

**Application for Recognition of Exemption
Under Section 501(a) or Section 521
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/Form1024 for instructions and the latest information.**Note:** If exempt status is approved, this application will be open for public inspection.

Use the "?" buttons throughout this form for help in completing this application. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 877-829-5500.

If you cannot complete required responses within the textbox limits throughout this form, upload your additional narratives with the other required documents.

Part I Identification of Applicant**1** Full Name of Organization (exactly as it appears in your organizing document)

MARYLAND ACUPUNCTURE SOCIETY

2 Care of Name (if applicable)

DENISE TYSON

3 Mailing Address (number, street and room/suite)

PO BOX 5498

4 City

TAKOMA PARK

5 Country

United States

6 State

Maryland

7 Zip Code + 4

20913-5498

8 Foreign Province (or State)**9** Foreign Postal Code**10** Employer Identification Number

52-1924048

11 Month Tax Year Ends

DECEMBER

12 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative)

DENISE TYSON

13 Contact Telephone Number

301-806-4433

14 Fax Number (optional)

410-774-0799

15 User Fee Submitted

\$600.00

16 Organization's Website (if available): www.marylandacupuncturesociety.org**17** List the names, titles, and mailing addresses of your officers, directors, and/or trustees.

First Name: DENISE

Last Name: TYSON

Title: PRESIDENT

Mailing Address: 305 NEVADA AVE UNIT 4406

City: ODENTON

State (or Province): MD

Zip Code (or Foreign Postal Code): 21113

First Name: CINDY

Last Name: TRAN

Title: SECRETARY

Mailing Address: 14407 WESTMEATH DRIVE

City: LAUREL

State (or Province): MARYLAND

Zip Code (or Foreign Postal Code): 20707

First Name: LYNNE

Last Name: VANCE

Title: VP EXTERNAL AFFAIRS

Mailing Address: 15837 HAYNES RD

City: LAUREL

State (or Province): MARYLAND

Zip Code (or Foreign Postal Code): 20707

First Name: CHRISTINA

Last Name: VAN NORMAN

Title: TREASURER

Mailing Address: 24724 HIPSLEY MILL RD

City: LAYTONSVILLE

State (or Province): MARYLAND

Zip Code (or Foreign Postal Code): 20882

First Name: TOM

Last Name: INGEGNO

Title: VP PUBLIC AFFAIRS

Mailing Address: 8855 GREEN NEEDLE DR

City: NOTTINGHAM

State (or Province): MARYLAND

Zip Code (or Foreign Postal Code): 21236

☐ Check here to add more officers, directors, and/or trustees.

RAYMOND SHAW, VP INTERNAL AFFAIRS

Part II Organizational Structure

- 1** You must be a corporation, limited liability company (LLC), unincorporated association, or trust to be tax exempt.

Select your type of organization.

☒ Corporation

At the end of this form, you must upload a copy of your articles of incorporation (and any amendments) that shows proof of filing with the appropriate state agency.

☐ Limited Liability Company (LLC)

At the end of this form, you must upload a copy of your articles of organization (and any amendments) that shows proof of filing with the appropriate state agency. Also, if you adopted an operating agreement, upload a copy, along with any amendments.

☐ Unincorporated Association

At the end of this form, you must upload 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.

☐ Trust

At the end of this form, you must upload a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.

- 2** Enter the date you formed. (MM/DD/YYYY)

02/28/1996

- 3** Select your state (or U.S. territory) of incorporation or other formation. If you were formed under the laws of a foreign country, select Foreign Country.

Maryland

- 4** Have you adopted bylaws? If "Yes," at the end of this form, upload a current copy showing the date of adoption. If "No," explain how you select your officers, directors, or trustees.

☒ Yes ☐ No

Part II **Organizational Structure** *(continued)*

5 Check the appropriate box below to indicate the section under which you are applying:

- ☐ Section 501(c)(2)—Title holding corporations (Schedule A)
- ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule B)
- ☒ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C)
- ☐ Section 501(c)(7)—Social clubs (Schedule D)
- ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E)
- ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Schedule F)
- ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E)
- ☐ Section 501(c)(11)—Teachers' Retirement Fund Associations
- ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G)
- ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H)
- ☐ Section 501(c)(14)—Credit Unions (Schedule I)
- ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (See Instructions for Part III)
- ☐ Section 501(c)(16)—Corporations organized to finance crop operations
- ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Schedule J)
- ☐ Section 501(c)(18)—Employee funded pension trusts (created before June 25, 1959)
- ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K)
- ☐ Section 501(c)(21)—Black Lung Benefit Trusts
- ☐ Section 501(c)(22)—Withdrawal Liability Payment Funds
- ☐ Section 501(c)(23)—Veterans' organizations (created before 1880)
- ☐ Section 501(c)(25)—Title holding corporations or trusts with multiple parents (Schedule A)
- ☐ Section 501(c)(26)—State-Sponsored High-Risk Health Coverage Organizations
- ☐ Section 501(c)(27)—State-Sponsored Worker's Compensation Reinsurance Organizations
- ☐ Section 501(c)(28)—National Railroad Retirement Investment Trust
- ☐ Section 501(c)(29)—Qualified Nonprofit Health Insurance Issuers (See Instructions for Part III)
- ☐ Section 501(d)—Religious and apostolic organizations (Schedule L)
- ☐ Section 521—Farmers' Cooperative Associations (Schedule M)

Part III Your Activities

- 1 Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document or speculate about potential future programs. Your narrative description of activities should be thorough and accurate because we determine whether you qualify for exempt status based on the information in your application.

For each past, present, or planned activity, include information that answers the following questions:

- What is the activity?
- Who conducts the activity?
- Where is the activity conducted?
- What percentage of your total time is allocated to the activity?
- How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
- How does the activity further your exempt purposes?

