

Department of the Treasury  
Internal Revenue Service

P.O. BOX 2508  
CINCINNATI OH 45201

In reply refer to: 9999999999  
Apr. 01, 2013 LTR 3367C SO  
46-2082969 000000 00

00023871  
BODC: TE

ZIMMER FELINE FOUNDATION  
PO BOX 6815  
SANTA FE NM 87502-6815



047424

Employer Identification Number: 46-2082969  
Tax Form: 1023  
Document Locator Number: 17053-079-38103-3  
For assistance, call: 1-877-829-5500

Dear Applicant,

We received your application for exemption from Federal income tax and your user fee payment.

During the initial review process, applications for exemption are separated into three groups:

1. Those that can be processed immediately based on information submitted,
2. Those that need minor additional information to be resolved, and
3. Those that require additional development.

If your application falls in the first group or second group, you will receive your determination letter stating that you are exempt from Federal income tax or a request for information via phone, fax, or letter. If your application falls within the third group, you will be contacted when your application has been assigned to an Exempt Organizations specialist for technical review. You can expect to be contacted within approximately 90 days from the date of this notice.

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

General information about the application process and tax-exemption can be found by visiting our website, [www.irs.gov/eo](http://www.irs.gov/eo). If you are unable to locate the information needed, you may call our toll free number shown above Monday through Friday. When communicating with us, please refer to the employer identification number and document locator number shown above.

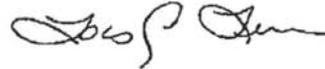
Sign up for Exempt Organizations' EO Update, a regular e-mail newsletter that highlights new information posted on the Charities pages of [irs.gov](http://irs.gov). To subscribe, go to [www.irs.gov/eo](http://www.irs.gov/eo) and click on "EO Newsletter."

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ZIMMER FELINE FOUNDATION  
PO BOX 6815  
SANTA FE NM 87502-6815

For other general information, tax forms, and publications, visit  
[www.irs.gov](http://www.irs.gov)

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations



**STREET ADDRESS**  
200 WEST MARCY STREET  
SUITE 129  
SANTA FE, NM 87501

**MAILING ADDRESS**  
POST OFFICE BOX 1984  
SANTA FE, NM 87504-1984

t 505.982.4676  
f 505.988.7029

[www.SommerUdall.com](http://www.SommerUdall.com)

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Patrick D. Barry

*Of Counsel*  
J. Michael Hyatt  
Cheryl Pick Sommer  
  
**Joseph A. Sommer**  
(1922 – 2006)

March 18, 2013

By Federal Express

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

Re: Zimmer Feline Foundation  
EIN: 46-2082969  
Form 1023 - *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*

Dear Madam or Sir:

On behalf of Zimmer Feline Foundation, the EIN of which is 46-2082969, and in support of its *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code* (Form 1023), we enclose the following documents, which are assembled in the following order:

- Exhibit 1: Form 1023 Checklist and User Fee Payment in the Amount of \$850.00 in Envelope
- Exhibit 2: Form 2848, *Power of Attorney and Declaration of Representative*
- Exhibit 3: Application (Form 1023 and Schedules A through H, as required)
- Exhibit 4: Certificate of Incorporation and Articles of Incorporation of Zimmer Feline Foundation
- Exhibit 5: Bylaws of Zimmer Feline Foundation
- Exhibit 6: Attachments to Form 1023, including Explanations, Financial Data and Printed Materials and Publications about Zimmer Feline Foundation
- Exhibit 7: Opinion of Counsel to Zimmer Feline Foundation Regarding Classification of Zimmer Zeline Foundation as a Private Operating Foundation

Internal Revenue Service  
March 18, 2013  
Page 2

If you have any questions, do not hesitate to contact me.

On behalf of Zimmer Feline Foundation, we thank you in advance for your anticipated assistance.

Very truly yours,



Mark Kriendler Nelson

Enclosures

cc: Edward F. Zimmer (w/ copy of encls.)  
Kathryn M. Zimmer (w/copy of encls.)  
Cynthia Marshall (w/copy of encls.)

Vanguard® Prime  
Money Market Fund

ZIMMER FOUNDATION  
39 CAMINO CABO  
SANTA FE NM 87508-2277

1418

DATE 3-13-2013

62-22/311

PAY TO THE ORDER OF Internal Revenue Service | \$ 850.00  
Eight Hundred Fifty and 00/100 DOLLARS  Security Features  
Included.  
Details on Back.

