

# FORM 1023

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

▶ (Use with the June 2006 revision of the Instructions for Form 1023 and the current Notice 1382)

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

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

**Part I Identification of Applicant**

<b>1</b> Full name of organization (exactly as it appears in your <b>organizing document</b> )		<b>2</b> c/o Name (if applicable)	
Red Hills Journalism Foundation Inc			
<b>3</b> <b>Mailing address</b> (Number and street) (see instructions)		Room/Suite	<b>4</b> Employer Identification Number (EIN)
3048 Waterford Drive			81-3546197
City or town, state or country, and ZIP + 4		<b>5</b> Month the annual accounting period ends (01 - 12)	
Tallahassee, Florida, 32309		12	
<b>6</b> Primary contact (officer, director, trustee, or <b>authorized representative</b> )		<b>b</b> Phone: 850-766-6207	
a Name:		<b>c</b> Fax: (optional)	
Katherine M. Stewart			
<b>7</b> Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>8</b> Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>9a</b> Organization's website: TallahasseeReports.com			
<b>b</b> Organization's email: (optional)			
<b>10</b> Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>11</b> Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		08 / 09 / 2016	
<b>12</b> Were you formed under the laws of a <b>foreign country</b> ? If "Yes," state the country.		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

**Part II Organizational Structure**

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

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

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

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

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

**Part IV Narrative Description of Your Activities**

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

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

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

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Katherine Stewart	President	3048 Waterford Drive Tallahassee, Florida 32309	6,000
Austin Mall	Vice-President	2900 SW 87th Ave. Miami, Florida 33165	0
Joshua Eller	Vice-President	609 Frank Pais Road Havanna, Florida 323333	0

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

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

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

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

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

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

**2a** Are any of your officers, directors, or trustees **related** to each other through **family** or **business relationships**? If "Yes," identify the individuals and explain the relationship.  **Yes**  **No**

**b** Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees.  **Yes**  **No**

**c** Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship.  **Yes**  **No**

**3a** For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

**b** Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement.  **Yes**  **No**

**4** In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.

**a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy?  **Yes**  **No**

**b** Do you or will you approve compensation arrangements in advance of paying compensation?  **Yes**  **No**

**c** Do you or will you document in writing the date and terms of approved compensation arrangements?  **Yes**  **No**

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

d Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements?  Yes  No

e Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.  Yes  No

f Do you or will you record in writing both the information on which you relied to base your decision and its source?  Yes  No

g If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.

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5a Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c.  Yes  No

b What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?

c What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?  
**Note.** A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.

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6a Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.  Yes  No

b Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.  Yes  No

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7a Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases.  Yes  No

b Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales.  Yes  No

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8a Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f.  Yes  No

b Describe any written or oral arrangements that you made or intend to make.

c Identify with whom you have or will have such arrangements.

d Explain how the terms are or will be negotiated at arm's length.

e Explain how you determine you pay no more than fair market value or you are paid at least fair market value.

f Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

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9a Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f.  Yes  No

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

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

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

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

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

**Part VII Your History**

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

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

**Part VIII Your Specific Activities**

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

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

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

**4a** Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.)  **Yes**  **No**

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> mail solicitations              | <input type="checkbox"/> phone solicitations                                   |
| <input checked="" type="checkbox"/> email solicitations             | <input checked="" type="checkbox"/> accept donations on your website           |
| <input checked="" type="checkbox"/> personal solicitations          | <input type="checkbox"/> receive donations from another organization's website |
| <input type="checkbox"/> vehicle, boat, plane, or similar donations | <input type="checkbox"/> government grant solicitations                        |
| <input checked="" type="checkbox"/> foundation grant solicitations  | <input type="checkbox"/> Other   |

Attach a description of each fundraising program.

**b** Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements.  **Yes**  **No**

**c** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements.  **Yes**  **No**

**d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

**e** Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors.  **Yes**  **No**

**5** Are you **affiliated** with a governmental unit? If "Yes," explain.  **Yes**  **No**

**6a** Do you or will you engage in **economic development**? If "Yes," describe your program.  **Yes**  **No**

**b** Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

**7a** Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees.  **Yes**  **No**

**b** Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees.  **Yes**  **No**

**c** If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

**8** Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate.  **Yes**  **No**

**9a** Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10.  **Yes**  **No**

**b** Do you provide child care so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k).  **Yes**  **No**

**c** Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k).  **Yes**  **No**

**d** Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k).  **Yes**  **No**

**10** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed.  **Yes**  **No**

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

**11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution.  Yes  No

**12a** Do you or will you operate in a **foreign country** or **countries**? If "Yes," answer lines 12b through 12d. If "No," go to line 13a.  Yes  No

- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.

