

# Form 1023 Checklist

(Revised December 2017)

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

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

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

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

Schedule A	Yes ___	No <input checked="" type="checkbox"/>	Schedule E	Yes ___	No <input checked="" type="checkbox"/>
Schedule B	Yes ___	No <input checked="" type="checkbox"/>	Schedule F	Yes ___	No <input checked="" type="checkbox"/>
Schedule C	Yes ___	No <input checked="" type="checkbox"/>	Schedule G	Yes ___	No <input checked="" type="checkbox"/>
Schedule D	Yes ___	No <input checked="" type="checkbox"/>	Schedule H	Yes ___	No <input checked="" type="checkbox"/>

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

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

Internal Revenue Service  
Attention: EO Determination Letters  
Stop 31  
P.O. Box 12192  
Covington, KY 41012-0192

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

Internal Revenue Service  
Attention: EO Determination Letters  
Stop 31  
201 West Rivercenter Boulevard  
Covington, KY 41011

## Power of Attorney and Declaration of Representative

OMB No. 1545-0150

**For IRS Use Only**  
 Received by:  
 Name \_\_\_\_\_  
 Telephone \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date / /

▶ Information about Form 2848 and its instructions is at [www.irs.gov/form2848](http://www.irs.gov/form2848).

**Part I Power of Attorney**

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

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

Taxpayer name and address <b>BELIEVE FOUNDATION</b> <b>1907 Wayzata Blvd., Suite 180</b> <b>Wayzata, MN 55391</b>	Taxpayer identification number(s) <p style="text-align: center;"><b>83-0545356</b></p> Daytime telephone number <p style="text-align: center;"><b>612-720-0456</b></p> Plan number (if applicable)
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hereby appoints the following representative(s) as attorney(s)-in-fact:

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

Name and address <b>Michael P. Haag - Haag Law Offices, P.A.</b> <b>7100 NORTHLAND CIRCLE N</b> <b>MINNEAPOLIS, MN 55428</b>  Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. <b>4006-05160R</b> PTIN _____ Telephone No. <b>612.255.5182</b> Fax No. <b>612.255.5168</b> Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address  Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address  (Note. IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address  (Note. IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

**3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
<b>Income Tax Exemption Application</b>	<b>1023</b>	<b>2019</b>

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

**5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Authorize disclosure to third parties;     Substitute or add representative(s);     Sign a return; \_\_\_\_\_

\_\_\_\_\_

Other acts authorized: \_\_\_\_\_

\_\_\_\_\_

**b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.  
 List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): \_\_\_\_\_

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

**7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.  
**▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Signature: *Charles H. Basson* Date: *4/2/2019* Title (if applicable): *President*  
 Print Name: *Charles H. Basson* Print name of taxpayer from line 1 if other than individual: *Believe Foundation*

**Part II Declaration of Representative**

Under penalties of perjury, by my signature below I declare that:

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

**▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.** See the instructions for Part II.

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

Designation— Insert above letter (a–r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
<b>a</b>	<b>MN</b>	<b>0268021</b>		

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

▶ Do not enter social security numbers on this form as it may be made public.  
 ▶ Go to [www.irs.gov/Form1023](http://www.irs.gov/Form1023) for instructions and the latest information.

OMB No. 1545-0066  
 Note: If exempt status is approved, this application will be open for public inspection.

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

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

**Part I Identification of Applicant**

1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)	
BELIEVE FOUNDATION			
3 Mailing address (Number and street) (see instructions)	Room/Suite	4 Employer Identification Number (EIN)	
1907 WAYZATA BLVD	180	83-0545356	
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01 – 12)	
WAYZATA, MN 55391		12	
6 Primary contact (officer, director, trustee, or authorized representative) a Name:		b Phone:	612-255-5182
Michael Haag		c Fax: (optional)	612-255-5168
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9a Organization's website:			
b Organization's email: (optional)			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		05 / 15 / 2018	
12 Were you formed under the laws of a foreign country? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**Part II Organizational Structure**

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

- 1 Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification.  Yes  No
- 2 Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application.  Yes  No
- 3 Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.  Yes  No
- 4a Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.  Yes  No
- b Have you been funded? If "No," explain how you are formed without anything of value placed in trust.  Yes  No
- 5 Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected.  Yes  No

