Internal Revenue Service
Director, EO Rulings & Agreements
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: October 28, 2003

Employer Identification Number:

Document Locator Number:
17053-301-00604-3
Toll Free Number: 877-829-5500
FAX Number 513-263-3756
Application Form: 1023
User Fee Paid: $500.00

HILL RAIFORD BULLARD SCHOLARSHIP FUND INC
C/O SYLVESTER BENJAMIN

Acknowledgement of Your Request

We received your application for exemption from federal income tax. When communicating with us, please refer to the employer identification number and document locator number shown above.

What Happens Next?

Your application was entered into our computer system at our processing center in Covington, Kentucky, and has been sent to our Cincinnati office for initial review. We approve some applications based on this review. If this is the case, you will receive a letter stating that you are exempt from federal income tax.

If the initial review indicates that additional information or changes are necessary, your application will be assigned to an Exempt Organization Specialist who will call or write you. We assign applications in the order we receive them.

If the additional information indicates that you qualify for exemption, you will receive a letter stating that you are exempt from federal income tax. If you do not qualify for exemption, we will send you a letter telling you why we believe you do not qualify and will include a complete explanation of your appeal rights.

The IRS does not issue "tax exempt numbers" or "tax exempt certificates" for state or local sales or income taxes. If you need exemption from these taxes, contact your state or local tax offices.

How long will this process take?

Normally, you may expect to hear from us within 120 days. If you do not, call our toll free number between the hours of 8 a.m. and 6:30 p.m. Eastern Time. Please have your identification numbers available so that we can identify your application. If you would rather write than call, please include a copy of this notice with your correspondence.

Notice 3367 (cg) - (Rev. 12/2000)

STATEMENT OF DOCUMENT CONFORMITY

I, Sylvester Benjamin AS Executive Director OF
(Name) (Title)

Hill, Raiford, Bullard
Scholarship ~~Fund Inc~~ WHOSE PRINCIPAL PLACE OF BUSINESS
(Non-Profit Organization)

IS LOCATED AT Detroit, Mi
(address)

DO HEREBY CERTIFY THAT THE ABOVE-NAMED Hill, Raiford, Bullard Scholarship Fund Inc
(Organization)

HAS SUBMITTED CONFORMED ARTICLES OF INCORPORATION AND CONFORMED BYLAWS, THAT SAID INSTRUMENTS ARE COMPLETE, AND IN FULL FORCE AND EFFECT, WITHOUT MODIFICATION OR ALTERATION.

SIGNED UNDER THE PENALTIES OF PERJURY

THIS ______ DAY OF __________, ______

DATE: ______________________________

____
(Signature)

Form **8718** (Rev. November 2000)
Department of the Treasury
Internal Revenue Service

User Fee for Exempt Organization Determination Letter Request

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

For IRS Use Only
Control number ________
Amount paid ________
User tee screener

1 Name of organization	2 Employer Identification Number
Hill, Raiford, Bullard Scholarship Fund Inc	

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

3 Type of request		Fee
a ☐	Initial request for a determination letter for: • An exempt organization that has had annual gross receipts averaging not more than $10,000 during the preceding 4 years, or • A new organization that anticipates gross receipts averaging not more than $10,000 during its first 4 years ▶ Note: If you checked box 3a, you must complete the Certification below.	$150

Certification

I certify that the annual gross receipts of ....
name of organization

have averaged (or are expected to average) not more than $10.000 during the preceding 4 (or the first 4) years of operation.

Signature ▶ Title ▶

b ☒	Initial request for a determination letter for: • An exempt organization that has had annual gross receipts averaging more than $10,000 during the preceding 4 years, or • A new organization that anticipates gross receipts averaging more than $10,000 during its first 4 years . ▶	$500
c ☐	Group exemption letters . . . . ▶	$500

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2000-8, 2000-1, I.R.B. 230.