Maryland Acupuncture Society was formed in 1996 to serve the professional needs of licensed acupuncturists in the state of Maryland. The activities of this professional organization include:

1. Professional advocacy for the professionals practicing Chinese Medicine and Acupuncture led by the President and VP, External Affairs - 20 percent time allocated
This activity is funded by member dues and revenue from offering professional development seminars. This activity comprises 20 percent of the budget.
Detailed activities include:
Attending Maryland Acupuncture Board meetings to recommend, advise and monitor proposed regulations monthly to support professional members since 1996,
last meeting was November 15, 2022 and next meeting is January 2023.
Meeting with Federal and Maryland State Legislators to gain sponsorship of legislation which supports the profession and promotes patient safety such as Lobby Day
at the Maryland House of Assembly every March since 2005. The next Lobby Day is scheduled for March 2023.
VP, Internal Affairs chairs the Advocacy Committee to organize members to support advocacy events such as letter writing campaigns and testifying at legislative hearings each U.S. Congressional and Maryland Assembly session.
2. Continuing education seminars to comply with the State Board license and NCCAOM certification requirements led by VP, Internal Affairs - 60 percent time allocated
This activity is funded by revenue from offering professional development seminars. This activity comprises 50 percent of the budget.
Maryland Acupuncture Society's central mission is to support acupuncturists in Maryland. In order to maintain their state acupuncture licenses, acupuncturists in Maryland must complete 30 hours of continuing education per license cycle (every two years). By providing continuing education classes to members at a discount,
MAS is enhancing the professional development and education of acupuncturists in Maryland, and helping them fulfill an important license renewal requirement.
Importantly, many of our educational classes are also raising funds to support the work we do, in particular to pay the team of lobbyists that we employ to promote legislation that supports acupuncturists in our state.

MAS has offers continuing education which is certified through the National Certification Commission for Acupuncture and Oriental Medicine (NCCAOM). Acupuncture practitioners who are licensed and/or have certification through NCCAOM must take a certain number of NCCAOM credentialed credit hours to maintain their state license. Below is a sampling of our educational seminars and workshops throughout the years, dating back to 2003 (our earliest records).

Class Title: Traditional Chinese Medical Orthopedics by Alex Tiberi, April, 2003, 14 NCCAOM PDA

Class Description and how it furthers our organization's purpose: This class covered acupuncture treatment topics which would enhance the acupuncturist's ability to serve their clients by treating commonly seen issues, such as limb pain, fibromyalgia, and arthritis.

Class Title: Chinese Scalp Acupuncture presented by Dr. Jason Jishun Hao, March 2017, 14 NCCAOM PDA

Class Description and how it furthers our organization's purpose: This course introduces an acupuncture technique called Chinese Scalp Acupuncture, which has numerous clinical applications, specifically for treating acute and chronic central nervous system disorders.

Class Title: Gu Syndrome Essential Oils for Chronic Lyme Disease with Greg Lee, January 2022, 7 NCCAOM PDA

Class Description and how it furthers our organization's purpose: This course covers the most effective essential oils that are helping Lyme disease patients, how to use them safely internally, and multiple delivery methods for targeting these persistent infections, toxins, and inflammatory compounds in their hiding places in the body.

3. Public awareness events such as Acupuncture and Herbal Medicine Day ever October since 2016. Next Proclamation of Acupuncture and Herbal Medicine Day is scheduled for October 2023 through the Maryland Governor's Office. This activity is led by the VP of Public Affairs. 10 percent time allocated. This activity is funded by member dues and revenue from offering professional development seminars. This activity comprises 20 percent of the budget. Detailed activities include: Social media posts on the MAS public Facebook, Instagram and LinkedIn sites which is an ongoing daily activity.

4. Mentoring opportunities for students enrolled in the professional study of Chinese Medicine and Acupuncture and newly licensed acupuncturists. 10 percent time allocated. This activity is funded by member dues and revenue from offering professional development seminars. This activity comprises 10 percent of the budget. Detailed activities include: Experienced practitioner matching with mentees and Coaching.

Part III Your Activities (continued)

- 2** Enter the 3-character NTEE Code that best describes your activities.

E03

Or check here if you want the IRS to select the NTEE Code that best describes your activities. ☐

- 3** Do you or will you spend any money or time attempting to influence the selection, nomination, election, or appointment of any person to any federal, state, or local public office or to an office in a political organization? If "Yes," explain in detail and list the amounts of money and time you spent or plan to spend in each case.

☐ Yes ☒ No

- 4** 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," explain. If "No," continue to Line 5.

☐ Yes ☒ No

- 4a** Are you a successor to a for-profit organization?

☐ Yes ☐ No

- 4b** List the name, last address, and EIN of your predecessor organization and describe its activities.

- 4c** List the owners, partners, principal stockholders, officers, and governing board members of your predecessor organization. Include their names, addresses, and share/interest in the predecessor organization (if for-profit).

Part III **Your Activities** *(continued)*

- 4d** Explain your relationship with your predecessor organization and why you took over its activities or assets or converted from for-profit to nonprofit status.

