

# Application for Recognition of Exemption

## Under Section 501(c)(3) of the Internal Revenue Code

To be filed in the key district for the area in which the organization has its principal office or place of business.

This application, when properly completed, shall constitute the notice required under section 508(a) of the Internal Revenue Code in order that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice under section 508(b) appropriate to an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) The organization must have an organizing instrument (See Part II) before this application may be filed.

### Part I—Identification

1 Full name of organization <u>Friends of V.M.F., Inc.</u>		2 Employer identification number (If none, attach Form SS-4) <u>See Form SS-4 Attached</u>	
3(a) Address (number and street) <u>c/o Mudge Rose Guthrie &amp; Alexander, 20 Broad Street</u>		Check here if applying under section: <input type="checkbox"/> 501(e) <input type="checkbox"/> 501(f)	
3(b) City or town, State and ZIP code <u>New York, New York 10005</u>		4 Name and phone number of person to be contacted <u>Dana W. Hiscock (212) 422-6767</u>	
5 Month the annual accounting period ends <u>12/31</u>	6 Date incorporated or formed <u>10/23/81</u>	7 Activity Codes <u>093   062   602</u>	
8(a) Has the organization filed Federal income tax returns? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>			
If "Yes," state the form number(s), year(s) filed, and Internal Revenue Office where filed ▶			
8(b) Has the organization filed exempt organization information returns? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>			
If "Yes," state the form number(s), year(s) filed, and Internal Revenue Office where filed ▶			

### Part II.—Type of Entity and Organizational Documents (See instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing and operational documents as indicated for each entity.

Corporation—Articles of incorporation, bylaws.  Trust—Trust indenture.  Other—Constitution or articles, bylaws.

### Part III.—Activities and Operational Information

1 What are or will be the organization's sources of financial support? List in order of magnitude. If a portion of the receipts is or will be derived from the earnings of patents, copyrights, or other assets (excluding stock, bonds, etc.), identify such item as a separate source of receipts. Attach representative copies of solicitations for financial support.

It is expected that financial support will come primarily from contributions from private business corporations and individuals. No solicitations for financial support have yet been made and no form of solicitation has yet been prepared.

2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.)

Friends of V.M.F., Inc. has just completed its organizational stage but has not as yet adopted a formal fund raising program.

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

Dana W. Hiscock (Signature)      Secretary/Treasurer (Title or authority of signer)      December 23, 1981 (Date)

## Part III.—Activities and Operational Information (Continued)

- 3 Give a narrative description of the activities presently carried on by the organization, and those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include sufficient information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII-A.

Friends of V.M.F., Inc. (the "Corporation") is not yet fully operational. Its initial Board of Directors and its officers have been elected, but they have not yet met to authorize any corporate activity and no fund raising has been undertaken and, therefore, there are as yet no funds available for the Corporation to use to fund its activities.

The Corporation was organized to serve the public interest by endeavoring to foster, cultivate, develop and support cultural exchanges between the United States and France with emphasis on developing an appreciation in the United States of and support for the preservation of the French cultural heritage as reflected in ancient buildings of architectural significance located in France.

In addition, the Certificate of Incorporation of the Corporation provides that it may assist a named foreign corporation, specifically, Vieilles Maisons Francaises ("V.M.F."). The individuals who are instrumental in the organization of the Corporation are interested in furthering the work of V.M.F. which is located in the Republic of France and is, under French law, classified as a "Utilite' Publique" -- that is, a non-profit, tax exempt organization. It is not intended that the Corporation function as simply as a fund raising medium for V.M.F. Rather it is intended that the Corporation raise funds for specific projects of its own choice. It is foreseen, however, that the Corporation may, in particular circumstances, approve grants to V.M.F., or to particular projects initiated by it.

For the accomplishment of its purposes the Corporation will encourage, sponsor and support through grants in aid and the direct sponsorship of activities, the study and understanding of the French cultural heritage and its effect upon and reflections in the United States. Through grants in aid, the Corporation will also promote the growth of Anglo-French understanding and the promotion of a common interest in historical and cultural preservation in both countries. The Corporation may also make grants to support American students, professors or researchers in a year of study in France.