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

Attach to Form 8718 a check or money order payable to the United States Treasury for the full amount of the user fee. If you do not Include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Send the determination letter application and Form 8718 to:

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

If you are using express mail or a delivery service, send the application and Form 8718 to:

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

Attach Check or Money Order Here

Form **1023** (Rev. September 1998) Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0056

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

Read the instructions for each Part carefully.
A User Fee must be attached **to** this application.
If the required information and appropriate documents **are** not submitted along with Form 8718 (with payment of the appropriate **user** fee), the application may be returned to you.
Complete the **Procedural** Checklist on page **8** of the instructions.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document)
Hill, Raiford, Bullard Scholarship Fund Inc

2 Employer identification number (EIN) (If none, see page 3 of the Specific Instructions.)

1b c/o Name (if applicable)
Sylvester Benjamin

3 Name and telephone number of person to be contacted if additional information is needed
Rudy Benjamin

1c Address (number and street) | Room/Suite

1d City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for **Part I**, page 3.
Detroit, Mi

4 Month the annual accounting **period** ends
December

5 Date incorporated or formed
August 1, 2003

1e Web site address

6 Check here if applying under section: a ☐ 501(e) b ☐ 501(f) c ☐ 501(k) d ☐ 501(n)

7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? ☐ Yes ☒ No
If "Yes," attach an explanation.

8 Is the organization required to file Form 990 (or Form 990-EZ)? ☐ N/A ☒ Yes ☐ No
If "No," attach an explanation (see page 3 of the Specific Instructions).

9 Has the organization filed Federal income tax returns or exempt organization information returns? ☐ Yes ☒ No
If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

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

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

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

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

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

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

Please Sign Here ▶ .... (Signature) | Sylvester Benjamin Executive Director (Type or print name and title or authority of signer) | .... (Date)

Part II Activities and Operational Information

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

ATTACHMENT I

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

ATTACHMENT II

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

ATTACHMENT II

Part II Activities and Operational Information *(Continued)*

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

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
ATTACHMENT III	N/A

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

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

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

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

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

Part II Activities and Operational Information *(Continued)*

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

N/A

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

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

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

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

11 Is the organization a membership organization? . . . ☐ Yes ☒ No

If "Yes," complete the following:

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

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

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

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? . . . ☐ N/A ☐ Yes ☒ No

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

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

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

13 Does or will the organization attempt to influence legislation? . . . ☐ Yes ☐ No

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

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

If "Yes," explain fully.

Part III Technical Requirements

1 **Are** you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? . . . . ☒ **Yes** ☐ **No**
If you answer "Yes," do not answer questions on lines **2** through 6 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate **box** and proceed to question 7.
Exceptions—You are not required to file an exemption application within 15 months if the organization:

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

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

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

If "No," answer question 4.

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

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

If "No." answer questions 5 and 6.

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

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

Part III Technical Requirements (Continued)

7 Is the organization a private foundation?
☐ **Yes** (Answer question 8)
☒ No (Answer question 9 and **proceed** as Instructed.)

8 If you answer **"Yes"** to question 7, does the organization claim to be a private operating foundation?
☐ Yes (Complete Schedule E.)
☐ **NO**

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

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

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

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

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

Part III Technical Requirements *(Continued)*

10 If you checked box **h,** i, or **j** in question 9, has the organization completed a tax year of at least 8 months?

☐ **Yes—Indicate** whether you are requesting:

☐ A definitive ruling. (Answer questions 11 through **14.**)

☐ An advance ruling. (Answer questions **11** and 14 and attach two Forms **872-C** completed and signed.)

☒ No—You must request **an** advance **ruling** by completing and signing two **Forms 872-C** and **attaching** them to **the** Form 1023.

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

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

a Enter 2% of line 8, column **(e),** Total. of Part IV-A . . . . ______________

b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on tine 12a above.

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

a For each of the years included on lines 1, 2, and 9 of **Part** IV-A, attach a list showing the name of and amount received from each "disqualified person." *(For* a definition of "disqualified person," see Specific Instructions, Pert **II,** Line **4d,** on **page 3.)**

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

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

Part IV Financial Data

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

A. Statement of Revenue and Expenses

		Current tax year	3 prior tax years or proposed budget for 2 years			
		(a) From .... to	(b) 2004	(c) 2005	(d)	(e) TOTAL
Revenue	1 Gifts, grants, and contributions received (not including unusual grants—see page 6 of the instructions)		5,000	7,000		12,000
	2 Membership fees received					
	3 Gross investment income (see instructions for definition)					
	4 Net income from organization's unrelated business activities not included on line 3					
	5 Tax revenues levied for and either paid to or spent on behalf of the organization					
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)					
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule)					
	8 Total (add lines 1 through 7)		5,000	7,000		12,000
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22					
	10 Total (add lines 8 and 9)		5,000	7,000		12,000
	11 Gain or loss from sale of capital assets (attach schedule)					
	12 Unusual grants					
	13 Total revenue (add lines 10 through 12)		5,000	7,000		12,000
Expenses	14 Fundraising expenses					
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule)		5,000	7,000		
	16 Disbursements to or for benefit of members (attach schedule)					
	17 Compensation of officer's, directors, and trustees (attach schedule)					
	18 Other salaries and wages					
	19 Interest					
	20 Occupancy (rent, utilities, etc.)					
	21 Depreciation and depletion					
	22 Other (attach schedule)					
	23 Total expenses (add lines 14 through 22)		5,000	7,000		
	24 Excess of revenue over expenses (line 13 minus line 23)		0	0		