- 4e** Do you or will you maintain a working relationship with any of the persons listed in Line 4c or with any for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the relationship. ☐ Yes ☐ No

- 4f** Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and if an appraisal was obtained, at the end of this form upload a copy. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof and describe any restrictions that were placed on the use or sale of the assets. ☐ Yes ☐ No

- 4g** Were any debts or liabilities transferred from the predecessor organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed. ☐ Yes ☐ No

Part III Your Activities (continued)

- 4h** Will you lease or rent any property or equipment to or from the predecessor organization or any persons listed in Line 4c or a for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the arrangement(s) including how the lease or rental value was determined. ☐ Yes ☐ No

- 5** Do you have members? If "Yes," state your membership requirements, your classes of membership, the number of members in each class, and the voting rights or privileges associated with each class. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. ☒ Yes ☐ No

Membership is voluntary. The classes of membership are as follows: Professional Membership (Voting) 350 members - Full membership is available to Licensed Acupuncturists in the State of Maryland as defined in the Maryland Acupuncture Act (1994) Student Membership (Voting) 50 members - Student membership is available to students currently studying acupuncture and/or Oriental medicine in a course of training that is approved by the Maryland State Board of Higher Education, who are not now, nor have ever been licensed or registered to practice acupuncture. Associate Membership (NonVoting) 20 members - Associate membership is available to other health care professionals, educational institutions, organizations and consumers. Allopathic Provider Membership (Non-Voting) 20 members - Allopathic Provider membership is available to any state licensed health care provider who is not a Licensed Acupuncturist.

- 6** Do you or will you make any distributions of property or surplus funds to shareholders or members? If "Yes," explain. ☐ Yes ☒ No

- 7** Have you or will you issue capital stock? If "Yes," state the class or classes of stock, number and par value of the shares, consideration for which stock was issued, and if any dividends have been or will be paid. ☐ Yes ☒ No

Part III Your Activities (continued)**8** Explain how your assets will be distributed upon dissolution.

Assets will be donated to the American Association of Acupuncturists which is our national professional association and a 501c6 organization.

9 Do you or will you have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? If "Yes," describe the arrangement, including the terms and conditions of eligibility for membership and benefits.

☐ Yes ☒ No

10 Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization, the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 11.

☐ Yes ☒ No

10a 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

Part III Your Activities (continued)

- 10b** 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 periodic reporting requirements, auditing grantees, site visits by your employees or compliance checks by impartial experts, etc., to verify that grant funds are being used appropriately. ☐ Yes ☐ No

- 10c** Do you share board members or other key personnel with the recipient organizations? If "Yes," identify the relationships. ☐ Yes ☐ No

- 10d** When you make grants, loans, or other distributions to foreign organizations, will you check the Office of Foreign Assets Control (OFAC) List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-exempt activities. ☐ Yes ☐ No

- 10e** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? ☐ Yes ☐ No

- 10f** Will you acquire from OFAC the appropriate license and registration where necessary? ☐ Yes ☐ No

- 11** Do you or will you operate in a foreign country or countries? If "Yes," name each foreign country and region within each country in which you do or will operate and describe your operations in each one. If "No," continue to Part IV. ☐ Yes ☒ No

Part III Your Activities (continued)

- 11a** When you conduct activities in foreign countries, will you check the Office of Foreign Assets Control (OFAC) List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-exempt activities. ☐ Yes ☐ No

- 11b** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? ☐ Yes ☐ No

- 11c** Will you acquire from OFAC the appropriate license and registration where necessary? ☐ Yes ☐ No

Part IV Compensation and Other Financial Arrangements

- 1** Do you or will you compensate your officers, directors, trustees, employees, members, or independent contractors? If "No," continue to Line 2. ☒ Yes ☐ No

- 1a** Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? If "No," describe how you set compensation that is reasonable. ☒ Yes ☐ No

- 1b** Do you or will you compensate any of your officers, directors, trustees, employees, members, or independent contractors through nonfixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all nonfixed compensation agreements. ☐ Yes ☒ No

Part IV Compensation and Other Financial Arrangements (continued)

- 2** Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations 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; (iv) your highest compensated employees; (v) your highest compensated independent contractors; or (vi) any member of your organization? If "Yes," describe any such transactions that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value.

☐ Yes ☒ No

- 3** Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations 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; (iv) your highest compensated employees; (v) your highest compensated independent contractors; or (vi) any member of your organization? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value.

☐ Yes ☒ No

- 4** Do you or will you be paid for services you perform? If "Yes," describe these services, the income and expenses related to the services, and how they further your exempt purposes.

☐ Yes ☒ No

- 5** Do you or will you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," for each joint venture, state your ownership percentage and your investment in each joint venture, describe the tax status of all other participants, describe the activities of each and how you exercise control over those activities, and describe how each joint venture furthers your exempt purposes.

☐ Yes ☒ No

Part V Financial Data**A. Statement of Revenues and Expenses**

Type of revenue	Current tax year	2 prior or succeeding tax years	
	From: 01/01/2021 To: 12/31/2021	From: 01/01/2020 To: 12/31/2020	From: 01/01/2019 To: 12/31/2019
1 Gifts, grants, and contributions received	\$0.	\$0.	\$0.
2 Membership fees received	\$5,312.	\$18,663.	\$26,656.
3 Gross investment income	\$0.	\$0.	\$0.
4 Net unrelated business income	\$0.	\$0.	\$0.
5 Taxes levied for your benefit	\$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.
7 Any revenue not otherwise classified (provide an itemized list below)	\$0.	\$0.	\$0.
8 Total of lines 1 through 7	\$5,312.	\$18,663.	\$26,656.
9 Gross receipts from any activity that is related to your exempt purpose (provide an itemized list below)	\$61,670.	\$92,755.	\$63,034.
10 Total of lines 8 and 9	\$66,982.	\$111,418.	\$89,690.
11 Net gain or loss on sale of capital assets (provide an itemized list below)	\$0.	\$0.	\$0.
12 Total Revenue	\$66,982.	\$111,418.	\$89,690.
Type of expense	Current tax year	2 prior or succeeding tax years	
13 Fundraising expenses	\$33,474.	\$58,257.	\$71,324.
14 Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)	\$0.	\$0.	\$0.
15 Disbursements to or for the benefit of members (provide an itemized list below)	\$0.	\$0.	\$0.
16 Compensation of officers, directors, and trustees	\$0.	\$0.	\$0.
17 Other salaries and wages	\$0.	\$0.	\$0.
18 Interest expense	\$0.	\$0.	\$0.
19 Occupancy (rent, utilities, etc.)	\$0.	\$0.	\$0.
20 Depreciation and depletion	\$0.	\$0.	\$0.
21 Professional fees	\$49,160.	\$66,323.	\$37,976.
22 Any expense not otherwise classified, such as program services (provide an itemized list below)	\$0.	\$0.	\$0.
23 Total Expenses	\$82,634.	\$124,580.	\$109,300.