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

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

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language.
- Location of Purpose Clause (Page, Article, and Paragraph): Page 1, Article II of Articles of Incorporation
- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.
- b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. Page 4, Article XII of Article of Incorporation
- c See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state:

**Part IV Narrative Description of Your Activities**

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

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

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

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Clark Gassen	President/Director	1907 Wayzata Blvd, Suite 180 Wayzata, MN 55391	0
Margo Gassen	Director	1907 Wayzata Blvd, Suite 180 Wayzata, MN 55391	0
Michael Haag	Director	7100 Northland Circle N Minneapolis, MN 55428	0
Kurt Vickman	Director	122 E Lake St Minneapolis, MN 55408	0

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

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

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

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

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

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

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

- 3a** For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.
- b** Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement.  Yes  No

- 4** In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.
  - a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy?  Yes  No
  - b** Do you or will you approve compensation arrangements in advance of paying compensation?  Yes  No
  - c** Do you or will you document in writing the date and terms of approved compensation arrangements?  Yes  No

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

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



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

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

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

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

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

**Part VII Your History**

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

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

**Part VIII Your Specific Activities**

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

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

**Part VIII Your Specific Activities (Continued)**

- 4a** Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. See instructions.  Yes  No
- |   |   |
|---|---|
| <input checked="" type="checkbox"/> mail solicitations              | <input checked="" type="checkbox"/> phone solicitations                                   |
| <input checked="" type="checkbox"/> email solicitations             | <input checked="" type="checkbox"/> accept donations on your website                      |
| <input checked="" type="checkbox"/> personal solicitations          | <input checked="" type="checkbox"/> receive donations from another organization's website |
| <input type="checkbox"/> vehicle, boat, plane, or similar donations | <input checked="" type="checkbox"/> government grant solicitations                        |
| <input checked="" type="checkbox"/> foundation grant solicitations  | <input type="checkbox"/> Other  |
- Attach a description of each fundraising program.
- b** Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements.  Yes  No
- c** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements.  Yes  No
- d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.
- e** Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors.  Yes  No
- 
- 5** Are you **affiliated** with a governmental unit? If "Yes," explain.  Yes  No
- 
- 6a** Do you or will you engage in **economic development**? If "Yes," describe your program.  Yes  No
- b** Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.
- 
- 7a** Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees.  Yes  No
- b** Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees.  Yes  No
- c** If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.
- 
- 8** Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate.  Yes  No
- 
- 9a** Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10.  Yes  No
- b** Do you provide childcare so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k).  Yes  No
- c** Of the children for whom you provide childcare, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k).  Yes  No
- d** Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k).  Yes  No
- 
- 10** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed.  Yes  No

**Part VIII Your Specific Activities (Continued)**

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

**Part VIII** Your Specific Activities (Continued)

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

**Part IX Financial Data**

For purposes of this schedule, years in existence refer to completed tax years.

1. If in existence less than 5 years, complete the statement for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of:
  - a. Three years of financial information if you have not completed one tax year, or
  - b. Four years of financial information if you have completed one tax year. See instructions.
2. If in existence 5 or more years, complete the schedule for the most recent 5 tax years. You will need to provide a separate statement that includes information about the most recent 5 tax years because the data table in Part IX has not been updated to provide for a 5th year. See instructions.