Part IV **Financial Data** *(Continued)*

B. Balance Sheet (at the end of the period shown)		Current tax year Date 2003
Assets		
1 Cash	1	520.00
2 Accounts receivable, net	2	
3 Inventories	3	
4 Bonds and notes receivable (attach schedule)	4	
5 Corporate stocks (attach schedule)	5	
6 Mortgage loans (attach schedule)	6	
7 Other investments (attach schedule)	7	
8 Depreciable and depletable assets (attach schedule)	8	
9 Land	9	
10 Other assets (attach schedule)	10	
11 Total assets (add lines 1 through 10)	11	520.00
Liabilities		
12 Accounts payable	12	520.00
13 Contributions, gifts, grants, etc., payable	13	
14 Mortgages and notes payable (attach schedule)	14	
15 Other liabilities (attach schedule)	15	
16 Total liabilities (add lines 12 through 15)	16	520.00
Fund Balances or Net Assets		
17 Total fund balances or net assets	17	0
18 Total liabilities and fund balances or net assets (add line 16 and line 17)	18	

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

ALL CASH WAS USED TO PAY FOR APPLICATION FEES THESE INCLUDED STATE OF MICHIGAN $20.00 AND FEDERAL IRS 1023 APPLICATION.

Form **872-C**

(Rev. September 1998)

Department of the Treasury
Internal Revenue Service

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

(See instructions on reverse side.)

OMB No. 1545-0056

To be used with Form 1023. Submit in duplicate.

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

HILL, RAIFORD, BULLARD SCHOLARSHIP FUND INC
(Bract legal name of organization as shown in organizing document)

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

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

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

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

Ending date of first tax year DECEMBER 31, 2003
(Month, day, and year)

Name of organization (as shown in organizing document)	Date
Hill, Raiford, Bullard Scholarship Fund Inc	
Officer or trustee having authority to sign Signature ▶	Type or print name and title Sylvester Benjamin Executive Director

For IRS use only

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

By ▶

For Paperwork Reduction Act Notice, see page 7 of the Form 1023 Instructions.

Cat. No 16905Q

Form **872-C**

(Rev. September 1996)

Department of the Treasury
Internal Revenue Service

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

(See Instructions on reverse side.)

OMB No. 1545-0056

To be used with Form 1023. Submit in duplicate.

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

HILL, RAIFORD, BULLARD SCHOLARSHIP FUND INC
(Exact legal name of organization as shown in organizing document)

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

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

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

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

Ending date of first tax year DECEMBER 31, 2003
(Month, day, and year)

Name of organization (as shown in organizing document)	Date
Hill, Raiford, Bullard Scholarship Fund Inc	
Officer or trustee having authority to sign	Type or print name and title Sylvester Benjamin
Signature ▶	Executive Director

For IRS use only

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

By ▶

For Paperwork Reduction Act Hole*, see page 7 of the Form 1023 Instructions. Cat No 16905Q

You must complete Form **872-C** and attach it to the Form **1023** if you checked box **h, i,** or **j** of Part **III,** question **9,** and the organization has not completed a tax year of at least 8 months.

For example: **If** the organization incorporated May **15** and its year ends December **31,** it has completed a tax year of only **7%** months. Therefore, Form **872-C** must be submitted.

(a) Enter the name of the organization. This must be entered exactly as it appears in the organizing document. Do not use abbreviations unless the organizing document does.

(b) Enter the current address.

(c) Enter the ending date of the first tax year.

For example:

(1) If the organization was formed on June 15 and it has chosen December 31 as its year end, enter December **31,** ....

(2) if the organization was formed June 15 and it has chosen June 30 as its year end, enter June 30, ... In this example, the organization's first tax year consists of only 15 days.

(d) The form must be signed by an authorized officer or trustee, generally the president or treasurer. The name and title of the person signing must be typed or printed in the space provided.

(e) Enter the date that the form was signed.

DO NOT MAKE ANY OTHER ENTRIES.

PART II, SECTION 1

It is our plans to implement programs that would encourage young people to combine education with academic excellence, hard work and faith to reach their goals. And to help them to realize that a quality education is the foundation of their success!