24 Itemized financial data

Income itemized for 2021: Continuing Education recordings - \$12,811 Seminar Tuition - \$50,114 Membership Dues - \$5,312 and Income itemized for 2020: Continuing Education recordings - \$42,209 Seminar Tuition - \$50,546 Membership Dues - \$18,663 and Income Itemized for 2019: Continuing Education recordings - \$6,792 Seminar Tuition - \$55,917 Membership Dues - \$26,656 Newsletter Advertising - \$325

Part V Financial Data (continued)

B. Balance Sheet (for your most recently completed tax year)		Year End: 12/31/2021
Assets		
1 Cash		\$24,758.
2 Accounts receivable, net		\$0.
3 Inventories		\$0.
4 Bonds and notes receivable (provide an itemized list below)		\$0.
5 Corporate stocks (provide an itemized list below)		\$0.
6 Loans receivable (provide an itemized list below)		\$0.
7 Other investments (provide an itemized list below)		\$0.
8 Depreciable assets (provide an itemized list below)		\$0.
9 Land		\$0.
10 Other assets (provide an itemized list below)		\$0.
11 Total Assets		\$24,758.
Liabilities		
12 Accounts payable		\$0.
13 Contributions, gifts, grants, etc. payable		\$0.
14 Mortgages and notes payable (provide an itemized list below)		\$0.
15 Other liabilities (provide an itemized list below)		\$0.
16 Total Liabilities		\$0.
Fund Balances or Net Assets		
17 Total fund balances or net assets		\$24,578.
18 Total Liabilities and Fund Balances or Net Assets		\$24,578.

19 Itemized financial data

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Part VI Reinstatement After Automatic Revocation

- 1** Are you applying for reinstatement of exemption after being automatically revoked for failure to file required returns or notices for three consecutive years? If "No," continue to Part VII. ☐ Yes ☒ No
- 1a** Revenue Procedure 2014-11, 2014-1 C.B. 411, provides procedures for reinstating your tax-exempt status. Select the section of Revenue Procedure 2014-11 under which you want us to consider your reinstatement request.
- ☐ Section 4. You are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.
- ☐ Section 5. You are seeking retroactive reinstatement under section 5 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 5, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in at least one of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices.
- ☐ Section 6. You are seeking retroactive reinstatement under section 6 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 6, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in each of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices.
- ☐ Section 7. You are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filing this application.

Part VII Annual Filing Requirements

If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.

- 1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N?

☐ Yes ☒ No

If "Yes," are you claiming you are excepted from filing because you are:

- ☐ An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418
- ☐ Other (describe)

Part VIII Signature

- ☐ 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, and to the best of my knowledge it is true, correct, and complete.

DENISE TYSON
(Type name of signer)

PRESIDENT
(Type title or authority of signer)

01/09/2023
(Date)

Upload checklist:

- ☒ Organizing document (and any amendments)
- ☒ Bylaws, if adopted
- ☐ Form 2848, Power of Attorney and Declaration of Representative (if applicable)
- ☐ Form 8821, Tax Information Authorization (if applicable)
- ☐ Supplemental responses (if applicable)
- ☐ Expedited handling request (if applicable)

Schedule A Organizations described in section 501(c)(2) or 501(c)(25)—Title holding corporations or trusts

- 1** List the name, address, and EIN of the organization(s) for which title to property is held.

- 2** Describe the property to which you hold or will hold title.

- 3** Do you or will you turn over the entire amount of your income, less expenses, to the organization(s) for which title to property is held? If "No," state the purpose for which the excess is or will be retained. ☐ Yes ☐ No

- 4** Do you or will you engage in any activities other than holding title to property and collecting income therefrom? If "Yes," describe those activities in detail. ☐ Yes ☐ No

- 5** Check the appropriate box below to indicate the section under which you are applying:

- ☐ Section 501(c)(2)—Title holding corporations (continue to Line 6)
- ☐ Section 501(c)(25)—Title holding corporations or trusts with multiple parents

- 5a** Are your shareholders or beneficiaries permitted to dismiss your investment adviser upon a majority vote? ☐ Yes ☐ No

- 5b** Are your shareholders or beneficiaries permitted to terminate their interest in you by selling or exchanging their stock or interest to any organization described in section 501(c)(25)(C) so long as the sale or exchange does not increase the number of your shareholders or beneficiaries above 35, or by having their stock or interest redeemed by you after they provide you 90 days' notice? ☐ Yes ☐ No

Schedule A Organizations described in section 501(c)(2) or 501(c)(25)—Title holding corporations or trusts (continued)**5c** Do you or will you hold interests in partnerships or real estate trusts? If "Yes," explain.☐ Yes ☐ No**5d** Do you or will you make mortgage loans? If "Yes," explain.☐ Yes ☐ No**5e** Do you or will you hold property through a corporation, partnership, or trust? If "Yes," explain.☐ Yes ☐ No**6** Do you or will you receive rent attributable to personal property leased with real property? If "Yes," what percentage of the total rent is attributable to personal property?☐ Yes ☐ No