The Corporation is considering, but has not yet authorized, the publication of an English language edition of the French V.M.F. Magazine which will include not only English translations of articles that are of common interest to both French and American readers, but also articles of more specific interest to Americans concerning activities of the Corporation in the United States. The Corporation may also make grants to support various activities in furtherance of its purposes such as lectures and presentations concerning different aspects of French culture and history. Grants may also be made to support concerts, ballets, art exhibitions and other cultural programs which promote an understanding of Franco-American cultural heritage.

(continued on attached rider)

## 4 The membership of the organization's governing body is:

(a) Names, addresses, and duties of officers, directors, trustees, etc.

(b) Specialized knowledge, training, expertise, or particular qualifications

(See attached rider)

(See attached rider)

FRIENDS OF V.M.F., INC.

Application for Recognition of Exemption (Form 1023)

Answer to Part III, Questions 4(a) and (b)

DIRECTORS:

<u>Name and Address</u>	<u>Qualifications</u>
Anne Poulet c/o Fine Arts Museum of Boston 11 Knox Street Boston, Massachusetts 102116	Curator for decorative arts of Fine Arts Museum of Boston
Reginald Kearton 1000 Sharen Street Menlo Park, California 94025	Retired executive Vice- President of Lockbreed Corp Active in community affairs
George J. Martin, Jr. 12, Rue de la Paix 75002, Paris, France	Attorney-at-law
Michele le Menestrel 28 Boulevard de la Saussaye 92200, Nevelly sur Seine France	Active in American women's group in Paris. Organizing coordination with Vieilles Maisons Francaises
OFFICERS:	
Anne Poulet President (see address above)	See above
Michele le Menestrel Vice-President (see address above)	See above
Dana W. Hiscock, Esq. Secretary/Treasurer 20 Broad Street New York, New York 10005	Attorney-at-law

Part III.—Activities and Operational Information (Continued)

4 (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," please name such 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 4(d).) . . .  Yes  No  
If "Yes," please explain.

(e) Have any members of the organization's governing body assigned income or assets to the organization? .  Yes  No  
If "Yes," attach a copy of assignment(s) and a list of items assigned.

(f) Is it anticipated that any current or future member of the organization's governing body will assign income or assets to the organization? . . . . .  Yes  No  
If "Yes," explain fully on an attached sheet.

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

(See attached rider)

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

7 (a) 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 what stage of completion has been reached, what additional steps remain to be completed, and when such final steps will be taken. Organization completed but no assets as yet received and not yet fully operational.

(b) To what extent have you used, or do you plan to use contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities?  
There are no present plans for an endowment fund.

8 (a) What benefits, services, or products will the organization provide with respect to its exempt function?  
Foundation may offer English language version of V.M.F. Magazine explained in Part III, question 3, and may support events such as concerts, ballets, art exhibits, etc., in furtherance with its purposes.

Part III.—Activities and Operational Information (Continued)

8 (b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products?  Yes  No

If "Yes," please explain and show how the charges are determined.

If Friends of V.M.F., Inc. proceeds to publish a magazine as planned, subscribers will be asked to pay subscription fees related to the cost of producing the magazine.

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

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

(a) Please describe the organization's membership requirements and attach a schedule of membership fees and dues.

(See attached rider)

(b) Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

N/A

(c) Are benefits, services, or products limited to members?  Yes  No  
If "No," please explain.

(See attached rider)

11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns?  Yes  No

If "Yes," please explain. (Note: You may wish to file Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.)

12 Does the organization have a pension plan for employees?  Yes  No

13 (a) Are you filing Form 1023 within 15 months from the end of the first month in which you were created or formed as required by section 508(a) and the Regulations thereunder? (See general instruction B.)  Yes  No

(b) If 13(a) is "No," and you are claiming that section 508(a) does not apply to you, attach an explanation of your basis for this claim.