Payable Through  
Wachovia Bank, National Association  
Wilmington, DE 19803

NOT VALID FOR LESS THAN \$250.00

FOR Form 1023 EIN 46-2082969

Katar M Zimmer NP

⑈ 10030014186⑈⑈031100225185098703923765⑈

# Form 1023 Checklist

(Revised June 2006)

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

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**Note.** Retain a copy of the completed Form 1023 in your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

**Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.**

- Assemble the application and materials in this order:
- Form 1023 Checklist
  - Form 2848, *Power of Attorney and Declaration of Representative* (if filing)
  - Form 8821, *Tax Information Authorization* (if filing)
  - Expedite request (if requesting)
  - Application (Form 1023 and Schedules A through H, as required)
  - Articles of organization
  - Amendments to articles of organization in chronological order
  - Bylaws or other rules of operation and amendments
  - Documentation of nondiscriminatory policy for schools, as required by Schedule B
  - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing)
  - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.
- User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.
- Employer Identification Number (EIN)
- Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
- You must provide specific details about your past, present, and planned activities.
  - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
  - Describe your purposes and proposed activities in specific easily understood terms.
  - Financial information should correspond with proposed activities.
- Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.
- |            |  |            |  |
|------------|--|------------|--|
| Schedule A | Yes ___ No <input checked="" type="checkbox"/> | Schedule E | Yes ___ No <input checked="" type="checkbox"/> |
| Schedule B | Yes ___ No <input checked="" type="checkbox"/> | Schedule F | Yes ___ No <input checked="" type="checkbox"/> |
| Schedule C | Yes ___ No <input checked="" type="checkbox"/> | Schedule G | Yes <input checked="" type="checkbox"/> No ___ |
| Schedule D | Yes ___ No <input checked="" type="checkbox"/> | Schedule H | Yes ___ No <input checked="" type="checkbox"/> |

- An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
  - Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) PAGE 1, ARTICLE II
  - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law PAGE 4, ARTICLE IV
- Signature of an officer, director, trustee, or other official who is authorized to sign the application.
  - Signature at Part XI of Form 1023.
- Your name on the application must be the same as your legal name as it appears in your articles of organization.

Send completed Form 1023, user fee payment, and all other required information, to:

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

If you are using express mail or a delivery service, send Form 1023, user fee payment, and attachments to:

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

**Power of Attorney  
 and Declaration of Representative**

OMB No. 1545-0150

**For IRS Use Only**

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date / /

▶ Type or print. ▶ See the separate instructions.

**Part I Power of Attorney**

**Caution:** A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address ZIMMER FELINE FOUNDATION P.O. BOX 6815 SANTA FE, NEW MEXICO 87502-6815	Taxpayer identification number(s) <b>46-2082969</b>	
	Daytime telephone number <b>505-466-1676</b>	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address MARK KRIENDLER NELSON P.O. BOX 1984 SANTA FE, NEW MEXICO 87504-1984	CAF No. <b>0200-17406R</b> PTIN <b>P01601415</b> Telephone No. <b>505-982-4676</b> Fax No. <b>505-988-7029</b>
Check if to be sent notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service for the following matters:

**3 Matters**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see Instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
APPLICATION FOR RECOGNITION OF EXEMPTION	1023	2013 THROUGH 2015
RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX	990	2013 THROUGH 2015

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF**

**5 Acts authorized.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

Disclosure to third parties;  Substitute or add representative(s);  Signing a return; \_\_\_\_\_

Other acts authorized: \_\_\_\_\_ (see instructions for more information)

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not want** to revoke a prior power of attorney, check here  **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.**

 Signature 03/13/13 Date PRESIDENT Title (if applicable)

EDWARD F. ZIMMER  
Print Name

PIN Number

ZIMMER FELINE FOUNDATION  
Print name of taxpayer from line 1 if other than individual

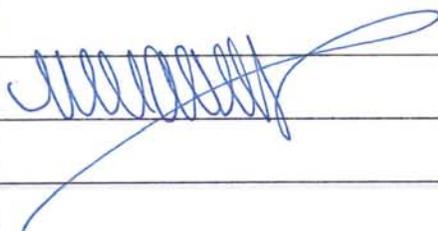
**Part II Declaration of Representative**

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer's organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE.** See the instructions for Part II.