Schedule A Organizations described in section 501(c)(2) or 501(c)(25)—Title holding corporations or trusts (continued)

- 7 Do you or will you receive income which is incidentally derived from the holding of real property, such as income from operation of a parking lot or from vending machines? If "Yes," what percentage of your gross income is incidentally derived from the holding of real property? ☐ Yes ☐ No

- 8 Will you receive income other than rent from real property or personal property leased with real property or income which is incidentally derived from the holding of real property? If "Yes," describe the source of the income. ☐ Yes ☐ No

Schedule B Organizations described in section 501(c)(5)—Labor, agricultural, or horticultural organizations

1 Select your type of organization from the list below.

- ☐ Labor organization
- ☐ Agricultural organization (continue to Line 3)
- ☐ Horticultural organization (continue to Line 3)

2 Are you organized under the terms of a collective bargaining agreement? If "Yes," at the end of this form, upload a ☐ Yes ☐ No current copy. Continue to Line 4.

3 Describe the products your members produce or will produce, if applicable. If you are a fishermen's organization, describe the kinds of aquatic resources that are cultivated or harvested by your members.

4 Describe any services you perform or will perform for members or others.

Schedule C Organizations described in section 501(c)(6)—Business leagues, chambers of commerce, etc.

1 Select your type of organization from the list below.

- ☒ Business league
- ☐ Chamber of commerce
- ☐ Real estate board
- ☐ Board of trade
- ☐ Professional football league

2 Describe your members' common business interests.

To promote professional integrity, development and competency through continuing education, high standards of practice and the support of research. To collaborate with individuals, organizations and legislative bodies on issues and activities that are in accord with our mission. To assist and represent the membership in licensure, regulation, and health care issues. To gather and disseminate factual information and relevant opinion regarding issues of concern to the profession. To advocate and promote consumer education, consumer freedom of choice and affordable access to Oriental medical care. To advocate and promote acupuncture and Oriental medicine in community and public health care settings. To encourage practitioners to support each other in their efforts to serve these areas. To work cooperatively with other health care providers for the wellness of our clients.

3 Describe any services you perform or will perform for members or others.

MAS will represent Maryland Licensed Acupuncturists at national professional conferences which provide professional education. MAS will host continuing education courses to members so that they may maintain licensing requirements. MAS will provide members with public education and research data for the purpose of empowering members to advocate for the acupuncture profession.

4 Do you or will you restrict your membership to individuals, firms, associations, and/or corporations, each representing a different trade, business, occupation, or profession, and organized for the purpose of exchanging information on business prospects? If "Yes," explain.

☐ Yes ☒ No

5 Do you or will you market a specific product(s) and/or brand(s) within an industry? If "Yes," explain.

☐ Yes ☒ No

Schedule C Organizations described in section 501(c)(6)—Business leagues, chambers of commerce, etc. (continued)

- 6 Do you or will you limit your activities to users of a specific product within an industry? If "Yes," explain. ☐ Yes ☒ No

- 7 Do you or will you operate a listing or referral system? If "Yes," explain. ☒ Yes ☐ No

Licensed acupuncturist members will be listed on the Maryland Acupuncture Society website as a resource to the public to find a health provider.

Schedule D Organizations described in section 501(c)(7)—Social clubs

- 1 Do you have regular meetings, gatherings, or facilities where commingling of your members takes place? If "No," explain. ☐ Yes ☐ No

- 2 Do you or will you conduct activities such as take-out food sales, liquor sales, operation of a gas station, parking garage, barber shop, etc.? If "Yes," describe these activities and indicate the percentage of your time and resources devoted to them. ☐ Yes ☐ No

- 3 Do you or will you enter into any contracts or agreements for the management or operation of your property and/or activities, such as restaurants, pro shops, lodges? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. ☐ Yes ☐ No

- 4 Do you or will you receive income from non-members? If "Yes," explain. ☐ Yes ☐ No

Schedule D Organizations described in section 501(c)(7)—Social clubs (continued)

- 5** Are non-members, other than guests of members, permitted or will they be permitted to use the club facilities or participate in or attend any functions or activities you conduct? If "Yes," describe the functions or activities in which there has been or will be non-member participation or admittance. ☐ Yes ☐ No
- 6** What percent of gross receipts do you or will you receive from non-members for the use of club facilities and/or attendance at club events?
- 7** What percent of gross receipts do you or will you receive from investment income?
- 8** Does your charter, bylaws, other governing instrument, or any written policy statement contain any provision that provides for discrimination against any person on the basis of race, color, or religion? ☐ Yes ☐ No
- 9** Do you restrict your membership to members of a particular religion? If "Yes," explain. ☐ Yes ☐ No
- 9a** Are you an auxiliary of a section 501(c)(8) fraternal beneficiary society? If "Yes," list their name, address, and EIN. ☐ Yes ☐ No
- 9b** Do you, in good faith, limit membership to the members of a particular religion in order to further the teachings or principles of that religion and not to exclude individuals of a particular race or color? ☐ Yes ☐ No

Schedule E Organizations described in section 501(c)(8) or 501(c)(10)—Fraternal beneficiary societies, orders, or associations

1 Do you or will you operate under the lodge system? ☐ Yes ☐ No

2 Do you or will you operate for the exclusive benefit of the members of an organization operating under the lodge system? If "Yes," explain. ☐ Yes ☐ No

3 Are you a subordinate or local lodge, etc.? If "Yes," list the the name, address, and EIN of your parent organization. ☐ Yes ☐ No

4 Are you a parent or grand lodge? If "Yes," list the name, address, and EIN of each subordinate lodge in active operation. ☐ Yes ☐ No

Schedule F Organizations described in section 501(c)(9)—Voluntary employees' beneficiary associations

- 1** Describe the benefits you provide or will provide. For each benefit include the account, duration, eligibility requirements, and the circumstances that will entitle a recipient to payment of the benefit.