(c) If 13(a) is "No," and section 508(a) does apply to you, your exemption can be recognized only from the date this application is filed with your key District Director. Therefore, is it your intention that this application be considered as a request for recognition of exemption from the date the application is received and not retroactively to the date you were formed?  Yes  No

Part IV.—Statement as to Private Foundation Status

1 Is the organization a private foundation?  Yes  No

2 If question 1 is answered "No," indicate the type of ruling being requested as to the organization's status under section 509 by checking the applicable box(es) below:

(a) Definitive ruling under section 509(a)(1), (2), (3), or (4) check here  and complete Part VII.

(b) Advance ruling under section 170(b)(1)(A)(vi) or 509(a)(2)—See instructions.

(c) Extended advance ruling under section 170(b)(1)(A)(vi) or 509(a)(2)—See instructions.

3 If question 1 is answered "Yes" and the organization claims to be a private operating foundation, check here  and complete Part VIII.

(Note: If an extended advance ruling is desired you must check the appropriate boxes for both 2(b) and 2(c).)

Statement of Revenue and Expenses, for period ending \_\_\_\_\_, 19\_\_\_\_\_

Revenue	1	Gross contributions, gifts, grants and similar amounts received . . . . .	
	2	Gross dues and assessments of members . . . . .	
	3	Gross amounts derived from activities related to organization's exempt purpose . . . . .	
		Minus cost of sales . . . . .	
	4	Gross amounts from unrelated business activities . . . . .	
		Minus cost of sales . . . . .	
	5	Gross amount received from sale of assets, excluding inventory items (attach schedule) . . . . .	
	Minus cost or other basis and sales expenses of assets sold . . . . .		
6	Interest, dividends, rents and royalties . . . . .		
7	<b>Total revenue</b> . . . . .	None	
Expenses	8	Fund raising expenses . . . . .	
	9	Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .	
	10	Disbursements to or for benefit of members (attach schedule) . . . . .	
	11	Compensation of officers, directors, and trustees (attach schedule) . . . . .	
	12	Other salaries and wages . . . . .	
	13	Interest . . . . .	
	14	Rent . . . . .	
	15	Depreciation and depletion . . . . .	
	16	Other (attach schedule) . . . . .	
	17	<b>Total expenses</b> . . . . .	None
	18	Excess of revenue over expenses (line 7 minus line 17) . . . . .	None

Balance Sheets		Enter dates ▼	Beginning date	Ending date
<b>Assets</b>				
19	Cash (a) Interest bearing accounts . . . . .			
	(b) Other . . . . .			
20	Accounts receivable, net . . . . .			
21	Inventories . . . . .			
22	Bonds and notes (attach schedule) . . . . .			
23	Corporate stocks (attach schedule) . . . . .			
24	Mortgage loans (attach schedule) . . . . .			
25	Other investments (attach schedule) . . . . .			
26	Depreciable and depletable assets (attach schedule) . . . . .			
27	Land . . . . .			
28	Other assets (attach schedule) . . . . .			
29	<b>Total assets</b> . . . . .			None
<b>Liabilities</b>				
30	Accounts payable . . . . .			
31	Contributions, gifts, grants, etc., payable . . . . .			
32	Mortgages and notes payable (attach schedule) . . . . .			
33	Other liabilities (attach schedules) . . . . .			
34	<b>Total liabilities</b> . . . . .			None
<b>Fund Balance or Net Worth</b>				
35	<b>Total fund balance or net worth</b> . . . . .			None
36	<b>Total liabilities and fund balance or net worth (line 34 plus line 35)</b> . . . . .			None

Has there been any substantial change in any aspect of your financial activities since the period ending date shown above?  Yes  No  
 If "Yes," attach a detailed explanation.