Our organization will collaborate with area public schools to initiate programs and services that will begin with students no later than the 7th grade and continue with the same student through graduation. In cooperation with the area schools we will perform the following:

ACADEMIC COUNSELING AND EDUCATIONAL DEVELOPMENT PLANS:
Connect students with the importance of good work and study habits.

Develop student to acquire knowledge, attitudes and interpersonal skills to help understand and respect self and others.

Develop decision making skills, goal setting and achievements.

Develop the importance of growth and change.

After school tutoring

Career and college preparation assistance

Mentoring

Obtain as many work-based learning opportunities as possible such as paid and non-paid work experiences for students. This will provide workplace readiness, such as teamwork and problem solving skills. And help students see the connection between the skills and knowledge they are developing in school and future careers by using real world experiences and instructions.

Our organization will collaborate and assist local churches during their annual college tours. We will do this by conducting the following workshops at their various locations:

Provide a list of "strong career choices for the future
How to choose a college or university
How to apply to colleges
How to apply for financial aid
How to prepare for college
How to survive the freshman year

The most promising students will be provided financial aid via scholarships to the colleges of acceptance.

Counselors/Facilitators/ Leaders (paid and volunteers)	100%
Support Services (volunteers)	50%
Administrative Assistants (volunteers)	50%

Selecting the area schools, churches and implementation of programs should be completed by January, 2004

HILL, RAIFORD, BULLARD SCHOLARSHIP FUND INC

DETROIT, MICHIGAN

EMPLOYER I.D. NUMBER!
RE: 1023

~~PART II -- ACTIVITIES AND OPERATION INFORMATION - #2~~

The corporation's primary source of funding will be through grant awards from federal, state, and local governmental . bodies. The corporation also expects to receive funding through proposal writing, contributions and direct solicitation of private foundations, trusts, etc. Finally, the corporation will in the future attempt to conduct small local fundraising activities including raffles, dinner sales, banquets and the like in efforts to supplement grant awards if there is a need.

It is anticipated after establishing credibility and a positive track record, the corporation's principal source of support will increase in the future.

~~PART II -- ACTIVITIES AND OPERATIONAL INFORMATION - #3~~

The corporation's fundraising program is carried out by its Fundraising Committees. The committees are made up of members of the Board of Directors and its' volunteers.

COMMITTEE A: Major contribution fundraising activities, including research and proposal writing to likely sources of funding in the public and private sector. Emphasis on long-range planning. Professional proposal writers will be consulted if resources are available.

COMMITTEE B: Minor or smaller, localized fundraising activities, including coordination banquets, dinner/rummage sales, raffles, etc. Emphasis on short-range planning and for emergency basis.

Both fundraising committees report directly to the Board of Directors.

ATTACHMENT III
EIN:

BOARD OF DIRECTORS

Sylvester Benjamin	Executive Director
Charles Loftland Jr	President
Angle Heaver	Vice President
Linda Hill Mitchell	Secretary
Pamela White	Treasurer

Schedule H. Organizations Providing Scholarship Benefits, Student Aid, etc., to Individuals

1 a Describe the nature and the amount of the scholarship benefit, student aid. etc., including the terms and conditions governing its use, whether a gift of a loan, and how the availability of the scholarship is publicized. If the organization has established or will establish several categories of scholarship benefits. Identity each kind of benefit and explain how the organization determines the recipients for each category. Attach a sample copy of any application the organization requires individuals to complete to be considered for scholarship grants, loans, or similar benefits. (Private foundations that make grants for travel, study, or other similar purposes are required to obtain advance approval of scholarship procedures. See Regulations sections 53.4945-4(c) and (d).)

The scholarship will be a free gift and the amount will be determined by what other source of funding the students were able to obtain and the number of students applying and qualifying via our guidelines (see Part II, Section I for additional information).

b If you want this application considered as a request for approval of grant procedures in the event we determine that the organization is a private foundation, check here . . . . ▶ ☐

c If you checked the box in 1b above, check the box(es) for which you wish the organization to be considered.

☐ 4945(g)(1) ☐ 4945(g)(2) ☐ 4945(g)(3)

2 What limitations or restrictions are there on the class of individuals who are eligible recipients? Specifically explain whether there are, or will be, any restrictions or limitations in the selection procedures based upon race or the employment status of the prospective recipient or any relative of the prospective recipient. Also indicate the approximate number of eligible individuals

The only limitations we are imposing initially are to look first at the financially challenged qualified students. If funds are still available, additional scholarships will be made available to those with the strongest academic record, exceptional test scores, community service involvement and proven leadership skills..