**A. Statement of Revenues and Expenses**

	Type of revenue or expense	3 prior tax years or 2 succeeding tax years				(e) Provide Total for (a) through (d)
		Current tax year	(a) From 01/19 To 12/19	(b) From 01/20 To 12/20	(c) From 01/21 To 12/21	
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	103400	150000	200000		453400
	2 Membership fees received	0	0	0		0
	3 Gross investment income	0	0	0		0
	4 Net unrelated business income	0	0	0		0
	5 Taxes levied for your benefit	0	0	0		0
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)	0	0	0		0
	7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)	0	0	0		0
	8 Total of lines 1 through 7	103400	150000	200000		453400
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	0	0	0		0
	10 Total of lines 8 and 9	103400	150000	200000		453400
11 Net gain or loss on sale of capital assets (attach schedule and see instructions)	0	0	0		0	
12 Unusual grants	0	0	0		0	
13 Total Revenue Add lines 10 through 12	103400	150000	200000		453400	
Expenses	14 Fundraising expenses	0	0	0		
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	0	0	0		
	16 Disbursements to or for the benefit of members (attach an itemized list)	0	0	0		
	17 Compensation of officers, directors, and trustees	0	0	0		
	18 Other salaries and wages	77000	128000	179000		
	19 Interest expense	0	0	0		
	20 Occupancy (rent, utilities, etc.)	1700	1700	1700		
	21 Depreciation and depletion	0	0	0		
	22 Professional fees	0	0	0		
	23 Any expense not otherwise classified, such as program services (attach itemized list)	500	500	500		
	24 Total Expenses Add lines 14 through 23	79200	130200	181200		

**Part IX Financial Data (Continued)**

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

Year End: 2018  
(Whole dollars)

Assets			
1	Cash . . . . .	1	5000
2	Accounts receivable, net . . . . .	2	
3	Inventories . . . . .	3	
4	Bonds and notes receivable (attach an itemized list) . . . . .	4	
5	Corporate stocks (attach an itemized list) . . . . .	5	
6	Loans receivable (attach an itemized list) . . . . .	6	
7	Other investments (attach an itemized list) . . . . .	7	
8	Depreciable and depletable assets (attach an itemized list) . . . . .	8	
9	Land . . . . .	9	
10	Other assets (attach an itemized list) . . . . .	10	
11	Total Assets (add lines 1 through 10) . . . . .	11	
Liabilities			
12	Accounts payable . . . . .	12	
13	Contributions, gifts, grants, etc. payable . . . . .	13	
14	Mortgages and notes payable (attach an itemized list) . . . . .	14	
15	Other liabilities (attach an itemized list) . . . . .	15	
16	Total Liabilities (add lines 12 through 15) . . . . .	16	
Fund Balances or Net Assets			
17	Total fund balances or net assets . . . . .	17	5000
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17) . . . . .	18	5000
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain.		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part X Public Charity Status**

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

- 1 a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions.  Yes  No
- b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.
- 2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI.  Yes  No
- 3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4.  Yes  No
- 4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation?  Yes  No
- 5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.  
The organization is not a private foundation because it is:
- a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
  - b 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B.
  - c 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
  - d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, h, or i or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

**Part X Public Charity Status (Continued)**

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

6 If you checked box h, i, or j in question 5 above, and you have been in existence more than 5 years, you must confirm your public support status. Answer line 6a if you checked box h in line 5 above. Answer line 6b if you checked box i in line 5 above. If you checked box j in line 5 above, answer both lines 6a and 6b.

- a (i) Enter 2% of line 8, column (e) on Part IX-A Statement of Revenues and Expenses \_\_\_\_\_
- (ii) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," state this.
- b (i) For each year amounts are included on lines 1, 2, and 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name and amount received from each **disqualified person**. If the answer is "None," state this.
- (ii) For each year amounts were included on line 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of Line 10, Part IX-A Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," state this.

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

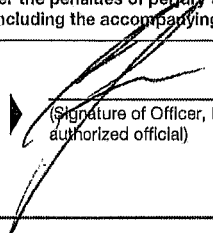
**Part XI User Fee Information and Signature**

You must include the correct user fee payment with this application. If you do not submit the correct user fee, we will not process the application and we will return it to you. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at [www.irs.gov](http://www.irs.gov) and type "Exempt Organizations User Fee" in the search box, or call Customer Account Services at 1-877-829-5500 for current information.

Enter the amount of the user fee paid: \_\_\_\_\_ \$600.00

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

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

Clark Gassen  
\_\_\_\_\_  
(Type or print name of signer)  
President  
\_\_\_\_\_  
(Type or print title or authority of signer)

4/2/2019  
\_\_\_\_\_  
(Date)

The following numbered paragraphs correspond to the numbered questions of Form 1023.

**Part IV: Narrative Description of Activities**

Believe Foundation was formed out of Clark and Margo Gassen's grief after the loss of their daughter Eve. The Goal is to use this organization to help families facing financial hardship after the death of a child. Families can apply for gifts to help fund specific financial needs related to living costs, transportation, medical and/or funeral expenses or family respite after the death of a child.