**13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a.  Yes  No

- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract.  Yes  No
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following:
  - (i)** Do you require an application form? If "Yes," attach a copy of the form.  Yes  No
  - (ii)** Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused.  Yes  No

**g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.

**14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15.  Yes  No

- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries.  Yes  No
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors.  Yes  No
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information.  Yes  No
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately.  Yes  No



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

- 15 Do you have a **close connection** with any organizations? If "Yes," explain.  Yes  No
- 16 Are you applying for exemption as a **cooperative hospital service organization** under section 501(e)? If "Yes," explain.  Yes  No
- 17 Are you applying for exemption as a **cooperative service organization of operating educational organizations** under section 501(f)? If "Yes," explain.  Yes  No
- 18 Are you applying for exemption as a **charitable risk pool** under section 501(n)? If "Yes," explain.  Yes  No
- 19 Do you or will you operate a **school**? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity.  Yes  No
- 20 Is your main function to provide **hospital or medical care**? If "Yes," complete Schedule C.  Yes  No
- 21 Do you or will you provide **low-income housing** or housing for the **elderly or handicapped**? If "Yes," complete Schedule F.  Yes  No
- 22 Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H.  Yes  No

**Note. Private foundations** may use Schedule H to request advance approval of individual grant procedures.

**Part IX Financial Data**

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

**A. Statement of Revenues and Expenses**

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
		(a) From 01/01/16 To 12/31/16	(b) From 01/01/17 To 12/31/17	(c) From 01/01/18 To 12/31/18	(d) From To	
<b>Revenues</b>	<b>1</b> Gifts, grants, and contributions received (do not include unusual grants)	1,050	40,000	50,000		
	<b>2</b> Membership fees received	10,089	20,000	30,000		
	<b>3</b> Gross investment income	0	0			
	<b>4</b> Net unrelated business income	0	0	0		
	<b>5</b> Taxes levied for your benefit	0	0	0		
	<b>6</b> 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		
	<b>7</b> Any revenue not otherwise listed above or in lines 9–12 below (attach an itemized list)	33,450	40,000	45,000		
	<b>8</b> Total of lines 1 through 7					
	<b>9</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	0	0	0		
	<b>10</b> Total of lines 8 and 9	43,539	100,000	122,000		
<b>11</b> Net gain or loss on sale of capital assets (attach schedule and see instructions)						
<b>12</b> Unusual grants						
<b>13</b> Total Revenue Add lines 10 through 12						
<b>Expenses</b>	<b>14</b> Fundraising expenses					
	<b>15</b> Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)					
	<b>16</b> Disbursements to or for the benefit of members (attach an itemized list)					
	<b>17</b> Compensation of officers, directors, and trustees	7,000	6,000	6,000		
	<b>18</b> Other salaries and wages	7,000	50,000	60,000		
	<b>19</b> Interest expense					
	<b>20</b> Occupancy (rent, utilities, etc.)					
	<b>21</b> Depreciation and depletion					
	<b>22</b> Professional fees	1,500	4,000	5,000		
	<b>23</b> Any expense not otherwise classified, such as program services (attach itemized list)	27,000	30,000	35,000		
	<b>24</b> Total Expenses Add lines 14 through 23	42,500	90,000	106,000		