Part VI.—Required Schedules for Special Activities	If "Yes," check here;	And, complete schedule—
1 Is the organization, or any part of it, a school? . . . . .		A
2 Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .	X	B
3 Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . .		C
4 Is the organization, or any part of it, a hospital or a medical research organization? . . . . .		D
5 Is the organization, or any part of it, a home for the aged? . . . . .		E
6 Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)? . . . .		F
7 Is the organization, or any part of it, formed to promote amateur sports competition? . . . . .		G

**Part VII.—Non-Private Foundation Status (Definitive ruling only)** N/A

**A.—Basis for Non-Private Foundation Status**

The organization is not a private foundation because it qualifies as:

✓	Kind of organization	Within the meaning of	Complete
1	a church	Sections 509(a)(1) and 170(b)(1)(A)(i)	
2	a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	
3	a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
4	a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
5	being organized and operated exclusively for testing for public safety	Section 509(a)(4)	
6	being operated for the benefit of a college or university which is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VII.—B
7	normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(vi)	Part VII.—B
8	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)	Part VII.—B
9	being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7, and 8 above	Section 509(a)(3)	Part VII.—C

**B.—Analysis of Financial Support**

	(a) Most recent taxable year	(Years next preceding most recent taxable year)			(e) Total
	19.....	(b) 19.....	(c) 19.....	(d) 19.....	
1 Gifts, grants, and contributions received . . . . .					
2 Membership fees received . . . . .					
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513 . . . . .					
4 Gross income from passive sources (see instructions for definition) . . . . .					
5 Net income from organization's unrelated business activities not included on line 4 . . . . .					
6 Tax revenues levied for and either paid to or expended on behalf of the organization . . . . .					
7 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) . . . . .					
8 Other income (not including gain or loss from sale of capital assets)—attach schedule . . . . .					
9 Total of lines 1 through 8 . . . . .					
10 Line 9 minus line 3 . . . . .					
11 Enter 2% of line 10, column (e) only . . . . .					

12 If the organization has received any unusual grants during any of the above taxable years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 1 above. (See instructions)

FRIENDS OF V.M.F., INC.

Proposed budget for first full fiscal year (1982)

Receipts (contributions from  
public charities and from  
individuals) \$100,000

Expenditures as follows:

1. Grants in support of  
organization's purposes,  
including scholarships,  
travel grants, etc. \$80,000 - \$85,000
2. Administration expenses \$15,000 - \$20,000



Part VII.—Non-Private Foundation Status (Definitive ruling only) (Continued)

B.—Analysis of Financial Support (Continued)

13 If the organization's non-private foundation status is based upon:

- (a) Sections 509(a)(1) and 170(b)(1)(A)(iv) or (vi).—Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts for the entire period exceed the amount shown on line 11.
(b) Section 509(a)(2).—With respect to the amounts included on lines 1, 2, and 3, attach a list for each of the above years showing the name of and amount received from each person who is a "disqualified person."
With respect to the amount included in line 3, attach a list for each of the above years showing the name of and amount received from each payor (other than a "disqualified person") whose payments to the organization exceeded \$5,000. For this purpose, "payor" includes but is not limited to any organization described in sections 170(b)(1)(A)(i) through (vi) and any government agency or bureau.

C.—Supplemental Information Concerning Organizations Claiming Non-Private Foundation Status Under Section 509(a)(3)

1 Organizations supported by applicant organization:

Table with 2 columns: Name and address of supported organization, Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)?

2 To what extent are the members of your governing board elected or appointed by the supported organization(s)?

3 What is the extent of common supervision or control that you and the supported organization(s) share?

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

5 As a result of the supported organization(s) being mentioned in your governing instrument, are you a trust which the supported organization(s) can enforce under State law and with respect to which the supported organization(s) can compel an accounting? [ ] Yes [ ] No
If "Yes," please explain.

6 What portion of your income do you pay to each supported organization and how significant is such support to each?

7 To what extent do you conduct activities which would otherwise be carried out by the supported organization(s)? For any such activities, please explain your reasoning as to why such activities would otherwise be carried on by the supported organization(s).

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

**Part VIII.—Basis for Status as a Private Operating Foundation**

N/A

If the organization—

- (a) bases its claim to private operating foundation status upon normal and regular operations over a period of years; or
- (b) is newly created, set up as a private operating foundation, and has at least one year's experience;

complete the schedule below answering the questions under the income test and one of the three supplemental tests (assets, endowment, or support). If the organization does not have at least one year's experience, complete line 21. If the organization's private operating foundation status depends upon its normal and regular operations as described in (a) above, submit, as an additional attachment, data in tabular form corresponding to the schedule below for the three years next preceding the most recent taxable year.