**Mission:**

The BeliEve Foundation helps people begin the process of rebuilding after the death of their child by providing immediate, practical support and empowering other organizations who share our commitment to helping families and individuals see their way forward.

**Part V: 1a Additional Officers**

Angela Hatcher – Secretary/Treasurer  
1907 Wayzata Blvd. Suite 180  
Wayzata, MN 55391

Rev. Dr. John Ross – Director  
125 Wayzata Boulevard East  
Wayzata, MN 55391

Kelly McDyre  
505 Hwy 169 N, Suite 245  
Plymouth, MN 55441

Greg Soule  
225 South 6th St #4000  
Minneapolis, MN 55402

**Part V: 2a**

Clark and Margo Gassen are husband and wife.

**Part VI: 1a and 1b**

See Part IV Description of Activities.

**Part VIII: Fundraising**

The organization plans to raise funds through any means legally permissible. There are no formal plans at this time however other than as stated above.

**Part IX: Financial Data**

Line 23 represents anticipated administrative costs.



**BELIEVE FOUNDATION  
CONFLICT OF INTEREST POLICY**

**Article I  
Purpose**

The purpose of the conflict of interest policy is to protect this tax-exempt organization's (Organization) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

**Article II  
Definitions**

**1. Interested Person**

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

**2. Financial Interest**

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

**Article III  
Procedures**

**1. Duty to Disclose**

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all

material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

**2. Determining Whether a Conflict of Interest Exists.**

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

**3. Procedures for Addressing the Conflict of Interest**

a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

c. After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

**4. Violations of the Conflicts of Interest Policy**

a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

**Article IV**  
**Records of Proceedings**

The minutes of the governing board and all committees with board delegated powers shall contain:

a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

#### **Article V** **Compensation**

a. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

#### **Article VI** **Annual Statements**

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

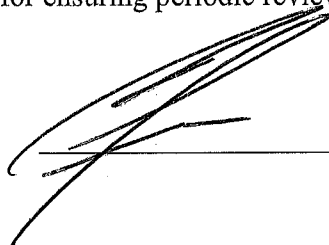
#### **Article VII** **Periodic Reviews**

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

**Article VIII**  
**Use of Outside Experts**

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

  
\_\_\_\_\_, President

## Office of the Minnesota Secretary of State Certificate of Incorporation

I, Steve Simon, Secretary of State of Minnesota, do certify that: The following business entity has duly complied with the relevant provisions of Minnesota Statutes listed below, and is formed or authorized to do business in Minnesota on and after this date with all the powers, rights and privileges, and subject to the limitations, duties and restrictions, set forth in that chapter.

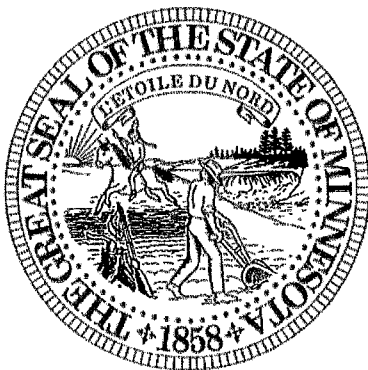
The business entity is now legally registered under the laws of Minnesota.

Name: Believe Foundation

File Number: 1017005700026

Minnesota Statutes, Chapter: 317A

This certificate has been issued on: 05/15/2018



Steve Simon  
Secretary of State  
State of Minnesota



**Work Item 1017005700026**  
**Original File Number 1017005700026**

STATE OF MINNESOTA  
OFFICE OF THE SECRETARY OF STATE  
FILED  
05/15/2018 11:59 PM

*Steve Simon*

Steve Simon  
Secretary of State

**ARTICLES OF INCORPORATION  
OF  
BELIEVE FOUNDATION**

The undersigned, for the purpose of forming a corporation under the Minnesota Nonprofit Corporation Act, Minnesota Statutes Chapter 317A, hereby adopts the following Articles of Incorporation:

**ARTICLE I  
Name**

The name of this corporation shall be BELIEVE FOUNDATION.