**Part IX Financial Data (Continued)**

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

		Year End:
		(Whole dollars)
<b>Assets</b>		
<b>1</b>	Cash . . . . .	<b>1</b> 1000
<b>2</b>	Accounts receivable, net . . . . .	<b>2</b> 3000
<b>3</b>	Inventories . . . . .	<b>3</b>
<b>4</b>	Bonds and notes receivable (attach an itemized list) . . . . .	<b>4</b>
<b>5</b>	Corporate stocks (attach an itemized list) . . . . .	<b>5</b>
<b>6</b>	Loans receivable (attach an itemized list) . . . . .	<b>6</b>
<b>7</b>	Other investments (attach an itemized list) . . . . .	<b>7</b>
<b>8</b>	Depreciable and depletable assets (attach an itemized list) . . . . .	<b>8</b>
<b>9</b>	Land . . . . .	<b>9</b>
<b>10</b>	Other assets (attach an itemized list) . . . . .	<b>10</b>
<b>11</b>	Total Assets (add lines 1 through 10) . . . . .	<b>11</b> 4000
<b>Liabilities</b>		
<b>12</b>	Accounts payable . . . . .	<b>12</b> 2000
<b>13</b>	Contributions, gifts, grants, etc. payable . . . . .	<b>13</b>
<b>14</b>	Mortgages and notes payable (attach an itemized list) . . . . .	<b>14</b>
<b>15</b>	Other liabilities (attach an itemized list) . . . . .	<b>15</b>
<b>16</b>	Total Liabilities (add lines 12 through 15) . . . . .	<b>16</b> 2000
<b>Fund Balances or Net Assets</b>		
<b>17</b>	Total fund balances or net assets . . . . .	<b>17</b> 0
<b>18</b>	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17) . . . . .	<b>18</b> 2000
<b>19</b>	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Part X Public Charity Status**

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

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

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

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

**6** If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

- a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at [www.irs.gov](http://www.irs.gov) or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

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

For Organization

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

.....  
(Type or print name of signer)

.....  
(Date)

.....  
(Type or print title or authority of signer)

For IRS Use Only

.....  
IRS Director, Exempt Organizations

.....  
(Date)

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).
- (i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. \_\_\_\_\_
- (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box.
- (b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.

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

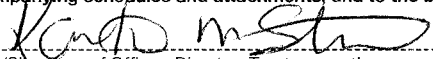
**Part XI User Fee Information**

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$850. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$400. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000?  Yes  No  
 If "Yes," check the box on line 2 and enclose a user fee payment of \$400 (Subject to change—see above).  
 If "No," check the box on line 3 and enclose a user fee payment of \$850 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$400 (Subject to change).
- 3 Check the box if you have enclosed the user fee payment of \$850 (Subject to change).

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

Please Sign Here

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

Katherine M. Stewart  
(Type or print name of signer)  
President  
(Type or print title or authority of signer)

10-27-16  
(Date)

**Reminder:** Send the completed Form 1023 Checklist with your filled-in-application.

# **ORIGINAL ARTICLES OF INCORPORATION**

**Electronic Articles of Incorporation  
For**

N16000007779  
FILED  
August 09, 2016  
Sec. Of State  
tscott

RED HILLS JOURNALISM FOUNDATION, INC.

The undersigned incorporator, for the purpose of forming a Florida not-for-profit corporation, hereby adopts the following Articles of Incorporation:

**Article I**

The name of the corporation is:

RED HILLS JOURNALISM FOUNDATION, INC.

**Article II**

The principal place of business address:

3048 WATERFORD DR.  
TALLAHASSEE, FL. 32309

The mailing address of the corporation is:

3048 WATERFORD DR.  
TALLAHASSEE, FL. 32309

**Article III**

The specific purpose for which this corporation is organized is:

CREATE HIGH QUALITY INDEPENDENT JOURNALISM THAT WILL  
SUPPORT DEMOCRACY AND STRENGTHEN THE COMMUNITY IN  
TALLAHASSEE AND FLORIDA.

**Article IV**

The manner in which directors are elected or appointed is:

AS PROVIDED FOR IN THE BYLAWS.

**Article V**

The name and Florida street address of the registered agent is:

KATHERINE M STEWART  
3048 WATERFORD DR  
TALLAHASSEE, FL. 32309

I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: KATHERINE M STEWART

N16000007779  
FILED  
August 09, 2016  
Sec. Of State  
tscott

## Article VI

The name and address of the incorporator is:

KATHERINE M STEWART  
3048 WATERFORD DR

TALLAHASSEE, FL 32309

Electronic Signature of Incorporator: KATHERINE M STEWART

I am the incorporator submitting these Articles of Incorporation and affirm that the facts stated herein are true. I am aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S. I understand the requirement to file an annual report between January 1st and May 1st in the calendar year following formation of this corporation and every year thereafter to maintain "active" status.

## Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P  
KATHERINE M STEWART  
3048 WATERFORD DR  
TALLAHASSEE, FL. 32309 UN

Title: VP  
AUSTIN M MALL  
3048 WATERFORD DR  
TALLAHASSEE, FL. 32309 UN

Title: VP  
HUNTER M MALL  
3048 WATERFORD DR  
TALLAHASSEE, FL. 32309 UN

## Article VIII

The effective date for this corporation shall be:

08/15/2016



**FIRST AMENDMENT OF  
ARTICLES OF  
INCORPORATION**

N16000007779

(Requestor's Name)

(Address)

(Address)

(City/State/Zip/Phone #)

PICK-UP     WAIT     MAIL

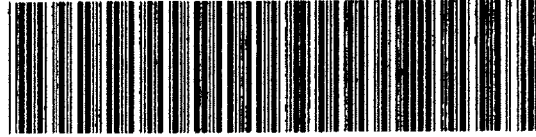
(Business Entity Name)

(Document Number)

Certified Copies \_\_\_\_\_ Certificates of Status \_\_\_\_\_

Special Instructions to Filing Officer:

Office Use Only



100290661891

09/27/16--01015--004 \*\*35.00

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DEPARTMENT OF STATE  
2016 SEP 27 AM 10:30  
SECRETARY OF STATE  
2016 SEP 27 AM 10:53  
TALLAHASSEE, FLORIDA

*alozan*

**COVER LETTER**

TO: Amendment Section  
Division of Corporations

NAME OF CORPORATION: Red Hills Journalism Foundation, Inc

DOCUMENT NUMBER: N1600007779

The enclosed *Articles of Amendment* and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

Kathy Stewart  
(Name of Contact Person)

Red Hills Journalism Foundation  
(Firm/ Company)

3048 Waterford Drive  
(Address)

Tallahassee FL 32309  
(City/ State and Zip Code)

\_\_\_\_\_  
E-mail address: (to be used for future annual report notification)

For further information concerning this matter, please call:

Kathy Stewart at 850 766-6207  
(Name of Contact Person) (Area Code) (Daytime Telephone Number)

Enclosed is a check for the following amount made payable to the Florida Department of State:

- \$35 Filing Fee
- \$43.75 Filing Fee & Certificate of Status
- \$43.75 Filing Fee & Certified Copy (Additional copy is enclosed)
- \$52.50 Filing Fee Certificate of Status Certified Copy (Additional Copy is Enclosed)

**Mailing Address**  
Amendment Section  
Division of Corporations  
P.O. Box 6327  
Tallahassee, FL 32314

**Street Address**  
Amendment Section  
Division of Corporations  
Clifton Building  
2661 Executive Center Circle  
Tallahassee, FL 32301

**RESTATED ARTICLES OF INCORPORATION**

**AMENDING ARTICLES OF**

**RED HILLS JOURNALISM FOUNDATION, INC**

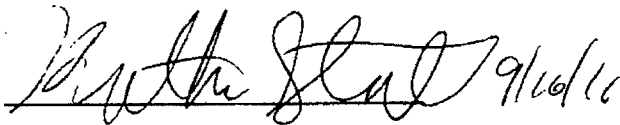
Pursuant to the provisions of Florida Statutes 617, the Florida Not For Profit Corporation Act, the Board of Directors of RED HILLS JOURNALISM FOUNDATION, INC., hereby adopts the following restated Articles of Incorporation.

The following and attached restated Articles of Incorporation supersede and replace all Articles of Incorporation and amendments thereto currently on file with the Florida Secretary of State.

The restated Articles of Incorporation require no member approval.

The foregoing, together with the attached Articles is hereby approved and adopted by the Board of Directors. Pursuant to lawful authority, on this 14th day of September, 2016.