	Most recent taxable year
<b>Income Test</b>	
1 Adjusted net income, as defined in section 4942(f) . . . . .	
2 Qualifying distributions:	
(a) Amounts (including administrative expenses) paid directly for the active conduct of the activities for which organized and operated under section 501(c)(3) (attach schedule) . . . . .	
(b) Amounts paid to acquire assets to be used (or held for use) directly in carrying out purposes described in sections 170(c)(1) or 170(c)(2)(B) (attach schedule) . . . . .	
(c) Amounts set aside for specific projects which are for purposes described in section 170(c)(1) or 170(c)(2)(B) (attach schedule) . . . . .	
(d) Total qualifying distributions (add lines 2(a), (b), and (c)) . . . . .	
3 Percentage of qualifying distributions to adjusted net income (divide line 1 into line 2(d)—percentage must be at least 85 percent) . . . . .	%
<b>Assets Test</b>	
4 Value of organization's assets used in activities that directly carry out the exempt purposes. Do not include assets held merely for investment or production of income (attach schedule) . . . . .	
5 Value of any corporate stock of a corporation that is controlled by applicant organization and carries out its exempt purposes (attach statement describing such corporation) . . . . .	
6 Value of all qualifying assets (add lines 4 and 5) . . . . .	
7 Value of applicant organization's total assets . . . . .	
8 Percentage of qualifying assets to total assets (divide line 7 into line 6—percentage must exceed 65 percent) . . . . .	%
<b>Endowment Test</b>	
9 Value of assets not used (or held for use) directly in carrying out exempt purposes:	
(a) Monthly average of investment securities at fair market value . . . . .	
(b) Monthly average of cash balances . . . . .	
(c) Fair market value of all other investment property (attach schedule) . . . . .	
(d) Total (add lines 9(a), (b), and (c)) . . . . .	
10 Subtract acquisition indebtedness with respect to line 9 items (attach schedule) . . . . .	
11 Balance (line 9 minus line 10) . . . . .	
12 For years beginning on or after January 1, 1976, multiply line 11 by a factor of 3 1/3% (2/3 of the applicable percentage for the minimum investment return computation under section 4942(e)(3)). The factors to be used for years beginning prior to January 1, 1976, are as follows: for 1974 and 1975 use 4%, for 1973 use 3 1/2%. Line 2(d) above must equal or exceed the result of this computation . . . . .	
<b>Support Test</b>	
13 Applicant organization's support as defined in section 509(d) . . . . .	
14 Minus—amount of gross investment income as defined in section 509(e) . . . . .	
15 Support for purposes of section 4942(j)(3)(B)(iii) . . . . .	
16 Support received from the general public, five or more exempt organizations, or a combination thereof (attach schedule) . . . . .	
17 For persons (other than exempt organizations) contributing more than 1 percent of line 15, enter the total amounts in excess of 1 percent of line 15 . . . . .	
18 Subtract line 17 from line 16 . . . . .	
19 Percentage of total support (divide line 15 into line 18—must be at least 85 percent) . . . . .	%
20 Does line 16 include support from an exempt organization which is in excess of 25 percent of the amount on line 15? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
21 Newly created organizations with less than one year's experience: Attach a statement explaining how the organization is planning to satisfy the requirements of section 4942(j)(3) with respect to the income test and one of the supplemental tests during its first year's operation. Include a description of plans and arrangements, press clippings, public announcements, solicitations for funds, etc.	

SCHEDULE A.—Schools, Colleges, and Universities N/A

- 1 Is the organization an instrumentality of a State or political subdivision of a State? . . . . .  Yes  No  
If "Yes," document this in Part III and do not complete items 2 through 8 of this schedule. (See instructions for Schedule A.)
- 2 Does or will the organization (or any department or division within it) discriminate in any way on the basis of race with respect to:
  - (a) Admissions? . . . . .  Yes  No
  - (b) Use of facilities or exercise of student privileges? . . . . .  Yes  No
  - (c) Faculty or administrative staff? . . . . .  Yes  No
  - (d) Scholarship or loan program? . . . . .  Yes  No

If "Yes," for any of the above, please explain.