**ARTICLE II  
Purposes and Activities**

This corporation is organized and shall be operated exclusively for charitable and educational purposes, within the meaning of Sections 170(c)(2) and 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"). Within the limitations established by the preceding sentence, this corporation is organized and shall be operated primarily to educate individuals about healing.

**ARTICLE III  
Powers**

This corporation shall have and exercise only such powers as are required by and are consistent with the purposes enumerated in Article II above. Within these limitations, this corporation may acquire and receive property of every kind by any legal means, whether by purchase, conveyance, lease, gift, grant, bequest, legacy, devise or otherwise, and whether in trust or otherwise; own, hold, manage, expend, and make gifts, grants, and contributions of, and convey, transfer, and dispose of any property and the income thereof to further any of the purposes of this corporation; lease, mortgage, encumber, any such property; and exercise any other powers that are consistent with the foregoing purposes and that are afforded to this corporation under the Minnesota Nonprofit Corporation Act.

**ARTICLE IV  
Restrictions**

Notwithstanding any other provisions of these Articles, the restrictions set forth in this Article IV shall govern the activities of this corporation.

This corporation shall not engage in any activity which may not be carried on (i) by an organization which is exempt from federal income taxation under Section 501(a) of the Code by virtue of being described in Section 501(c)(3) of the Code, or (ii) by an organization the contributions to which are deductible under Sections 170(c)(2), 2055(a) and 2522(a) of the Code.

This corporation shall not, incidentally or otherwise, afford or pay any pecuniary gain, dividends, or other pecuniary remuneration to its members, and no part of the net income or net earnings of this corporation shall, directly or indirectly, inure to the benefit of or be distributed to any member, director, officer or other private individual. This corporation shall not lend any of its assets to any officer, director, or member of this corporation, or guarantee to any person the payment of a loan by any officer, director, or member of this corporation. Nonetheless, this corporation may pay reasonable compensation for services rendered and for supplies furnished to this corporation in furtherance of the purposes set forth in Article II above.

This corporation shall not, as a substantial part of its activities, attempt to influence legislation by propaganda or otherwise. This corporation shall not participate in or intervene in any political campaign on behalf of or in opposition to any candidate for public office (whether the publishing or distributing of statements or otherwise).

**ARTICLE V  
Registered Office**

The registered office of this corporation shall be located at 1907 Wayzata Blvd., #180, Wayzata, MN 55391.

**ARTICLE VI  
Incorporators**



The names and addresses of the incorporators, who are adult, natural persons, are:

Clark Gassen & Margo Gassen  
1907 Wayzata Blvd., #180  
Wayzata, MN 55391

**ARTICLE VII  
Board of Directors**

The management and direction of the business and affairs of this corporation shall be vested in a Board of Directors. The Bylaws of this corporation shall specify the number, qualifications, term of office, method of election, powers, authority, and duties of the directors of this corporation, the time and place of their meetings, and such other provisions with respect to them as are not inconsistent with the expressed provisions of these Articles of Incorporation.

**ARTICLE VIII  
Members**

This corporation shall have no voting members. Any action that would otherwise require member approval under Minnesota law shall be taken upon approval by the Board of Directors. The Board of Directors may establish one or more classes of nonvoting members upon such terms and conditions as it from time to time deems appropriate.

**ARTICLE IX  
No Personal Liability**

The officers, directors and members of this corporation shall not be personally liable to any extent whatsoever for any debts or obligations of this corporation, nor shall any property of any officer, director or member be subject to the payment of the debts or obligations of the corporation.

**ARTICLE X  
Capital Stock**

This corporation shall have no capital stock, either authorized or issued.

**ARTICLE XI  
Written Actions**

An action required or permitted to be taken at a Board of Directors meeting may be taken by written action signed by all of the directors, except for an action which does not require member approval, which may be signed by the number of directors that would be required to take the same action at a meeting of the Board at which all directors were present. When an action is taken by less than all of the directors, all directors must be notified immediately of its text and effective date.