3 Indicate the number of grants the organization anticipates making annually . . . . ▶ 10(ten)

4 If the organization bases its selections in any way on the employment status of the applicant or any relative of the applicant. indicate whether there is or has been any direct or indirect relationship between the members of the selection committee and the employer. Also indicate whether relatives of the members of the selection committee are possible recipients or have been recipients.

Our scholarships will be awarded regardless of race, creed or gender. The selections will be "blind selection" by a panel including the selected area schools and/or churches and worker volunteers. Using this method does not close it to family recipients but opens it to everyone.

5 Describe any procedures the organization has for supervising grants (such as obtaining reports or transcripts) that it awards and any procedures it has for taking action if the terms of the grant are violated.

The conditions for the acceptance of this organization's financial aid are as follows: (1)Check is made payable to the college/university of entry (2)The quarterly transcripts of the students grades are reviewed by this organization for grade point averages and/or problem areas (3)The student must maintain a "C" average (4) failure to accomplish items 2 & 3 forfeits future financial aid.

BCS/CD-502 (Rev 08/01)

MICHIGAN DEPARTMENT OF CONSUMER & INDUSTRY SERVICES
BUREAU OF COMMERCIAL SERVICES

Date Received	(FOR BUREAU USE ONLY)
	FILED
	This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document. SEP 30 2003

Tran Info:1 8533398-1 09/08/03
Chk#: 6074 Amt: $20.00
JEWEL BUTLER

Administrator
BUREAU OF COMMERCIAL SERVICES

Name		
PAMELA WHITE		
Address		
City	State	Zip Code
Detroit	Mi	

EFFECTIVE DATE:

Document will be returned to the name and address you enter above.
If left blank document will be mailed to the registered office.

778-126

ARTICLES OF INCORPORATION
For use by Domestic Nonprofit Corporations
(Please read information and instructions on the last page)

Pursuant to the provisions of *Act* 162, *Public* Acts of 1982, the undersigned corporation executes the following Articles:

ARTICLE I

The name of the corporation is:

HILL, RAIFORD, BULLARD SCHOLARSHIP FUND INC

ARTICLE II

The purpose or purposes for which the corporation is organized are:
Said organization is organized exclusively for charitable, religious, educational and scientific purposes. Our organization will provide funds to financially challenged students, regardless of race, creed or gender, with goals and aspiration to attend schools of higher learning.

ARTICLE III

1. The corporation is organized upon a NONSTOCK basis.
(Stock or Nonstock)

2. If organized on a stock basis, the total number of shares which the corporation has authority to issue is ______________. If the shares are, or are to be, divided into classes, the designation of each class, the number of shares in each class, and the relative rights, preferences and limitations of the shares of each class are as follows:

ARTICLE 111 (cont.)

3'. a. If organized on a nonstock basis, the description and value of its real property assets are: (if none, insert "none")

NONE

b. The description and value of its personal property assets are: (if none, insert "none")

NONE

c. The corporation is to be financed under the following general plan:

Through Corporate and Foundation Grants, fundraising Activities and individual donations.

d. The corporation is organized on a DIRECTORSHIP basis
(Membership or Directorship)

ARTICLE IV

1. The address of the registered office is:

DETROIT, Michigan
(Street Address) (City) (ZIP Code)

2. The mailing address of the registered office, if different than above:

Same, Michigan
(Street Address or P.O. BOX) (City) (ZIP Code)

3. The name of She resident agent at the registered office is:

Pam White

ARTICLE V

The name(s) and address(es) of the incorporator(s) is (are) as follows:

Name	Residence or Business Address
Sylvester Benjamin,	
Charles Loftland Jr,	
Angie Weaver,	
Linda Hill Mitchell,	
Pamela White,	
Jewel Butler,	

Use space below for additional Articles or for continuation of previous Articles. Please identify any Article being continued or **added.** Attach additional **pages if** needed

VI SAID ORGANIZATION IS ORGANIZED EXCLUSIVELY FOR CHARITABLE, RELIGIOUS, EDUCATIONAL, AND SCIENTIFIC PURPOSES, THE MAKING OF DISTRIBUTIONS TO ORGANIZATIONS THAT QUALIFY AS EXEMPT ORGANIZATIONS UNDER SECTION 501 (c)(3) OF THE INTERNAL REVENUE CODE, OR CORRESPONDING SECTION OF ANY FUTURE FEDERAL TAX CODE.