3 Does the organization include a statement in its charter, bylaws, or other governing instrument, or in a resolution of its governing body, that it has a racially nondiscriminatory policy as to students? . . . . .  Yes  No  
Attach whatever corporate resolutions or other official statements the organization has made on this subject.

4 (a) Has the organization made its racially nondiscriminatory policies known in a manner that brings such policies to the attention of all segments of the general community which it serves? . . . . .  Yes  No  
If "Yes," please describe how these policies have been publicized and state the frequency with which relevant notices or announcements have been made. If no such newspaper or media notices have been used, please explain.

(b) If applicable, attach clippings of any relevant newspaper notices or advertising, or copies of tapes or scripts used for media broadcasts. Also attach copies of brochures and catalogues dealing with student admissions, programs, and scholarships, as well as representative copies of all written advertising used as a means of informing prospective students of your programs.

5 Attach a numerical schedule showing the racial composition, as of the current academic year, and projected as far as may be feasible for the subsequent academic year, of: (a) Student body, (b) Faculty and administrative staff.

6 Attach a list showing the amount of scholarship and loan funds, if any, awarded to students enrolled and racial composition of the students who have received such awards.

7 (a) Attach a list of the organization's incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.  
(b) State whether any of the foregoing organizations have as an objective the maintenance of segregated public or private school education; and, if so, whether any of the foregoing individuals are officers or active members of such organizations.

8 Please indicate the public school district and county in which the organization is located.

SCHEDULE B.—Organizations Providing Scholarship Benefits, Student Aid, etc. to Individuals

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

Friends of V.M.F., Inc. may sponsor fellowships or scholarships for a U.S. student, professor or researcher to study in France the French cultural heritage as reflected in architecturally significant ancient buildings. The program has not yet been finalized so that no information is yet available concerning the amount or kind of benefits or the selection procedures.

(b) If you desire us to consider this application as a request for approval of grant procedures in the event we determine that you are a private foundation, please check here . . . . .

**SCHEDULE B.—Organizations Providing Scholarship Benefits, Student Aid, etc. to Individuals (Continued)**

- 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 and whether there are, or will be, restrictions or limitations in selection procedures based upon the employment status of the prospective recipient or any relative of the prospective recipient. Also indicate the approximate number of eligible individuals.

The program is not sufficiently formulated to state what, if any, restrictions there will be on the class of eligible recipients. It is possible that the program will be open to students, professors and/or researchers but in no event will there be any restrictions based upon race.

3 Indicate the number of grants you anticipate making annually . . . unknown at this time . . .

- 4 List the names, addresses, duties and relevant background of the members of your selection committee. If you base your 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.

No committees yet formed.

- 5 Describe any procedures you have for supervising grants, such as obtaining reports or transcripts, which you award and any procedures you have for taking action in the event you discover a failure to live up to the terms of the grant.

No procedures yet formulated except for general policy that grantees will be required to account to the Board of Directors.

**SCHEDULE C.—Successors to "For Profit" Institutions**

- 1 What was the name of the predecessor organization and the nature of its activities?

- 2 Who were the owners or principal stockholders of the predecessor organization? (If more space is needed, attach schedule.)

Name and address	Share or interest
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- 3 Describe the business or family relationship between the owners or principal stockholders and principal employees of the predecessor organization and the officers, directors, and principal employees of the applicant organization.

- 4 (a) Attach a copy of the agreement of sale or other contract that sets forth the terms and conditions of sale of the predecessor organization or of its assets to the applicant organization.  
 (b) Attach an appraisal by an independent qualified expert of the facilities or property interest sold showing fair market value at time of sale.