## **ARTICLE XII**

### **Dissolution**

This corporation may be dissolved in accordance with the Laws of the State of Minnesota. Upon dissolution of this corporation, and after the payment of all liabilities and obligations of this corporation and all costs and expenses incurred by this corporation in connection with such dissolution, and subject always to the further provisions of this Article XII, any remaining property shall be distributed to one or more organizations that are exempt from federal income taxation under Section 501(a) of the Code by virtue of being described in Section 501(c)(3) of the Code, or to the United States government, or to the State of Minnesota, or any political subdivision or agency of the State for exclusively public purposes, all in such proportions as shall be determined (i) by the Board of Directors of this corporation if the dissolution of this corporation is not required by the laws of the State of Minnesota then in existence to be conducted under court supervision, or (ii) by a court of competent jurisdiction if the dissolution of this corporation is required by the Laws of the State of Minnesota then in existence to be conducted under court supervision. Notwithstanding anything apparently or expressly to the contrary contained in this Article XII, if any assets are then held by this corporation in trust or upon condition or subject to any executory or special limitation, and if the condition or limitation occurs by reason of the dissolution of this corporation, such assets shall revert or be returned, transferred, or conveyed in accordance with

the terms and provisions of such trust, conditions, or limitations, provided that such assets shall not be distributed to the corporation's members, directors or officers.

\* \* \* \* \*

IN WITNESS WHEREOF, I have signed these Articles of Incorporation on May 8, 2018.

Clark Gassen, Incorporator

**BYLAWS  
OF  
BELIEVE FOUNDATION**

**ARTICLE 1  
Membership**

**1.1 No Members.** The Articles of Incorporation of this corporation provide that this corporation shall have no members. Any action that would otherwise require member approval under Minnesota Law shall be taken upon approval by the Board of Directors.

**ARTICLE 2  
Directors**

**2.1 Authority.** The Board of Directors of the corporation shall direct and manage the business and affairs of the corporation, and shall elect all members of the Board of Directors of the corporation and appoint all officers of the corporation. In addition to the powers conferred upon the Board of Directors by these Bylaws, the Board of Directors may exercise all powers of the corporation and perform all lawful acts which are not prohibited by statute, by the Articles of Incorporation or by these Bylaws.

**2.2 Number, Election and Term of Office.** The Board of Directors shall be composed of not less than three (3) nor more than eleven (11) directors. No decrease in the number of directors pursuant to this section shall effect the removal of any director then in office except upon compliance with the provisions of Section 2.11. Directors shall be elected at the annual meeting of the Board of Directors except as provided in Sections 2.10 and 2.11.

Each director shall hold office for a one (1)-year term and thereafter until a successor shall have been elected and shall qualify, or until the director shall resign or shall have been removed as hereinafter provided.

**2.3 Annual and Regular Meetings.** The Board of Directors shall hold an annual meeting and other regular meetings at such time and place as the Board of Directors shall determine. At each annual meeting, the Board of Directors shall elect members of the Board of Directors, elect officers, and conduct such other business as may properly come before it. On an annual basis, the Board of Directors shall review a report on the activities and the financial condition of the corporation.

**2.4 Special Meetings.** Special meetings of the Board of Directors may be called by the President or one (1) or more members of the Board of Directors. A person entitled to call a special meeting of the Board of Directors may make a written request to the Secretary to call the meeting. The Secretary shall give written notice of the meeting in the manner provided below, and the meeting shall be held between five (5) and sixty (60) days after receipt of the request. If the Secretary fails to give notice of the meeting within three (3) days from the day on which the request was made, the person who requested the meeting may fix the time and place of meeting, and give notice thereof.

**2.5 Notice and Waiver of Notice.** Written notice of each annual, regular and special meeting of the Board of Directors shall state the time, place and purpose of the meeting. Notice may be given by mail, telephone, facsimile, or in person, not less than five (5) nor more than sixty (60) days before the meeting, excluding the day of the meeting, to each director at his or her address according to the last available corporate records. If a meeting schedule is adopted by the Board, or if the date and time of a Board meeting has been announced at a previous meeting, no notice is required. A director may waive notice of a meeting of the Board. A waiver of notice by a director is effective, whether given before, at or after the meeting and whether given in writing, orally or by attendance. The attendance of a director at any meeting shall constitute a waiver of notice of such meeting, unless such director objects at the beginning of the meeting to the transaction of business on the grounds that the meeting is not lawfully called or convened and does not participate thereafter in the meeting.