VII NO PART OF THE NET EARNINGS OF THE ORGANIZATION SHALL INURE TO THE BENEFIT OF, OR BE DISTRIBUTAL TO ITS MEMBERS, TRUSTEES, OFFICERS, OR OTHER PRIVATE PERSONS, EXCEPT THAT THE ORGANIZATION SHALL BE AUTHORIZED AND EMPOWERED TO PAY REASONABLE COMPENSATION FOR SERVICES RENDERED AND TO MAKE PAYMENTS AND DISTRIBUTIONS IN FURTHERANCE OF THE PURPOSES SET FORTH IN THE PURPOSE CLAUSE HEREOF. NO SUBSTANTIAL PART OF THE ACTIVITIES OF THE ORGANIZATION SHALL BE THE CARRYING ON OF PROPAGANDA, OR OTHERWISE ATTEMPTING TO INFLUENCE LEGISLATION, AND THE ORGANIZATION SHALL NOT PARTICIPATE IN, OR INTERVENE IN (INCLUDING THE PUBLISHING OR DISTRIBUTION OF STATEMENTS) ANY POLITICAL CAMPAIGN ON BEHALF OF ANY CANDIDATE FOR PUBLIC OFFICE. NOTWITHSTANDING ANY OTHER PROVISION OF THIS DOCUMENT, THE ORGANIZATION SHALL NOT CARRY ON ANY OTHER ACTIVITIES NOT PERMITTED TO BE CARRIED ON (a) BY AN ORGANIZATION EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE, CORRESPONDING SECTION OF ANY FUTURE FEDERAL TAX CODE, OR (b) BY AN ORGANIZATION, CONTRIBUTIONS TO WHICH ARE DEDUCTIBLE UNDER SECTION 170(c)(2) OF THE INTERNAL REVENUE CODE, OR CORRESPONDING SECTION OF ANY FUTURE FEDERAL TAX CODE.

VIII UPON THE DISSOLUTION OF THE ORGANIZATION AND AFTER THE PAYMENT OF THE PROVISION FOR PAYMENT OF ALL THE LIABILITIES OF THE ORGANIZATION, THE BOARD OF DIRECTORS SHALL DISPOSE OF ALL ASSETS OF THE ORGANIZATION, OR TO ORGANIZATIONS THAT ARE THAN QUALIFIED AS TAX EXEMPT ORGANIZATIONS UNDER SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE. ANY ASSETS NOT SO DISPOSED OF SHALL BE DISPOSED OF BY A COURT OF COMPETENT JURISDICTIOW IN THE COUNTY IN WHICH THE PRINCIPLE OFFICE OF THE ORGANIZATION IS THEN LOCATED.

I (We), the incorporator(s) sign my (our) name(s) this 6th day of September, 2003

Pamela White, Treasurer

ADDITIONAL ARTICLES

IX THE "VOLUNTEER DIRECTOR" OF THIS CORPORATION IS NOT LIABLE TO THE CORPORATION, ITS MEMBERS OR SHAREHOLDERS FOR MONETARY DAMAGES RESULTING FROM BREACH OF THE VOLUNTEER DIRECTOR'S FIDUCIARY DUTY, WITH THE FOLLOWING FIVE EXCEPTIONS:

1. A BREACH OF THE DIRECTOR'S DUTY OF LOYALTY TO THE CORPORATION OR ITS SHAREHOLDERS OR MEMBERS.

2. ACTS OR OMISSIONS NOT IN GOOD FAITH OR THAT INVOLVED INTENTIONAL MISCONDUCT OR A KNOWING VIOLATION OF THE LAW.

3. A VIOLATION OF SECTION 551(1) OF THE MICHIGAN NONPROFIT CORPORATION ACT.

4. A TRANSACTION FROM WHICH THE DIRECTOR DERIVED AN IMPROPER PERSONAL BENEFIT.

5. AN ACT OR OMISSION THAT IS GROSSLY NEGLIGENT.

THE CORPORATION ASSUMES ALL LIABILITY TO ANY PERSON OTHER THAN THE CORPORATION OR ITS MEMBERS FOR ALL ACTS OR OMISSIONS OF A VOLUNTEER DIRECTOR INCURRED IN THE GOOD FAITH PERFORMANCE OF HIS OR HER DUTIES AS A DIRECTOR, OCCURING ON OR AFTER THE DATE THIS RESOLUTION IS APPROVED BY THE MEMBERSHIP.