**SCHEDULE C.—Successors to "For Profit" Institutions (Continued)** N/A

5 Has any property or equipment formerly used by the predecessor organization been rented to the applicant organization or will any such property be rented? . . . . .  Yes  No  
If "Yes," please explain and attach copies of all leases and contracts.

6 Is the organization leasing or will it lease or otherwise make available any space or equipment to the owners, principal stockholders, or principal employees of the predecessor organization? . . . . .  Yes  No  
If "Yes," please explain and attach a list of such tenants and a copy of the lease for each such tenant.

7 Were any new operating policies initiated as a result of the transfer of assets from a profit-making organization to a nonprofit organization? . . . . .  Yes  No  
If "Yes," please explain.

**SCHEDULE D.—Hospitals and Medical Research Organizations**

- Check here if you are claiming to be a hospital and complete the questions in Part I of this Schedule.
- Check here if you are claiming to be a medical research organization operated in connection with a hospital and complete the questions in Part II of this Schedule.

**Part I.—Hospitals**

1 (a) How many doctors are on the hospital's courtesy staff? . . . . .   
 (b) Do such doctors include all the doctors in the community? . . . . .  Yes  No  
 If "No," please give the reasons why and explain how the courtesy staff is selected.

2 Composition of board of directors or trustees. (If more space is needed, attach schedule.)

Name and address	Occupation

3 (a) Does the hospital maintain a full-time emergency room? . . . . .  Yes  No  
 (b) What is the hospital's policy as to administering emergency services to persons without apparent means to pay?

(c) Does the hospital have any arrangements with police, fire, and voluntary ambulance services as to the delivery or admission of emergency cases? . . . . .  Yes  No  
 Please explain.

**SCHEDULE D.—Hospitals and Medical Research Organizations (Continued)** N/A

**Part I.—Hospitals (Continued)**

4 (a) Does or will the hospital require a deposit from persons covered by Medicare or Medicaid in its admission practices? . . . . .  Yes  No  
If "Yes," please explain.

(b) Does the same deposit requirement apply to all other patients? . . . . .  Yes  No  
If "No," please explain.

5 Does or will the hospital provide for a portion of its services and facilities to be used for charity patients? .  Yes  No  
Please explain (include data as to the hospital's past experience in admitting charity patients and arrangements it may have with municipal or governmental agencies for absorbing the cost of such care).

6 Does or will the hospital carry on a formal program of medical training and research? . . . . .  Yes  No  
If "Yes," please describe.

7 Does the hospital provide office space to physicians carrying on a medical practice? . . . . .  Yes  No  
If "Yes," attach a list setting forth the name of each physician, the amount of space provided, the annual rent (if any), and the expiration date of the current lease.

**Part II.—Medical Research Organizations**

1 Name the hospital(s) with which you have a relationship and describe the relationship(s).

2 Describe your present and proposed (indicate which) medical research activities showing the nature of such activities and the amount of money which has been or will be spent in carrying them out. (Direct conduct of medical research does not include grants to other organizations.)

3 Attach a statement of assets showing the fair market value of your assets and the portion of such assets directly devoted to medical research.

**SCHEDULE E.—Homes for Aged**

N/A

**1** What are the requirements for admission to residency? Explain fully and attach promotional literature and application forms.

**2** Does or will the home charge an entrance or founder's fee? . . . . .  Yes  No  
If "Yes," please explain.

**3** What periodic fees or maintenance charges are or will be required of its residents?

**4 (a)** What established policy does the home have concerning residents who become unable to pay their regular charges?

**(b)** What arrangements does the home have or will it make with local and Federal welfare units, sponsoring organizations, or others to absorb all or part of the cost of maintaining such persons?

**5** What arrangements does or will the home have to provide for the health needs of its residents?

**6** In what way are the home's residential facilities designed to meet some combination of the physical, emotional, recreational, social, religious, and similar needs of the aged?

**7** Has the home established or will it establish any reserves for future expenditures? . . . . .  Yes  No  
If "Yes," please state the source of such reserves and explain how they will be used.