At the end of this form, upload copies of any plan documents and insurance policies that describe such benefits and the terms and conditions of eligibility for each benefit.

- 2** Do you or will you provide deferred compensation benefits, property or malpractice insurance, loans (other than loans at times of disaster or whole life insurance policy loans), savings plans, reimbursement of commuting expenses, or benefits similar to those provided by a pension, stock bonus or profit sharing plan? If "Yes," explain. ☐ Yes ☐ No

- 3** Give the following information for each plan as of the last day of the most recent plan year and enter that date here. If there is more than one plan, at the end of this form, upload a separate schedule.

Year End:	
Total number of persons covered by the plan who are highly compensated individuals	
Number of other employees covered by the plan	
Number of employees not covered by the plan	
Total number employed	

- 4** State the number of persons, if any, other than employees and their dependents (for example, the proprietor of a business whose employees are members of the association) who are entitled to receive benefits.

- 5** Are any employees or classes of employees entitled to benefits to which other employees or classes of employees are not entitled? If "Yes," explain. ☐ Yes ☐ No

Schedule F Organizations described in section 501(c)(9)—Voluntary employees' beneficiary associations (continued)

- 6** Are you organized under the terms of a collective bargaining agreement? If "Yes," at the end of this form, upload a current copy. ☐ Yes ☐ No
- 7** Are you submitting this application within 27 months of the end of the month in which you were legally formed? ☐ Yes ☐ No

- 7a** Generally, if you did not file Form 1024 within 27 months of formation, the effective date of your exempt status will be the date you filed Form 1024 (submission date). Requests for an earlier effective date may be granted when there is evidence to establish you acted reasonably and in good faith and the grant of relief will not prejudice the interests of the government.

- ☐ Check this box if you accept the submission date as the effective date of your exempt status.
- ☐ Check this box if you are requesting an earlier effective date than the submission date.

- 7b** Explain why you did not file Form 1024 within 27 months of formation, how you acted reasonably and in good faith, and how granting an earlier effective date will not prejudice the interests of the Government.

You may want to include the events that led to the failure to timely file Form 1024 and to the discovery of the failure, any reliance on the advice of a qualified tax professional and a description of the engagement and responsibilities of the professional as well as the extent to which you relied on the professional, a comparison of (1) what your aggregate tax liability would be if you had filed this application within the 27-month period with (2) what your aggregate liability would be if you were exempt as of your formation date, or any other information you believe will support your request for relief.

Schedule G **Organizations described in section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations**

1 Select your type of organization from the list below.

- ☐ Benevolent life insurance association or like organization
- ☐ Mutual ditch or irrigation company or like organization (continue to Line 4)
- ☐ Mutual or cooperative telephone company or like organization (continue to Line 4)
- ☐ Mutual or cooperative electric company or like organization (continue to Line 4)

2 Will your business activities be confined to a particular community, place, or district? If "No", explain.

☐ Yes ☐ No

3 List the counties or geographical region from which members are accepted or will be accepted. Continue to Line 8.

4 Do members have democratic control? If "No," explain.

☐ Yes ☐ No

5 Are the rights and interests of members in your annual savings determined in proportion to their business with you?

☐ Yes ☐ No

6 Do you keep the records necessary to determine at any time each member's rights and interests in such savings, including assets acquired with the savings?

☐ Yes ☐ No

Schedule G**Organizations described in section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations** *(continued)*

- 7 Are the rights and interests of members forfeited upon termination of membership? If "Yes," explain. ☐ Yes ☐ No

- 8 Do you or will you receive at least 85% of your gross income annually from amounts collected from members for the sole purposes of meeting losses and expenses. If "No," explain. ☐ Yes ☐ No

Schedule H Organizations described in section 501(c)(13)—Cemeteries, crematoria, and like corporations

- 1** Are you claiming exemption as a perpetual care fund for an organization described in section 501(c)(13)? ☐ Yes ☐ No
- 1a** Has the cemetery organization, for which funds are held, established exemption under section 501(c)(13)? If "No," explain.
-
- 1b** Are your funds devoted exclusively to the perpetual care and maintenance of the non-profit cemetery as a whole? If "No," explain.
-
- 2** Do you or will you operate a mortuary? ☐ Yes ☐ No
- 3** Do you or will you engage in land sale agreements, percentage-of-sales agreements, or other similar financial arrangements? If "Yes," describe any written or oral arrangements that you have made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value.
-
- 4** Do you or will you own, operate, or maintain a cemetery for pets? ☐ Yes ☐ No

Schedule I Organizations described in section 501(c)(14)—Credit Unions

1 Are you formed under a state credit union law? If "No," continue to Line 7. ☐ Yes ☐ No

2 Select the state credit union law under which you are organized and operated.

3 Are you being operated under uniform bylaws adopted by the state you selected in Line 2? If "No," explain. ☐ Yes ☐ No

4 In making loans, do you or will you comply with the state credit union law requirements, including their purposes, security, and rate of interest charged thereon? If "No," explain. ☐ Yes ☐ No

5 Do you or will you limit your investments to securities which are legal investments for credit unions under the state credit union law? If "No," explain. ☐ Yes ☐ No

6 Do you or will you distribute dividends on shares, if any, as prescribed by the state credit union law? If "No," explain. ☐ Yes ☐ No

7 Are you operated for the mutual benefit of your members? ☐ Yes ☐ No

Schedule I **Organizations described in section 501(c)(14)—Credit Unions** (continued)

- 8 Is there a common bond among your members (e.g., association, occupation, or residence)? If "Yes," explain. ☐ Yes ☐ No

- 9 Describe how your governing board and officers are selected.

