN by the time a tax deposit is due, send your payment to the Internal Revenue Service Center for your filing area as shown in the instructions for the form that you are filing. Make your check or money order payable to the "United States Treasury" and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN.

### Related Forms and Publications

The following forms and instructions may be useful to filers of Form SS-4:

- **Form 990-T**, Exempt Organization Business Income Tax Return
- **Instructions for Form 990-T**
- **Schedule C (Form 1040)**, Profit or Loss From Business
- **Schedule F (Form 1040)**, Profit or Loss From Farming
- **Instructions for Form 1041 and Schedules A, B, D, G, I, J, and K-1**, U.S. Income Tax Return for Estates and Trusts

- **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
  - **Instructions for Form 1065**, U.S. Return of Partnership Income
  - **Instructions for Form 1066**, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
  - **Instructions for Forms 1120 and 1120-A**
  - **Form 2553**, Election by a Small Business Corporation
  - **Form 2848**, Power of Attorney and Declaration of Representative
  - **Form 8821**, Tax Information Authorization
  - **Form 8832**, Entity Classification Election
- For more information about filing Form SS-4 and related issues, see:

- **Circular A**, Agricultural Employer's Tax Guide (Pub. 51)
- **Circular E**, Employer's Tax Guide (Pub. 15)
- **Pub. 538**, Accounting Periods and Methods
- **Pub. 542**, Corporations
- **Pub. 557**, Exempt Status for Your Organization
- **Pub. 583**, Starting a Business and Keeping Records
- **Pub. 966**, EFTPS: Now a Full Range of Electronic Choices to Pay All Your Federal Taxes
- **Pub. 1635**, Understanding Your EIN
- **Package 1023**, Application for Recognition of Exemption
- **Package 1024**, Application for Recognition of Exemption Under Section 501(a)

### How To Get Forms and Publications

**Phone.** You can order forms, instructions, and publications by phone 24 hours a day, 7 days a week. Just call 1-800-TAX-FORM (1-800-829-3676). You should receive your order or notification of its status within 10 workdays.

**Personal computer.** With your personal computer and modem, you can get the forms and information you need using the IRS Web Site at [www.irs.gov](http://www.irs.gov) or File Transfer Protocol at [ftp.irs.gov](ftp://ftp.irs.gov).

**CD-ROM.** For small businesses, return preparers, or others who may frequently need tax forms or publications, a CD-ROM containing over 2,000 tax products (including many prior year forms) can be purchased from the National Technical Information Service (NTIS).

To order **Pub. 1796**, Federal Tax Products on CD-ROM, call 1-877-CDFORMS (1-877-233-6767) toll free or connect to [www.irs.gov/cdorders](http://www.irs.gov/cdorders).



**Corporations.** Enter the corporate name as it appears in the corporation charter or other legal document creating it.

**Plan administrators.** Enter the name of the plan administrator. A plan administrator who already has an EIN should use that number.

**Line 2—Trade name of business.** Enter the trade name of the business if different from the legal name. The trade name is the "doing business as" (DBA) name.



*Use the full legal name shown on line 1 on all tax returns filed for the entity. (However, if you enter a trade name on line 2 and choose to use the trade name instead of the legal name, enter the trade name on all returns you file.) To prevent processing delays and errors, always use the legal name only (or the trade name only) on all tax returns.*

**Line 3—Executor, trustee, "care of" name.** Trusts enter the name of the trustee. Estates enter the name of the executor, administrator, or other fiduciary. If the entity applying has a designated person to receive tax information, enter that person's name as the "care of" person. Enter the individual's first name, middle initial, and last name.

**Lines 4a-b—Mailing address.** Enter the mailing address for the entity's correspondence. If line 3 is completed, enter the address for the executor, trustee or "care of" person. Generally, this address will be used on all tax returns.



*File Form 8822, Change of Address, to report any subsequent changes to the entity's mailing address.*

**Lines 5a-b—Street address.** Provide the entity's physical address only if different from its mailing address shown in lines 4a-b. Do not enter a P.O. box number here.

**Line 6—County and state where principal business is located.** Enter the entity's primary physical location.

**Lines 7a-b—Name of principal officer, general partner, grantor, owner, or trustor.** Enter the first name, middle initial, last name, and SSN of (a) the principal officer if the business is a corporation, (b) a general partner if a partnership, (c) the owner of an entity that is disregarded as separate from its owner (disregarded entities owned by a corporation enter the corporation's name and EIN), or (d) a grantor, owner, or trustor if a trust.

If the person in question is an **alien individual** with a previously assigned individual taxpayer identification number (ITIN), enter the ITIN in the space provided and submit a copy of an official identifying document. If necessary, complete **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to obtain an ITIN.

You are **required** to enter an SSN, ITIN, or EIN unless the only reason you are applying for an EIN is to make an entity classification election (see Regulations section 301.7701-1 through 301.7701-3) and you are a nonresident alien with no effectively connected income from sources within the United States.