**Note:** For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
a	NEW MEXICO	26418		3.13.2013

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

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)	
ZIMMER FELINE FOUNDATION			
<b>3</b> Mailing address (Number and street) (see instructions)		Room/Suite	<b>4</b> Employer Identification Number (EIN)
P.O. BOX 6815			46-2082969
City or town, state or country, and ZIP + 4		<b>5</b> Month the annual accounting period ends (01 - 12)	
SANTA FE, NEW MEXICO 87502-6815		12	
<b>6</b> Primary contact (officer, director, trustee, or <b>authorized representative</b> )		<b>b</b> Phone: 505-982-4676	
<b>a</b> Name: <b>MARK KRIENDLER NELSON, AUTHORIZED REPRESENTATIVE</b>		<b>c</b> Fax: (optional) 505-988-7029	
<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 checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	
<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"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>	
<b>9a</b> Organization's website: <b>WWW.ZIMMER-FOUNDATION.ORG</b>			
<b>b</b> Organization's email: (optional) <b>THELOVEOFCATS@COMCAST.NET</b>			
<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"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>	
<b>11</b> Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		12 / 04 / 2012	
<b>12</b> Were you formed under the laws of a <b>foreign country</b> ? If "Yes," state the country.		<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>	

**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 1, ARTICLE II**
- 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.
- 2b 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. **PAGE 4, ARTICLE IV**
- 2c 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:

**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)
EDWARD F. ZIMMER	DIRECTOR	PO BOX 6815 SANTA FE, NM 87502-6815	NONE
KATHRYN M. ZIMMER	DIRECTOR	PO BOX 6815 SANTA FE, NM 87502-6815	NONE
CYNTHIA MARSHALL	DIRECTOR	PO BOX 6815 SANTA FE, NM 87502-6815	NONE

**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)
NONE			

**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)
NONE			

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.
- 
- 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.
- 
- 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
- 
- 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
- 
- 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.
- 
- 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 type="checkbox"/> mail solicitations                         | <input type="checkbox"/> phone solicitations                                   |
| <input type="checkbox"/> email solicitations                        | <input type="checkbox"/> accept donations on your website                      |
| <input 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 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 <b>close connection</b> with any organizations? If "Yes," explain.   | <input checked="" type="checkbox"/> <b>Yes</b> | <input type="checkbox"/> <b>No</b>            |
| 16 | Are you applying for exemption as a <b>cooperative hospital service organization</b> under section 501(e)? If "Yes," explain.  | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| 17 | Are you applying for exemption as a <b>cooperative service organization of operating educational organizations</b> under section 501(f)? If "Yes," explain.  | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| 18 | Are you applying for exemption as a <b>charitable risk pool</b> under section 501(n)? If "Yes," explain.   | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| 19 | Do you or will you operate a <b>school</b> ? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity.   | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| 20 | Is your main function to provide <b>hospital or medical care</b> ? If "Yes," complete Schedule C.  | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| 21 | Do you or will you provide <b>low-income housing</b> or housing for the <b>elderly or handicapped</b> ? If "Yes," complete Schedule F.   | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |
| 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. | <input type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |

**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 To 2013	(b) From To 2014	(c) From To 2015	(d) From To	
Revenues	<b>1</b> Gifts, grants, and contributions received (do not include unusual grants)	1,000,000	100,000	100,000		1,200,000
	<b>2</b> Membership fees received	0	0	0		0
	<b>3</b> Gross investment income	50,000	50,000	50,000		150,000
	<b>4</b> Net unrelated business income	0	0	0		0
	<b>5</b> Taxes levied for your benefit	0	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		0
	<b>7</b> Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)	0	0	0		0
	<b>8</b> Total of lines 1 through 7	1,050,000	150,000	150,000		1,350,000
	<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		0
	<b>10</b> Total of lines 8 and 9	1,050,000	150,000	150,000		1,350,000
<b>11</b> Net gain or loss on sale of capital assets (attach schedule and see instructions)	0	0	0		0	
<b>12</b> Unusual grants	0	0	0		0	
<b>13</b> Total Revenue Add lines 10 through 12	1,050,000	150,000	150,000		1,350,000	
Expenses	<b>14</b> Fundraising expenses	0	0	0		
	<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)	0	0	0		
	<b>17</b> Compensation of officers, directors, and trustees	0	0	0		
	<b>18</b> Other salaries and wages	0	0	0		
	<b>19</b> Interest expense	0	0	0		
	<b>20</b> Occupancy (rent, utilities, etc.)	0	0	0		
	<b>21</b> Depreciation and depletion	0	0	0		
	<b>22</b> Professional fees	7,500	2,500	2,500		
	<b>23</b> Any expense not otherwise classified, such as program services (attach itemized list)	125,000	140,000	160,000		
	<b>24</b> Total Expenses Add lines 14 through 23	132,500	142,500	162,500		