- 10 Do you or will you issue certificates of stock to shareholders? If "Yes," explain. ☐ Yes ☐ No

- 11 Do you or will you allow non-members to be shareholders? If "Yes," explain. ☐ Yes ☐ No

- 12 Do you or will you ensure that loans to members benefit the borrower and meet their needs? If "No," explain. ☐ Yes ☐ No

Schedule I Organizations described in section 501(c)(14)—Credit Unions (continued)**13** Do you or will you make loans to non-members? If "Yes," explain.☐ Yes ☐ No**14** Do you or will you advertise to non-members? If "Yes," explain.☐ Yes ☐ No**15** Are you a mutual reserve fund organized before September 1, 1957?☐ Yes ☐ No**15a** Do you provide reserve funds for-- and insurance of shares or deposits in-- a domestic building and loan association, cooperative bank without capital stock organized and operated for mutual purposes and without profit, mutual savings bank not having capital stock represented by shares, or a mutual savings bank described in section 591(b)?☐ Yes ☐ No**15b** Select the type(s) of organization(s) you provide reserve funds for and insurance of shares or deposits in:

- ☐ Domestic building and loan associations
- ☐ Cooperative banks without capital stock organized and operated for mutual purposes and without profit
- ☐ Mutual savings banks not having capital stock represented by shares
- ☐ Mutual savings banks described in section 591(b)

15c Enter the name of the organization(s) you provide reserve funds for and insurance of shares or deposits in.**15d** Is 85% or more of your income attributable to providing reserve funds and to investments? If "No," explain.☐ Yes ☐ No

Schedule J Organizations described in section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits

- 1** Describe the benefits you provide or will provide. Include the amount, duration, eligibility requirements, and the circumstances that will entitle a recipient to payment of the benefit.
- At the end of this form, upload copies of any plan documents that describe such benefits and the terms and conditions of eligibility for each benefit.

- 2** Do you or will you provide benefits for individual proprietors, partners, or self-employed persons under the plan? If "Yes," explain. ☐ Yes ☐ No

- 3** Give the following information for each plan as of the last day of the most recent plan year and enter that date here. If there is more than one plan, at the end of this form, upload a separate schedule.

Year End:	
Total number of persons covered by the plan who are shareholders, officers, self-employed persons, or highly compensated	
Number of other employees covered by the plan	
Number of employees not covered by the plan	
Total number employed	

- 4** Have or will the creator of the trust or a contributor to the trust; a brother or sister (whole or half-blood), a spouse, an ancestor, or a lineal descendant of such a creator or contributor; or a corporation controlled directly or indirectly by such a creator or contributor (i) borrow or receive any part of the trust's income or corpus, (ii) receive any compensation for personal services, (iii) obtain any part of the trust's services, or (iv) sell or purchase any securities or other properties from or to the trust? ☐ Yes ☐ No

Schedule J**Organizations described in section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits** *(continued)*

5 Are you submitting this application within 27 months of the end of the month in which you were legally formed? ☐ Yes ☐ No

5a Generally, if you did not file Form 1024 within 27 months of formation, the effective date of your exempt status will be the date you filed Form 1024 (submission date). Requests for an earlier effective date may be granted when there is evidence to establish you acted reasonably and in good faith and the grant of relief will not prejudice the interests of the government.

☐ Check this box if you accept the submission date as the effective date of your exempt status.

☐ Check this box if you are requesting an earlier effective date than the submission date.

5b Explain why you did not file Form 1024 within 27 months of formation, how you acted reasonably and in good faith, and how granting an earlier effective date will not prejudice the interests of the Government.

You may want to include the events that led to the failure to timely file Form 1024 and to the discovery of the failure, any reliance on the advice of a qualified tax professional and a description of the engagement and responsibilities of the professional as well as the extent to which you relied on the professional, a comparison of (1) what your aggregate tax liability would be if you had filed this application within the 27-month period with (2) what your aggregate liability would be if you were exempt as of your formation date, or any other information you believe will support your request for relief.

Schedule K Organizations described in section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States

1	Are you applying as a post or organization of past or present members of the Armed Forces of the United States?	☐ Yes ☐ No
1a	How many total members do you have?	
1b	How many of your members are present or former members of the U.S. Armed Forces?	
1c	How many of your members are cadets (include students in college or university ROTC programs or at armed services academies only), or spouses, widows, or widowers of cadets or past or present members of the U.S. Armed Forces?	
1d	Do you have a membership category other than the ones set out above? If "Yes," describe other membership categories and state the number of members in each category.	☐ Yes ☐ No
1e	Do you wish to apply for a determination that contributions to your organization are deductible by donors?	☐ Yes ☐ No
1f	How many of your members from Line 1b are war veterans? (A war veteran is a person who served in the Armed Forces of the United States during the following periods of war: April 21, 1898, through July 4, 1902; April 6, 1917, through November 11, 1918; December 7, 1941, through December 31, 1946; June 27, 1950, through January 31, 1955; August 5, 1964, through May 7, 1975; and August 2, 1990, through a future date to be set by law or Presidential Proclamation.)	
2	Are you an auxiliary unit or society of a post or organization of past or present members of the Armed Forces of the United States? If "Yes," list the name, address, and EIN of the post or organization.	☐ Yes ☐ No
2a	Are you affiliated with and organized according to the bylaws and regulations formulated by such an exempt post or organization? If "Yes," submit a copy of such bylaws or regulations at the end of this form.	☐ Yes ☐ No
2b	How many total members do you have?	
2c	How many of your members are themselves past or present members of the Armed Forces of the United States, or are their spouses, or persons related to them within two degrees of blood relationship? (Grandparents, brothers, sisters, and grandchildren are the most distant relationships allowable.)	
2d	Are all of your members themselves members of a post or organization, past or present members of the Armed Forces of the United States, spouses of members of such a post or organization, or related to members of such a post or organization within two degrees of blood relationship?	☐ Yes ☐ No