RED HILL JOURNALISM FOUNDATION, INC

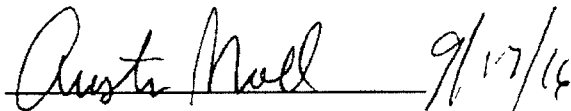
 9/16/16

President, Katherine Stewart

ATTEST:

 9/14/16

Vice-President, Joshua Eller

 9/17/16

Vice-President, Austin Mall

FILED  
2016 SEP 27 AM 10:31  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

**RESTATED ARTICLES OF INCORPORATION**

**OF**

**RED HILLS JOURNALISM FOUNDATION, INC**

**ARTICLE I**

**CORPORATE NAME**

The name of this corporation is RED HILLS JOURNALISM FOUNDATION, INC

FILED  
2018 SEP 27 AM 10:31  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

**ARTICLE II**

**CORPORATE NATURE**

This is a nonprofit corporation organized for all lawful purposes allowed pursuant to the Florida Not For Profit Corporation Act set forth in chapter 617 of the Florida Statutes, which shall have perpetual existence.

**ARTICLE III**

The principal place of business and mailing address of the corporation is 3048 Waterford Dr. Tallahassee, Florida.

**ARTICLE IV**

**PURPOSE OF THE CORPORATION**

The purpose for which this nonprofit corporation is organized is to create high quality independent journalism that will support democracy and strengthen the community in Tallahassee and Florida.

The Corporation, in pursuit of the foregoing, is committed to educational and related purposes well within the scope of Section 501© (3) of the Internal Revenue Code of 1986, as amended.

**ARTICLE V**

**MANAGEMENT OF CORPORATE AFFAIRS – BOARD OF DIRECTORS AND OFFICERS**

**BOARD OF DIRECTORS.** The Corporation shall be governed by a Board of Directors which may consist of twenty-five unless increased or decreased by formal resolution of the Board of Directors except that the number shall not be less than three (3) directors. The Board of Directors may establish, amend or abolish classes of membership and define the qualifications of each and shall provide for terms of office and method of election of Directors and Officers.

**CORPORATE OFFICERS.** The Board of Directors shall elect the following officers: Chairman, President and Chief Executive Officer, together with such officers as the by-laws may authorize.

(see Attachment "A")

#### ARTICLE VI

##### DESIGNATED CORPORATE POWERS

The Corporation is prohibited from lobbying, engaging in partisan politics and from any political activity prohibited by Section 501 (c) (3) of the Internal Revenue Service Code, as amended.

The Corporation is empowered to have and perform pursuant to section 617.0302, Florida Statutes.

#### ARTICLE VII

##### AMENDMENTS OF ARTICLES OF BY-LAWS

As amendment to these Articles Of Incorporation or an amendment to the By-Laws of this Corporation may be adopted at a meeting of the Board of Directors by a majority of the Directors then in office.

The undersigned Officers of this Corporation, pursuant to directive of the Board of Directors thereof, have executed these Articles of Incorporation on this 14th Day of September, 2016.

RED HILL JOURNALISM FOUNDATION, INC

Katherine Stewart 9/26/16

President, Katherine Stewart

ATTEST:

Joshua Eller 9/14/16

Vice President, Joshua Eller

Austin Mall 9/14/16

Vice President, Austin Mall

# Attachment "A"

If amending the Officers and/or Directors, enter the title and name of each officer/director being removed and title, name, and address of each Officer and/or Director being added:

(Attach additional sheets, if necessary)

Please note the officer/director title by the first letter of the office title:

P = President; V = Vice President; T = Treasurer; S = Secretary; D = Director; TR = Trustee; C = Chairman or Clerk; CEO = Chief Executive Officer; CFO = Chief Financial Officer. If an officer/director holds more than one title, list the first letter of each office held. President, Treasurer, Director would be PTD.

Changes should be noted in the following manner. Currently John Doe is listed as the PST and Mike Jones is listed as the V. There is a change, Mike Jones leaves the corporation, Sally Smith is named the V and S. These should be noted as John Doe, PT as a Change, Mike Jones, V as Remove, and Sally Smith, SV as an Add.