**Line 8a—Type of entity.** Check the box that best describes the type of entity applying for the EIN. If you are an alien individual with an ITIN previously assigned to you, enter the ITIN in place of a requested SSN.



*This is not an election for a tax classification of an entity. See "Limited liability company (LLC)" on page 4.*

**Other.** If not specifically mentioned, check the "Other" box, enter the type of entity and the type of return, if any, that will be filed (for example, "Common Trust Fund, Form 1065" or "Created a Pension Plan"). Do not enter "N/A." If you are an alien individual applying for an EIN, see the **Lines 7a-b** instructions above.

- **Household employer.** If you are an individual, check the "Other" box and enter "Household Employer" and your SSN. If you are a state or local agency serving as a tax reporting agent for public assistance recipients who become household employers, check the "Other" box and enter "Household Employer Agent." If you are a trust that qualifies as a household employer, you do not need a separate EIN for reporting tax information relating to household employees; use the EIN of the trust.

- **QSub.** For a qualified subchapter S subsidiary (QSub) check the "Other" box and specify "QSub."

- **Withholding agent.** If you are a withholding agent required to file Form 1042, check the "Other" box and enter "Withholding Agent."

**Sole proprietor.** Check this box if you file Schedule C, C-EZ, or F (Form 1040) and have a qualified plan, or are required to file excise, employment, or alcohol, tobacco, or firearms returns, or are a payer of gambling winnings. Enter your SSN (or ITIN) in the space provided. If you are a nonresident alien with no effectively connected income from sources within the United States, you do not need to enter an SSN or ITIN.

**Corporation.** This box is for any corporation **other than a personal service corporation**. If you check this box, enter the income tax form number to be filed by the entity in the space provided.



*If you entered "1120S" after the "Corporation" checkbox, the corporation must file Form 2553 no later than the 15th day of the 3rd month of the tax year the election is to take effect. Until Form 2553 has been received and approved, you will be considered a Form 1120 filer. See the Instructions for Form 2553.*

**Personal service corp.** Check this box if the entity is a personal service corporation. An entity is a personal service corporation for a tax year only if:

- The principal activity of the entity during the testing period (prior tax year) for the tax year is the performance of personal services substantially by employee-owners, and
- The employee-owners own at least 10% of the fair market value of the outstanding stock in the entity on the last day of the testing period.

Personal services include performance of services in such fields as health, law, accounting, or consulting. For more information about personal service corporations,



**Created a trust.** Check this box if you created a trust, and enter the type of trust created. For example, indicate if the trust is a nonexempt charitable trust or a split-interest trust.

**Exception.** Do not file this form for certain grantor-type trusts. The trustee does not need an EIN for the trust if the trustee furnishes the name and TIN of the grantor/owner and the address of the trust to all payors. See the Instructions for Form 1041 for more information.

**TIP** Do not check this box if you are applying for a trust EIN when a new pension plan is established. Check "Created a pension plan."

**Other.** Check this box if you are requesting an EIN for any other reason; and enter the reason. For example, a newly-formed state government entity should enter "Newly-Formed State Government Entity" in the space provided.

**Line 10—Date business started or acquired.** If you are starting a new business, enter the starting date of the business. If the business you acquired is already operating, enter the date you acquired the business. Trusts should enter the date the trust was legally created. Estates should enter the date of death of the decedent whose name appears on line 1 or the date when the estate was legally funded.

**Line 11—Closing month of accounting year.** Enter the last month of your accounting year or tax year. An accounting or tax year is usually 12 consecutive months, either a calendar year or a fiscal year (including a period of 52 or 53 weeks). A calendar year is 12 consecutive months ending on December 31. A fiscal year is either 12 consecutive months ending on the last day of any month other than December or a 52-53 week year. For more information on accounting periods, see Pub. 538.

**Individuals.** Your tax year generally will be a calendar year.

**Partnerships.** Partnerships must adopt one of the following tax years:

- The tax year of the majority of its partners,
- The tax year common to all of its principal partners,
- The tax year that results in the least aggregate deferral of income, or
- In certain cases, some other tax year.

See the Instructions for Form 1065 for more information.

**REMICs.** REMICs must have a calendar year as their tax year.

**Personal service corporations.** A personal service corporation generally must adopt a calendar year unless:

- It can establish a business purpose for having a different tax year, or
- It elects under section 444 to have a tax year other than a calendar year.

**Trusts.** Generally, a trust must adopt a calendar year except for the following:

- Tax-exempt trusts,
- Charitable trusts, and
- Grantor-owned trusts.

**Line 12—First date wages or annuities were paid or will be paid.** If the business has or will have employees, enter the date on which the business began or will begin to pay wages. If the business does not plan to have employees, enter "N/A."

**Withholding agent.** Enter the date you began or will begin to pay income (including annuities) to a nonresident alien. This also applies to individuals who are required to file Form 1042 to report alimony paid to a nonresident alien.