Schedule K **Organizations described in section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States** (continued)

3 Are you a trust or foundation organized for the benefit of an exempt post or organization of past or present members of the Armed Forces of the United States? ☐ Yes ☐ No

3a Will your corpus or income be used solely for the funding of such an exempt organization (including necessary related expenses)? If "No," explain. ☐ Yes ☐ No

3b If you are formed for charitable purposes, does your organizational document contain a proper dissolution provision as described in section 1.501(c)(3)-1(b)(4) of the Income Tax Regulations? ☐ Yes ☐ No

4 Do you or will you (i) rent your facilities to the general public; (ii) make your facilities, such as bar and dining facilities, open to the general public; (iii) sell liquor and/or food to members and/or the general public for consumption off premises; or (iv) conduct gaming activities with the general public? If "Yes," explain. ☐ Yes ☐ No

Schedule L Organizations described in section 501(d)—Religious and apostolic organizations

- 1 Are you organized for the purpose of operating a communal religious community where members live a communal life following your tenets and teachings? ☐ Yes ☐ No
- 2 Do you maintain a common or community treasury? ☐ Yes ☐ No
- 3 Do all of your members live in a communal manner? ☐ Yes ☐ No
- 4 Are members permitted to own, in their own names, any real or personal property? ☐ Yes ☐ No
- 5 Are members required to furnish their own support (food, clothing, and shelter)? ☐ Yes ☐ No
- 6 State your membership requirements, the method of member admission, members' right to property owned at the time they're admitted and terminating members' rights to share in the organization's property, or to a return of any property contributed.

Schedule M Organizations described in section 521—Farmers' Cooperative Associations

- 1 Complete the table below to show the number of shares of each class of capital stock currently outstanding, the value of the consideration for which it was issued, and the rate of dividend paid.

Class of stock	Shares	Amount	Rate of dividend
Preferred stock (voting)			
Preferred stock (non-voting)			
Common stock (voting)			
Common stock (non-voting)			

- 2 Complete the table below to show the number of shares of capital stock (other than non-voting preferred) owned by current and active producers, inactive producers, and non-producers.

Owner	Shares
Current and active producers	
Inactive producers	
Non-producers	
Total number of shares	
Percentage owned by current and active producers	

- 3 Do you or will you issue non-voting preferred stock? If "Yes," explain whether the owners, upon dissolution or liquidation, may share in the profits of the association beyond fixed dividends.

☐ Yes ☐ No

- 4 Do you or will you make any provisions for retiring the voting stock held by a non-producer? If "Yes," explain.

☐ Yes ☐ No

- 5 Enter the legal rate of interest in the state where you are located.

- 6 Does state law require you to accumulate and maintain reserves? If "Yes," state the names and purposes of the reserves and specify the amounts.

☐ Yes ☐ No

Schedule M Organizations described in section 521—Farmers' Cooperative Associations (continued)

- 7 Do you or will you maintain any reserves other than those required by state law? If "Yes," state the names and purposes of the reserves and specify the amounts. ☐ Yes ☐ No

- 8 Describe who is accorded voting rights in the cooperative and how many votes one person may have.

- 9 Are you a federated cooperative? If "No," continue to Line 12. ☐ Yes ☐ No

- 10 Are all your member cooperatives exempt under section 521? If "Yes," continue to Line 12. ☐ Yes ☐ No

- 11 Do the nonexempt member cooperatives have the same annual accounting period as you? If "No," describe the method that you do or will use to provide a common or comparable unit of time for analyzing and evaluating your operations and those of your members. ☐ Yes ☐ No

- 12 Do you or will you do business with both members and non-members? If "Yes," explain. ☐ Yes ☐ No

Schedule M Organizations described in section 521—Farmers' Cooperative Associations (continued)

- 13** Do you or will you pay patronage dividends? If "Yes," explain whether they will be paid to members and non-members on the same basis. If "No," continue to Line 15.

☐ Yes ☐ No

- 14** Do you or will you allocate patronage dividends based on an obligation in existence before you received the amounts allocated? If "Yes," explain the obligation in detail.

☐ Yes ☐ No

- 15** Explain how distribution is or will be made of the proceeds of products marketed for members and non-members. Also, if you operate on a basis of allocated units (i.e., functional, departmental, etc.), explain how losses are or will be treated.

- 16** Explain how you charge for supplies and equipment purchased for members and non-members.

Schedule M Organizations described in section 521—Farmers' Cooperative Associations (continued)

	Current tax year	2 prior tax years	
	From: ____/____/____	From: ____/____/____	From: ____/____/____
	To: ____/____/____	To: ____/____/____	To: ____/____/____
17 Value of agricultural products marketed or handled for:			
a Members -			
1. Actually produced by members			
2. Not actually produced by members but marketed by them through you			
b Non-members -			
1. Actually produced by non-members			
2. Not actually produced by non-members but marketed by them through you			
c Nonproducers (purchased from nonproducers for marketing by you)			
18 Value of supplies and equipment purchased for or sold to:			
a Members who were producers			
b Non-members who were producers			
c Members and non-members who were not producers			
19 Amount of business done with the United States Government or any of its agencies			

20 Were all the net earnings (after payment of dividends, if any, on capital stock) for the years shown on Lines 17-19 distributed as patronage dividends?

☐ Yes ☐ No

If "No," were undistributed net earnings apportioned on the records to all patrons on a patronage basis?

☐ Yes ☐ No