Example:

<input checked="" type="checkbox"/> Change	<u>PT</u>	<u>John Doe</u>
<input checked="" type="checkbox"/> Remove	<u>V</u>	<u>Mike Jones</u>
<input checked="" type="checkbox"/> Add	<u>SV</u>	<u>Sally Smith</u>

<u>Type of Action</u> (Check One)	<u>Title</u>	<u>Name</u>	<u>Address</u>
1) <input type="checkbox"/> Change <input type="checkbox"/> Add <input checked="" type="checkbox"/> Remove	<u>VP</u>	<u>Hunter Mall</u>	<u>3048 Waterford Dr</u> <u>Tallahassee, FL 32309</u>
2) <input type="checkbox"/> Change <input checked="" type="checkbox"/> Add <input type="checkbox"/> Remove	<u>VP</u>	<u>Joshua Eller</u>	<u>609 Frank Pais Rd.</u> <u>Havana, FL 32333</u>
3) <input type="checkbox"/> Change <input type="checkbox"/> Add <input type="checkbox"/> Remove	_____	_____	_____
4) <input type="checkbox"/> Change <input type="checkbox"/> Add <input type="checkbox"/> Remove	_____	_____	_____
5) <input type="checkbox"/> Change <input type="checkbox"/> Add <input type="checkbox"/> Remove	_____	_____	_____
6) <input type="checkbox"/> Change <input type="checkbox"/> Add <input type="checkbox"/> Remove	_____	_____	_____



# **CONFLICT OF INTEREST POLICY**

# **Red Hills Journalism Foundation**

## **CONFLICT OF INTEREST POLICY**

### **SECTION 1. PURPOSE**

Red Hills Journalism Foundation is a nonprofit, tax-exempt organization. Maintenance of its tax-exempt status is important both for its continued financial stability and for public support. Therefore, the IRS as well as state regulatory and tax officials view the operations of Red Hills Journalism Foundation as a public trust, which is subject to scrutiny by and accountable to such governmental authorities as well as to members of the public.

Consequently, there exists between Red Hills Journalism Foundation and its board, officers, and management employees and the public a fiduciary duty, which carries with it a broad and unbending duty of loyalty and fidelity. The board, officers, and management employees have the responsibility of administering the affairs of Red Hills Journalism Foundation honestly and prudently, and of exercising their best care, skill, and judgment for the sole benefit of Red Hills Journalism Foundation.

Those persons shall exercise the utmost good faith in all transactions involved in their duties, and they shall not use their positions with Red Hills Journalism Foundation or knowledge gained therefrom for their personal benefit. The interests of the organization must be the first priority in all decisions and actions.

### **SECTION 2. PERSONS CONCERNED:**

This statement is directed not only to directors and officers, but to all employees who can influence the actions of Red Hills Journalism Foundation. For example, this would include all who make purchasing decisions, all persons who might be described as "management personnel," and anyone who has proprietary information concerning Red Hills Journalism Foundation.

### **SECTION 3. AREAS IN WHICH CONFLICT MAY ARISE:**

Conflicts of interest may arise in the relations of directors, officers, and management employees with any of the following third parties:

1. Persons and firms supplying goods and services to Red Hills Journalism Foundation.
2. Persons and firms from whom Red Hills Journalism Foundation leases property and equipment.
3. Persons and firms with whom Red Hills Journalism Foundation is dealing or planning to deal in connection with the gift, purchase or sale of real estate, securities, or other property.
4. Competing or affinity organizations.
5. Donors and others supporting Red Hills Journalism Foundation.

6. Agencies, organizations, and associations which affect the operations of Red Hills Journalism Foundation.
7. Family members, friends, and other employees.

#### SECTION 4. NATURE OF CONFLICTING INTEREST:

A conflicting interest may be defined as an interest, direct or indirect, with any persons or firms mentioned in Section 3. Such an interest might arise through:

1. Owning stock or holding debt or other proprietary interests in any third party dealing with Red Hills Journalism Foundation.
2. Holding office, serving on the board, participating in management, or being otherwise employed (or formerly employed) with any third party dealing with Red Hills Journalism Foundation.
3. Receiving remuneration for services with respect to individual transactions involving Red Hills Journalism Foundation.
4. Using Red Hills Journalism Foundation's time, personnel, equipment, supplies, or good will for other than Red Hills Journalism Foundation -approved activities, programs, and purposes.
5. Receiving personal gifts or loans from third parties dealing or competing with Red Hills Journalism Foundation. Receipt of any gift is disapproved except gifts of a value less than \$50, which could not be refused without discourtesy. No personal gift of money should ever be accepted.

#### SECTION 5. INTERPRETATION OF THIS STATEMENT OF POLICY:

The areas of conflicting interest listed in Section 3, and the relations in those areas which may give rise to conflict, as listed in Section 4, are not exhaustive. Conflicts might arise in other areas or through other relations. It is assumed that the directors, officers, and management employees will recognize such areas and relation by analogy.