**Line 13—Highest number of employees expected in the next 12 months.** Complete each box by entering the number (including zero ("0-")) of "Agricultural," "Household," or "Other" employees expected by the applicant in the next 12 months. For a definition of agricultural labor (farmwork), see Circular A.

**Lines 14 and 15.** Check the **one** box in line 14 that best describes the principal activity of the applicant's business. Check the "Other" box (and specify the applicant's principal activity) if none of the listed boxes applies.

Use line 15 to describe the applicant's principal line of business in more detail. For example, if you checked the "Construction" box in line 14, enter additional detail such as "General contractor for residential buildings" in line 15.

**TIP** Do not complete lines 14 and 15 if you entered zero ("0-") in line 13.

**Construction.** Check this box if the applicant is engaged in erecting buildings or other structures, (e.g., streets, highways, bridges, tunnels). The term "Construction" also includes special trade contractors, e.g., plumbing, HVAC, electrical, carpentry, concrete, excavation, etc. contractors.

**-Real estate.** Check this box if the applicant is engaged in renting or leasing real estate to others; managing, selling, buying or renting real estate for others; or providing related real estate services (e.g., appraisal services).

**Rental and leasing.** Check this box if the applicant is engaged in providing tangible goods such as autos, computers, consumer goods, or industrial machinery and equipment to customers in return for a periodic rental or lease payment.

**Manufacturing.** Check this box if the applicant is engaged in the mechanical, physical, or chemical transformation of materials, substances, or components into new products. The assembling of component parts of manufactured products is also considered to be manufacturing.

**Transportation & warehousing.** Check this box if the applicant provides transportation of passengers or cargo; warehousing or storage of goods; scenic or sight-seeing transportation; or support activities related to these modes of transportation.

**Finance & insurance.** Check this box if the applicant is engaged in transactions involving the creation, liquidation, or change of ownership of financial assets and/or facilitating such financial transactions;

## Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

▶ See separate instructions for each line. ▶ Keep a copy for your records.

EIN

OMB No. 1545-0003

Type or print clearly.

<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested		
<b>2</b> Trade name of business (if different from name on line 1)	<b>3</b> Executor, trustee, "care of" name	
<b>4a</b> Mailing address (room, apt., suite no. and street, or P.O. box)	<b>5a</b> Street address (if different) (Do not enter a P.O. box.)	
<b>4b</b> City, state, and ZIP code	<b>5b</b> City, state, and ZIP code	
<b>6</b> County and state where principal business is located		
<b>7a</b> Name of principal officer, general partner, grantor, owner, or trustee		<b>7b</b> SSN, ITIN, or EIN
<b>8a</b> Type of entity (check only one box) <input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corp. <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (SSN) _____ <input type="checkbox"/> Trust (SSN of grantor) _____ <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) ▶ _____		
<b>8b</b> If a corporation, name the state or foreign country (if applicable) where incorporated	State _____	Foreign country _____
<b>9</b> Reason for applying (check only one box) <input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Hired employees (Check the box and see line 12.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____		
<b>10</b> Date business started or acquired (month, day, year)		<b>11</b> Closing month of accounting year
<b>12</b> First date wages or annuities were paid or will be paid (month, day, year). <b>Note:</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (month, day, year) . . . . . ▶		
<b>13</b> Highest number of employees expected in the next 12 months. <b>Note:</b> If the applicant does not expect to have any employees during the period, enter "-0-." . . . . . ▶		Agricultural <input type="checkbox"/> Household <input type="checkbox"/> Other <input type="checkbox"/>
<b>14</b> Check one box that best describes the principal activity of your business. <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Other (specify) _____		
<b>15</b> Indicate principal line of merchandise sold; specific construction work done; products produced; or services provided.		
<b>16a</b> Has the applicant ever applied for an employer identification number for this or any other business? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No <b>Note:</b> If "Yes," please complete lines 16b and 16c.		
<b>16b</b> If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above. Legal name ▶ _____ Trade name ▶ _____		
<b>16c</b> Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known. Approximate date when filed (mo., day, year) _____ City and state where filed _____ Previous EIN _____		
<b>Third Party Designee</b>	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code) ( )
	Address and ZIP code	Designee's fax number (include area code) ( )
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		
Name and title (type or print clearly) ▶		Applicant's telephone number (include area code) ( )
Signature ▶		Applicant's fax number (include area code) ( )
Date ▶		

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**SECTION FIVE: MEMBERSHIP ROSTER**

**CONTENTS**

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**I. MEMBERSHIP ROSTER**

## DUES RECEIVED, YR

[illegible]



## DUES RECEIVED, YR

[illegible]

## DUES RECEIVED, YR

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## DUES RECEIVED, YR

[illegible]

## DUES RECEIVED, YR

[illegible]



## DUES RECEIVED, YR

[illegible]