

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 NORTHERN NEVADA COMMUNITY COLLEGE | | 2 Employer identification number (If none, attach Form SS-4) | |
| 3(a) Address (number and street) 901 Elm Street | | 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 Elko, NV 89801 | | 4 Name and phone number of person to be contacted William J. Berg, President (702) 738-8493 | |
| 5 Month the annual accounting period ends December | 6 Date incorporated or formed December 14, 1981 | 7 Activity Codes 030 509 602 | |
| 8(a) Has the organization filed Federal income tax returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 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

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.

In order of magnitude, the following represents the anticipated sources of revenue which will be received by the Foundation.

1. Contributions from individuals who are solicited to provide support of Northern Nevada Community College through annual giving programs and major donor solicitation programs (50%)
2. Contributions through deferred or planned giving programs (25%)
3. Contributions from organizations, foundations, associations to provide support of the college on an annual basis (20%)
4. Investment or other business income (5%)

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.)

The Northern Nevada Community College Foundation will serve as the primary entity charged with soliciting and successfully acquiring resources in support of the college and its academic programs.

- A. Annual giving program directed to all friends
- B. Major Donor Programs
- C. Deferred Giving programs directed to all friends
- D. Capital and special programs as needed

Because of recent establishment of Foundation, all of the above are in the planning stage.

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.

William J. Berg

 (Signature)

President

 (Title or authority of signer)

8/24/82

 (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.

Initial efforts aimed at the creation of the Northern Nevada Community College Foundation were begun with an exploratory meeting held in the spring of 1981. A second meeting held in September, 1981 resulted in the determination to form the Foundation. Articles of Incorporation, Bylaws, and a list of recommended trustees were presented to the University of Nevada System Board of Regents at its November 6, 1981 meeting. The Regents approved the creation of the Foundation. On December 14, 1981 an organizational meeting was held at which time officers of the college described a number of needs: student services facility, scholarship funds, and updating of equipment. Officers were elected and committees appointed. The four committees (Executive, Finance, Nominating, and Development) met briefly to establish tentative goals. The organizational meeting adjourned upon agreeing to hold another meeting in March to report on committee activities to that date. The spring meeting did not take place. It is anticipated that the Board of Directors will meet in November, 1982 for this purpose.

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 ATTACHMENT A | |

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.

Members of the Board of Trustees are elected by the Board; however, prior to their becoming fully participating members of the Board, their election is subject to review by the members of the Board of Regents, University of Nevada System who are also members of the Foundation. Operationally, the Foundation is independent of any other organization.

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.

However, as part of an agreement with the Board of Regents, University of Nevada System, the Foundation will annually submit a copy of the financial statement. Further, the Foundation will not accept or solicit charitable contributions which are contrary to programs approved by the Board of Regents, University of Nevada System.

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. As may be appropriate in the future, office equipment will be purchased; however, at present college equipment is being used.

(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?
This has not as yet been determined.

8 (a) What benefits, services, or products will the organization provide with respect to its exempt function?
The benefits and services provided by the Foundation will be those which will directly benefit Northern Nevada Community College and as such will focus on developing and maintaining positive relationships with all donors. Specifically, the Foundation will serve as the mechanism through which all gifts are solicited on behalf of the college. Donors records and all correspondence will be maintained by the Foundation as one of the ways to most effectively serve Northern Nevada Community College.

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.

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.

(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.

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

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 08-18-82, 19.....

| | | | |
|----------|---|--|-----------------|
| Revenue | 1 | Gross contributions, gifts, grants and similar amounts received | 7,149.00 |
| | 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 | 679.00 |
| | 7 | Total revenue | 7,828.00 |
| 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 | Total expenses | -0- |
| | 18 | Excess of revenue over expenses (line 7 minus line 17) | 7,828.00 |

| Balance Sheets | | Enter dates ▶ | Beginning date 10-15-82 | Ending date 08-18-82 |
|----------------------------------|---|---------------|----------------------------|-------------------------|
| Assets | | | | |
| 19 | Cash (a) Interest bearing accounts | | -0- | 7,828.00 |
| | (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 | Total assets | | -0- | 7,828.00 |
| Liabilities | | | | |
| 30 | Accounts payable | | -0- | -0- |
| 31 | Contributions, gifts, grants, etc., payable | | | |
| 32 | Mortgages and notes payable (attach schedule) | | | |
| 33 | Other liabilities (attach schedules) | | -0- | -0- |
| 34 | Total liabilities | | -0- | -0- |
| Fund Balance or Net Worth | | | | |
| 35 | Total fund balance or net worth | | -0- | 7,828.00 |
| 36 | Total liabilities and fund balance or net worth (line 34 plus line 35) | | -0- | 7,828.00 |

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.? | 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)

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 | <input checked="" type="checkbox"/> 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 | <input checked="" type="checkbox"/> 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 |
|---|------------------------------|---|-------------|-------------|-----------|
| | 1982... | (b) 19..... | (c) 19..... | (d) 19..... | |
| 1 Gifts, grants, and contributions received | | | | | 7,149.00 |
| 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 | | | | | -0- |
| 4 Gross income from passive sources (see instructions for definition) | | | | | 679.00 |
| 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 | | | | | 7,828.00 |
| 10 Line 9 minus line 3 | | | | | 7,828.00 |
| 11 Enter 2% of line 10, column (e) only | | | | | 157.00 |

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)

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:

| 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)? |
|--|---|
| NORTHERN NEVADA COMMUNITY COLLEGE - Elko, Nevada | No |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

2 To what extent are the members of your governing board elected or appointed by the supported organization(s)?
The members of the Board of Trustees are elected by the Board itself subject to review by the Board of Regents, University of Nevada System. In addition, the president, academic dean, and chairman Faculty Development Committee ex officio.

3 What is the extent of common supervision or control that you and the supported organization(s) share?
The college and NNCC Foundation jointly share all service functions of the college including accounting, purchasing, and mailing systems.

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?
Supported organization has no voice in investment policies; however, it may suggest the most appropriate times for making grants and through the president will determine which programs to support.

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?
At present all income which may be generated will be returned to the supported organization.

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).
The NNCC Foundation and the college jointly serve in attracting private resources to the college. The reasoning is that eventually all fund-raising will be carried out by the Foundation.

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

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.

Income Test
Assets Test
Endowment Test
Support Test
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)
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)
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.
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?
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.