The fact that one of the interests described in Section 4 exists does not necessarily mean that a conflict exists, or that the conflict, if it exists, is material enough to be of practical importance, or if material, that upon full disclosure of all relevant facts and circumstances it is necessarily adverse to the interests of Red Hills Journalism Foundation.

However, it is the policy of the board that the existence of any of the interests described in Section 4 shall be disclosed before any transaction is consummated. It shall be the continuing responsibility of the board, officers, and management employees to scrutinize their transactions and outside business interests and relationships for potential conflicts and to immediately make such disclosures.

#### SECTION 6. DISCLOSURE POLICY AND PROCEDURE:

Transactions with parties with whom a conflicting interest exists may be undertaken only if all of the following are observed:

1. The conflicting interest is fully disclosed;

2. The person with the conflict of interest is excluded from the discussion and approval of such transaction;

3. A competitive bid or comparable valuation exists; and

4. The board has determined that the transaction is in the best interest of the organization.

Disclosure in the organization should be made to the chief executive officer (or if she or he is the one with the conflict, then to the board chair), who shall bring the matter to the attention of the board. Disclosure involving directors should be made to the board chair, (or if she or he is the one with the conflict, then to the board vice-chair) who shall bring these matters to the board.

The board shall determine whether a conflict exists and in the case of an existing conflict, whether the contemplated transaction may be authorized as just, fair, and reasonable to Red Hills Journalism Foundation. The decision of the board on these matters will rest in their sole discretion, and their concern must be the welfare of Red Hills Journalism Foundation and the advancement of its purpose.

Red Hills Journalism Foundation

Adopted by resolution by board of directors on October 1, 2016

A handwritten signature in cursive script, appearing to read "Katherine M. Stewart". The signature is written in black ink and is positioned above a horizontal line.

Katherine M. Stewart, President

# ATTACHMENT

*Part II #5*

We have not adopted bylaws. Our three board of directors were appointed. We plan on adopting bylaws early next year.

*Part IV Narrative Description of Your Activities*

Red Hills Journalism Foundation (RHJF) runs a local news website in Tallahassee, Florida. The website publishes content 3-4 times each week addressing local government activities. The content provided on the website is generated by journalists that are employees and freelance writers funded through donations to RHJF. The mission is to provide information that is not covered in other local media to help educate the citizenry.

Red Hills Journalism Foundation (RHJF) publishes a print newspaper two times per month and distributed 3-5000 households. The newspaper content focuses on local government activities. The content provided in the newspaper is generated by journalists that are employees and freelance writers funded through advertising revenue and subscriber fees. The mission is provide information that is not covered in other local media to help educate the citizenry.

*Part V #2a*

The President, Katherine Stewart is the mother of Austin Mall, vice-president.

*Part V #5a*

The conflict of interest policy was adopted by resolution of our governing board.

*Part VII #4a. Fundraising*

Mail solicitations – RHJF will seek donations through direct mail appeal to people who show an interest in local news and unique investigative reporting.

E-Mail solicitations – RHJF will seek donations through email appeal to newspaper subscribers.

Personal solicitations – RHJF will talk to individuals who are an interested in local news and unique investigative reporting.

Foundation Grant Solicitations – RHJF will seek out and apply for grants that local news and unique investigative reporting.

Accept Donations on Website – RHJF will offer visitors to our website to donate and the RHJF mission.

*Part VI #1*

We print a newspaper covering local news which is distributed to our members.

We offer advertising in our newspaper and on our website to businesses and individuals.

*Part VI #2*

We offer a newspaper covering local news which is distributed to our members. Membership costs \$36 per year. Anyone can be a member.

We offer advertising in our newspaper and on our website to businesses and individuals at varying rates. Anyone can advertise.

*Part X #1b*

We meet Section 508(e) provisions in Article II of our organizing documents, which are included.

*Part X #4*

Our plan is to meet the private operating foundation requirements by spending at least 85 percent of our adjusted net income directly for the active conduct of our exempt activities.

Also, we will receive at least 85 percent of our support from the general public and 5 or more unrelated exempt organizations, not more than 25 percent of our support will be received from any one exempt organization, and not more than 50 percent of our support will be received from gross investment income.