**2.6 Quorum and Voting.** A majority of the directors shall constitute a quorum for the transaction of business at any meeting of the Board of Directors. In the absence of a quorum, a majority of directors present may adjourn the meeting from time to time until a quorum is present. If a quorum is present when a duly called or held meeting is convened, the directors present may continue to transact business until adjournment, even though the withdrawal of a number of directors originally present leaves less than the number otherwise required for a quorum. The Board of Directors shall take action by the affirmative vote of a majority of the directors present at any duly held meeting, except as to any question upon which any different vote is required by law, the Articles of Incorporation, or these Bylaws.

**2.7 Absent Directors.** A director may give advance written consent or opposition to a proposal to be acted on at a Board meeting. If the director is not present at the meeting, consent or opposition to a proposal does not constitute presence for purposes of determining the existence of a quorum, but consent or opposition shall be counted as a vote in favor of, or against, the proposal and shall be entered in the minutes or other record of action of the meeting if the proposal acted on at the meeting is substantially the same or has substantially the same effect as the proposal to which the director has consented or objected.

**2.8 Meeting by Means of Electronic Communication.** Members of the Board of Directors of the corporation, or any committee designated by such Board, may participate in a meeting of such Board or committee by means of conference telephone or similar means of communication by which all persons participating in the meeting can simultaneously hear each other, and participation in a meeting pursuant to this section shall constitute presence in person at such meeting.

**2.9 Written Actions.** Any action required or permitted to be taken at a meeting of the Board of Directors or of a lawfully constituted committee thereof, may be taken by written action signed by all of the directors or by all of the members of such committee, as the case may be. If the corporation's Articles of Incorporation so provide, an action, other than an action that requires member approval under state law, may be taken by the number of directors that would be required to take the same action at a meeting of the Board of Directors at which all directors were present. If any written action is taken by less than all directors or committee members, all directors or committee members shall be notified immediately of its text and effective date. The

failure to provide such notice, however, shall not invalidate such written action. A director who does not sign or consent to the written action has no liability for the action or actions taken thereby.

**2.10 Vacancies.** Vacancies on the Board resulting from the death, resignation or removal of a director may be filled by the affirmative vote of a majority of the remaining directors, even though less than a quorum. Any newly created directorship resulting from an increase in the authorized number of directors by action of the Board of Directors, may be filled by a majority vote of directors serving at the time of such increase. Each director appointed or elected to fill a vacancy under this section shall hold such office for the remainder of the unexpired term of his or her predecessor and until his or her successor shall be appointed or elected and qualified, or until the director's prior death, resignation or removal.

**2.11 Removal of Directors.** Any director or directors may be removed from office, with or without cause, at any time, by an affirmative vote of a majority of the remaining directors, even though such remaining directors may be less than a quorum, if the remaining directors voting in favor of such removal consider it to be in the best interests of the corporation.

### **ARTICLE 3** **Officers**

**3.1 Number.** The officers of the corporation shall consist of a President, Treasurer and Secretary, all of which offices may be held by the same person. The Board may elect or appoint any other officers it deems necessary for the operation and management of the corporation, each of whom shall have the powers, rights, duties, responsibilities and terms of office determined by the Board from time to time. Any number of offices or functions of those offices may be held or exercised by the same person.

**3.2 Election; Removal; and Term of Office.** The Board of Directors shall from time to time elect a President, Treasurer and Secretary and any other officers or agents the Board deems necessary. Such officers shall hold their offices until their successors are elected and qualified, or until the officer's prior death, resignation or removal. Any officer or agent elected or appointed by the Board of Directors shall hold office at the pleasure of the Board of Directors and may be removed, with or without cause, at any time by the vote of a majority of the Board of Directors. Any vacancy in an office of the corporation shall be filled by action of the Board of Directors.

**3.3 Chairperson of the Board.** The Board of Directors may elect a Chairperson of the Board who, if elected, shall preside at all meetings of the Board of Directors and shall perform such other duties as may be prescribed by the Board of Directors from time to time.