THE CORPORATION ASSUMES THE LIABILITY FOR ALL ACTS OR OMISSIONS OF A NONDIRECTOR VOLUNTEER, PROVIDED THAT: THE VOLUNTEER AS ACTING OR REASONABLY BELIEVE HE/SHE WAS ACTING WITHIN THE SCOPE OF HIS/HER AUTHORITY; THE VOLUNTEER HAS ACTING IN GOOD FAITH; THE VOLUNTEER'S CONDUCT WAS NOT AN INTENTIONAL TORT; THE VOLUNTEER'S CONDUCT WAS NOT A TORT ARISING OUT OF THE OWNERSHIP, MAINTENANCE OR USE OF A MOTOR VEHICLE AS DESCRIBED IN 209(e)(v) OF THE MICHIGAN NONPROFIT CORPORATION ACT..

September 6, 2003

This resolution is adopted by the incorporators giving Pamela White, Treasurer, the authority to sign these Articles of Incorporation on behalf of the Hill, Raiford, Bullard Scholarship Fund Inc.

CERTIFIED BY

Acting Secretary

September 6, 2003

September 6, 2003

Charitable Contributions - Substantiation and Disclosure Requirements

UNDER THE NEW LAW, CHARITIES WILL NEED TO PROVIDE NEW KINDS OF INFORMATION TO DONORS. Failure to do so may result in denial of deductions to donors and the imposition of penalties on charities.

Legislation signed into law by the President on August 10, 1993, contains a number of significant provisions affecting tax-exempt charitable organizations described in section 501 (c)(3) of the Internal Revenue Code. These provisions include: (1) new substantiation requirements for donors, and (2) new public disclosure requirements for charities (with potential penalties for failing to comply). Additionally, charities should note that donors could be penalized by loss of the deduction if they fail to substantiate. THE SUBSTANTIATION AND DISCLOSURE PROVISIONS APPLY TO CONTRIBUTIONS MADE AFTER DECEMBER **31,1993.**

Charities need to familiarize themselves with these tax law changes in order to bring themselves into compliance. This Publication alerts you to the new provisions affecting tax-exempt charitable organizations. Set forth below are brief descriptions of the new law's key provisions. The Internal Revenue Service plans to provide further guidance in the near future.

Donor's Substantiation Requirements

Documenting Certain Charitable Contributions. — Beginning January 1, 1994, no deduction will be allowed under section 170 of the Internal Revenue Code for any charitable contribution of $250 or more unless the donor has contemporaneous written substantiation from the charity. In cases where the charity has provided goods or services to the donor in exchange for making the contribution, this contemporaneous written acknowledgement must include a good faith estimate of the value of such goods or services. Thus, taxpayers may no longer rely solely on a cancelled check to substantiate a cash contribution of $250 or more.

The substantiation must be "contemporaneous." That is, it must be obtained by the donor no later than the date the donor actually files a return for the tax year in which the contribution was made. If the return is filed after the due date or extended due date, then the substantiation must have been obtained by the due date or extended due date.

The responsibility for obtaining **this** substantiation lies with the donor, who must request it from the charity. The charity is not required to record or report this information to the IRS on behalf of donors.

The legislation provides that substantiation will <u>not</u> be required if, in accordance with regulations prescribed by the Secretary, the charity reports directly to the IRS the information required to be provided in the written substantiation. At present, there are no regulations establishing procedures for direct reporting by charities to the IRS of charitable contributions made in 1994. Consequently, charities and donors should be prepared to provide/obtain the described substantiation for 1994 contributions of $250 or more.

There is no prescribed format for the written acknowledgement. For example, letters, postcards or computer-generated forms may be acceptable. The acknowledgement does not have to include the donor's social security or tax identification number. It must, however, provide sufficient information to substantiate the amount of the deductible contribution. The acknowledgement should note the amount of any cash contribution. However, if the donation is in the form of property, then the acknowledgement must describe, but need not value, such property. Valuation of the donated property is the responsibility of the donor.

The written substantiation should also note whether the donee organization provided any goods or services in consideration, in whole or in part, for the contribution **and,** if so, must provide a description and good-faith estimate of the value of the goods or services. In the new law these are referred to as "quid pro quo contributions."

Please note that there is a new **law requiring** charities to furnish disclosure statements to donors for such quid pro quo donations in excess of $75. This is addressed **in** the next section regarding **Disclosure** By Charity.