**Part IX Financial Data (Continued)**

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

Year End: **2013**

Assets		(Whole dollars)
1	Cash . . . . .	917,500
2	Accounts receivable, net . . . . .	0
3	Inventories . . . . .	0
4	Bonds and notes receivable (attach an itemized list) . . . . .	0
5	Corporate stocks (attach an itemized list) . . . . .	0
6	Loans receivable (attach an itemized list) . . . . .	0
7	Other investments (attach an itemized list) . . . . .	0
8	Depreciable and depletable assets (attach an itemized list) . . . . .	0
9	Land . . . . .	0
10	Other assets (attach an itemized list) . . . . .	0
11	<b>Total Assets (add lines 1 through 10)</b> . . . . .	<b>917,500</b>
Liabilities		
12	Accounts payable . . . . .	0
13	Contributions, gifts, grants, etc. payable . . . . .	0
14	Mortgages and notes payable (attach an itemized list) . . . . .	0
15	Other liabilities (attach an itemized list) . . . . .	0
16	<b>Total Liabilities (add lines 12 through 15)</b> . . . . .	<b>0</b>
Fund Balances or Net Assets		
17	<b>Total fund balances or net assets</b> . . . . .	<b>917,500</b>
18	<b>Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)</b> . . . . .	<b>917,500</b>
19	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.)

- 1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed.  Yes  No  
If you are unsure, see the instructions.
- 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 \$750. 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 \$300. 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 \$300 (Subject to change—see above).  
 If "No," check the box on line 3 and enclose a user fee payment of \$750 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$300 (Subject to change).
- 3 Check the box if you have enclosed the user fee payment of \$750 (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)

EDWARD F. ZIMMER  
 (Type or print name of signer)

03/13/2013  
 (Date)

PRESIDENT AND DIRECTOR  
 (Type or print title or authority of signer)

**Reminder:** Send the completed Form 1023 Checklist with your filled-in-application. Form 1023 (Rev. 6-2006)

**Schedule G. Successors to Other Organizations**

- 1a** Are you a **successor to a for-profit organization**? If "Yes," explain the relationship with the predecessor organization that resulted in your creation and complete line 1b.  Yes  No
- b** Explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status.
- 2a** Are you a successor to an organization other than a for-profit organization? Answer "Yes" if you have taken or will take over the activities of another organization; or you have taken or will take over 25% or more of the fair market value of the net assets of another organization. If "Yes," explain the relationship with the other organization that resulted in your creation.  Yes  No
- b** Provide the tax status of the predecessor organization.
- c** Did you or did an organization to which you are a successor previously apply for tax exemption under section 501(c)(3) or any other section of the Code? If "Yes," explain how the application was resolved.  Yes  No
- d** Was your prior tax exemption or the tax exemption of an organization to which you are a successor revoked or suspended? If "Yes," explain. Include a description of the corrections you made to re-establish tax exemption.  Yes  No
- e** Explain why you took over the activities or assets of another organization.

**3** Provide the name, last address, and EIN of the predecessor organization and describe its activities.  
**Name:** ZIMMER FOUNDATION **EIN:** 38 - 2335996  
**Address:** P.O. BOX 6815, SANTA FE, NEW MEXICO 87502-6815

**4** List the owners, partners, principal stockholders, officers, and governing board members of the predecessor organization. Attach a separate sheet if additional space is needed.