**3.4 President.** Unless provided otherwise by a resolution adopted by the Board of Directors, the President shall have general active management of the business of the corporation, in the absence of the Chairperson of the Board or if the office of Chairperson of the Board is vacant, shall preside at meetings of the Board of Directors, shall see that all orders and resolutions of the Board of Directors are carried into effect, shall sign and deliver in the name of the corporation any deeds, mortgages, bonds, contracts, or other instruments pertaining to the

business of the corporation, except in cases in which the authority to sign and deliver is required by law to be exercised by another person or is expressly delegated by the Articles of Incorporation, these Bylaws, or the Board of Directors to some other officer or agent of the corporation, may maintain records of and certify proceedings of the Board of Directors, and shall perform such other duties as may from time to time be prescribed by the Board of Directors.

**3.5 Treasurer.** Unless provided otherwise by a resolution adopted by the Board of Directors, the Treasurer shall keep accurate financial records for the corporation, shall deposit all monies, drafts, and checks in the name of and to the credit of the corporation in such banks and depositories as the Board of Directors shall designate from time to time, shall endorse for deposit all notes, checks, and drafts received by the corporation as ordered by the Board of Directors, making proper vouchers therefore, shall disburse corporate funds and issue checks and drafts in the name of the corporation as ordered by the Board of Directors, shall render to the President and the Board of Directors, whenever requested, an account of all such officers' transactions as Treasurer and of the financial condition of the corporation, and shall perform such other duties as may be prescribed by the Board of Directors or the President from time to time.

**3.6 Secretary.** The Secretary shall attend all meetings of the Board of Directors and shall maintain records of, and whenever necessary, certify all proceedings of the Board of Directors. The Secretary shall, when so directed by the Board of Directors or other person or persons authorized to call such meetings, shall give or cause to be given notice of meetings of the Board of Directors, and shall also perform such other duties and have such other powers as the President or the Board of Directors may prescribe from time to time.

**3.7 Compensation.** The officers, agents, and employees of this corporation may be paid such reasonable compensation for their services rendered to this corporation in such capacities and reimbursed for such reasonable expenses necessarily incurred by them in rendering such services as the Board of Directors may from time to time determine to be directly in furtherance of the purposes of, and in the best interests of this corporation.

## **ARTICLE 4**

### **Committees**

**4.1 Executive and Other Committees.** The Board of Directors may act through an Executive Committee or such other committees as may be specified in resolutions adopted by the Board of Directors. Each such committee shall have the duties and responsibilities imposed on it from time to time by the Board of Directors, and shall at all times be subject to the direction of the Board of Directors. Committee members need not be directors. One member of each committee shall keep minutes of all proceedings of the committee.

**4.2 Ex Officio Member.** The President of this corporation, or a representative appointed by the President, shall be an ex officio member, without voting rights, of each committee of the corporation.

## **ARTICLE 5**

### **Miscellaneous**

**5.1 Fiscal Year.** The fiscal year of this corporation shall be the twelve (12)-month period established by a resolution of the Board of Directors.

**5.2 Amendments.** The Board of Directors may amend this corporation's Articles of Incorporation and these Bylaws to omit or include any provision which could be lawfully omitted or included at the time of such amendment. Any number of amendments, or an entire revision of the Articles of Incorporation or Bylaws, may be voted upon at a meeting of the Board of Directors and shall be adopted at such meeting upon receiving an affirmative vote of two-thirds (2/3) of the directors who are present at the meeting and entitled to vote on the proposed amendment or revision.

**5.3 Books and Records.** The Board of Directors shall cause to be kept at the registered office correct and complete copies of the Articles of Incorporation and Bylaws; accounting records; initial registration statements, applications and annual reports filed with the Attorney General's office and with the Internal Revenue Service; and minutes of meetings of the Board of Directors and any committees for the last six (6) years.

\* \* \* \* \*

The undersigned, Secretary of BELIEVE FOUNDATION, a Minnesota nonprofit corporation, does hereby certify that the foregoing Bylaws are the Bylaws adopted for the corporation by the Board of Directors by Written Action in Lieu of a Meeting dated FEB. 25<sup>TH</sup>, 2019.

Angela Baerise, Secretary