If the goods or services consist entirely of intangible religious benefits, the statement should indicate this. but the statement need not describe or provide an estimate of the value of these benefits. "Intangible religious benefits" are also discussed in the following section on Disclosure By Charity. If. on the other hand, the donor received nothing in return for the contribution- the written substantiation must so state.

The present law remains in effect that, generally, if the value of an item or group of like items exceeds $5,000, the donor must obtain a qualified appraisal and submit an appraisal summary with the return claiming the deduction.

The organization may either provide separate statements for each contribution of $250 or more from a taxpayer, or furnish periodic statements substantiating contributions of $250 or more.

Separate payments **are** regarded as independent contributions and are not aggregated for purposes of measuring the $250 threshold. However, the Service is authorized to establish anti-abuse rules to prevent avoidance of the substantiation requirement by taxpayers writing separate smaller checks on the same date.

If donations are made through payroll deductions, the deduction from each paycheck is regarded as a separate payment.

A charity that knowingly provides false written substantiation to a donor may **be** subject to the penalties for aiding and abetting an understatement of tax liability under section 6701 of the Code.

Disclosure by Charity of Receipt of Quid Pro Quo Contribution

Beginning January 1, 1994, under new section 6115 of the Internal Revenue Code, a charitable organization must provide a written disclosure statement to donors who make a payment, described as a "quid pro quo contribution," in excess of $75. This requirement is separate from the written substantiation required for deductibility purposes as discussed above. While, in certain circumstances, an organization may be able to meet both requirements with the same written document, an organization must be careful to satisfy the section 6115 written disclosure statement requirement in a timely manner because of the penalties involved.

A quid pro quo contribution is a payment made partly as a contribution and partly for goods or services provided to the donor by the charity. An example of a quid pro quo contribution is where the donor gives a charity $100 in consideration for a concert ticket valued at $40. In this example, $60 would be deductible. Because the donor's payment (quid pro quo contribution) exceeds $75, the disclosure statement must be furnished, even though the deductible amount does not exceed $75.

Separate payments of $75 or less made at different times of the year for separate fund-raising events will not be aggregated for purposes of the $75 threshold. However, the Service is authorized to develop anti-abuse rules to prevent avoidance of this disclosure requirement in situations such as the writing of multiple checks for the same transaction.

The required written disclosure statement must:

(1) inform the donor that the amount of the contribution that is de-

ductible for federal income tax purposes is limited to the excess of any money (and the value of any property *other* than money) contributed by the donor over the value of goods or services provided by the charity, and

(2) provide the donor with a good-faith estimate of the value of the goods or services that the donor received.

The charity must famish the statement in connection with either the solicitation or the receipt of the quid pro quo contribution. If the disclosure statement is famished in connection with a particular solicitation, it is not necessary for the organization to provide another statement when the associated contribution is actually received.

Tie disclosure must be in writing and must *be* made in a manner that is reasonably likely to come to the attention of the donor. For example, a disclosure in small print within a larger document might not meet this requirement.

In the following three circumstances, the disclosure statement is not required.

(1) Where the only goods or services given to a donor meet the standards for "insubstantial value" set out in section 3.01, paragraph 2 of Rev. Rroc. 90-12, 1990-1 C.B. 471, as amplified by section 2.01 of Rev. Proc. 92-49, 1992-1 C.B. 987 (or any updates or revisions thereof);

(2) Where there is no donative element involved in a particular transaction with a charity, such as in a typical museum gift *shop* sale.

(3) Where there is only an intangible religious benefit provided to the donor. The intangible religious benefit must be provided to the donor by an organization organized exclusively for religious purposes, and must *be* of a type that generally is not sold in a commercial transaction outside the donative context. An example of an intangible religious benefit would be admission to a religious ceremony. The exception also generally applies to de minimis tangible benefits, such as wine, provided in connection with a religious ceremony. The intangible religious benefit exception, however, does not apply to such items as payments for tuition for education leading to a recognized degree, or for travel services. or consumer goods.

A penalty is imposed on charities that do not meet the disclosure requirements. For failure to make the required disclosure in connection with a quid pro quo contribution of more than $75, there is a penalty of $10 per contribution, not to exceed $5,000 per fundraising event or mailing. The charity may avoid the penalty if it can show that the failure was due to reasonable cause.

Please note that the prevailing basic rule allowing donor deductions only to the extent that the payment exceeds the fair market value of the goods or services received in return still applies generally to all quid pro quo contributions. The $75 threshold pertains only to the obligation to disclose and the imposition of the $10 per contribution penalty, not the rule on deductibility of the payment.

Department of the Treasury
Internal Revenue Service
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Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224