**8** Attach a sample copy of the contract or agreement the organization makes with or requires of its residents.

**SCHEDULE F.—Litigating Organizations (Public Interest Law Firms and Similar Organizations)** N/A

1 Will the organization conform to the guidelines for organizations engaged in litigation activities issued by the Internal Revenue Service in Rev. Proc. 71-39, C.B. 1971-2 575, and Rev. Proc. 75-13, 1975-1 C.B. 662? .  Yes  No  
If "No," please explain.

2 What is the organization's area of public interest or concern?

3 Is the organization set up primarily to try the case of a particular person or prosecute a particular cause of action? . . . . .  Yes  No  
If "Yes," please explain.

4 What are the organization's criteria for selection of cases?

5 In what cases has the organization started legal proceedings and in what other cases is it preparing to start proceedings? Please describe the legal issues with respect to each case and explain how they relate to the organization's area of concern.

6 (a) Composition of the organization's board of directors or trustees:

Name and address	Business or Occupation

(b) Will any of the attorneys hired by the organization be a trustee or member of the board of directors of the organization or be associated in the practice of law with any such trustee or member? . . . . .  Yes  No  
If "Yes," please explain.

7 Does or will the organization share office space with a private law firm? . . . . .  Yes  No  
If "Yes," please explain.

8 Does or will the organization receive fees for its professional services? . . . . .  Yes  No  
If "Yes," please explain.

**SCHEDULE G.—National or International Amateur Sports Competition**

1 Does your organization directly or indirectly provide any facilities or equipment for the use of amateur athletes engaged in national or international sports competition? . . . . .  Yes  No  
If "Yes," please explain.

2 How do you foster national or international sports competition?

3 Do you provide financial assistance to amateur athletes? . . . . .  Yes  No



FRIENDS OF V.M.F., INC.

Application of Recognition for Corporation

Continuation of Answer to Part III, Question 3

The making of grants and contributions and otherwise rendering financial assistance for the purposes expressed in the Certificate of Incorporation of the Corporation will be within the exclusive power of the Board of Directors. The Board of Directors will review all requests for funds, will require that such requests specify the uses to which the funds will be put, and, if the Board of Directors approves the request, will authorize payment of such funds to the approved Grantees. The Board of Directors will require that each Grantee finish an accounting to show that the funds were expended for the purposes approved by the Board of Directors. Recipients of grants, whether the same be classified as fellowships, scholarships or research and travel grants, will be selected on an objective and non-discriminatory basis by the Board of Directors.

At the present time the organization of Friends of V.M.F., Inc. has been completed and, as soon as funds are received, the Corporation will embark on the activities described herein.

FRIENDS OF V.M.F., INC.

Application of Recognition for Exemption (Form 1023)

Answer to Part III, Question 5

While the Friends of V.M.F., Inc. (the "Corporation") is not in any specific way connected with or an outgrowth of any other organization, it has a special relationship with the Vieilles Maisons Francaises ("V.M.F.") in that certain of the individuals who were instrumental in the organization of the Corporation are interested in furthering the work of V.M.F. a "Utilite' Publique" -- that is, a non-profit, tax exempt organization -- under the laws of the Republic of France. As is set out in the answer to Part III, Question 3, it is not intended that the Corporation function simply as a fund raising medium for V.M.F. Instead, it is anticipated that the Corporation will raise funds for specific projects of its own choice. It is foreseen, however, that the Corporation may in particular instances approve grants to V.M.F. or to particular projects initiated by it.

FRIEND OF V.M.F., INC.

Application for Recognition of Exemption (Form 1023)

Answer to Part III, Question 10

While Friends of V.M.F., Inc. is not a membership organization because it does not have voting members, it may designate among its contributees several classes of "membership". Thus, there may be designations of "regular members" who contribute to the Corporation and who, if it decides in favor of publication, will receive the Corporation's magazine. Those designated as "student members" will receive special notice of the Corporation's activities and of Franco-American cultural exchange events of interest to students. A de minimis contribution to the Corporation may be required to classify a "student" or other special category of member. However, the primary services of the Corporation, in conducting and supporting cultural exchange events or in making grants for cultural exchange study, will not be in any way restricted to such "members".