Name	Address	Share/Interest (If a for-profit)
EDWARD F. ZIMMER	P.O. BOX 6815 SANTA FE, NEW MEXICO 87502-6815	
KATHRYN M. ZIMMER	P.O. BOX 6815 SANTA FE, NEW MEXICO 87502-6815	
CYNTHIA MARSHALL	P.O. BOX 6815 SANTA FE, NEW MEXICO 87502-6815	

- 5** Do or will any of the persons listed in line 4, maintain a working relationship with you? If "Yes," describe the relationship in detail and include copies of any agreements with any of these persons or with any for-profit organizations in which these persons own more than a 35% interest.  Yes  No
- 6a** Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof.  Yes  No
- b** Were any restrictions placed on the use or sale of the assets? If "Yes," explain the restrictions.  Yes  No
- c** Provide a copy of the agreement(s) of sale or transfer.
- 7** Were any debts or liabilities transferred from the predecessor for-profit organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed.  Yes  No
- 8** Will you lease or rent any property or equipment previously owned or used by the predecessor for-profit organization, or from persons listed in line 4, or from for-profit organizations in which these persons own more than a 35% interest? If "Yes," submit a copy of the lease or rental agreement(s). Indicate how the lease or rental value of the property or equipment was determined.  Yes  No
- 9** Will you lease or rent property or equipment to persons listed in line 4, or to for-profit organizations in which these persons own more than a 35% interest? If "Yes," attach a list of the property or equipment, provide a copy of the lease or rental agreement(s), and indicate how the lease or rental value of the property or equipment was determined.  Yes  No



## NEW MEXICO PUBLIC REGULATION COMMISSION

### *Certificate Of Incorporation*

OF

**ZIMMER FELINE FOUNDATION**

**4691610**

The Public Regulation Commission certifies that the Articles Of Incorporation, duly signed and verified pursuant to the provisions of the

**Nonprofit Corporation Act**

**(53-8-1 To 53-8-99 NMSA 1978)**

have been received by it and are found to conform to law. Accordingly, by virtue of the authority vested in it by law, the Public Regulation Commission issues this Certificate Of Incorporation and attaches hereto a duplicate of the Articles Of Incorporation.

Dated : **December 4, 2012**

**In testimony whereof, the Public Regulation Commission of the State of New Mexico has caused this certificate to be signed by its Chairman and the seal of said Commission to be affixed at the city of Santa Fe.**

*Stacy Starr-Garcia*

**Bureau Chief**

*Ben Hall*

**Chairman**

**ARTICLES OF INCORPORATION  
OF  
ZIMMER FELINE FOUNDATION  
(A New Mexico Nonprofit Corporation)**

The undersigned natural person, acting as the incorporator of a corporation under the New Mexico Nonprofit Corporation Act (the "Act"), NMSA Sections 53-8-1 to 53-8-99, adopts the following Articles of Incorporation for such corporation:

**ARTICLE I**

**Name**

The name of this New Mexico nonprofit corporation is Zimmer Feline Foundation.

**ARTICLE II**

**Purposes**

Zimmer Feline Foundation is organized and shall be operated exclusively for charitable, educational, humane, and scientific purposes, or for the prevention of cruelty to animals, within the meaning and intent of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended or replaced from time to time (hereinafter referred to as the "Code"), and for no other purposes. Zimmer Feline Foundation may operate for any lawful purpose for which nonprofit corporations may be formed under the Act. Zimmer Feline Foundation shall operate as a noncommercial, nonsectarian and nonpartisan entity.

The Board of Directors shall take all steps necessary to obtain recognition from the Internal Revenue Service of the Zimmer Feline Foundation's tax-exemption as a qualified charitable organization under Section 501(c)(3) of the Code as a private operating foundation under Section 4942(j)(3) of the Code.

Without in any way limiting the general charitable purposes of Zimmer Feline Foundation (hereinafter referred to as the "Foundation"), the charitable purpose of the Foundation shall be to use its assets solely in furtherance of charitable, educational, humane (including the prevention of cruelty to animals), scientific and educational purposes as required to obtain and maintain its tax-exempt status as a private operating foundation. The particular charitable purposes of the Foundation shall include, by way of example and not by way of limitation, reducing the rates of pet cat abandonment and relinquishment in New Mexico by providing free and local feline sterilization and acute veterinary care for cats in lower-income households. The Foundation aims to reduce and eventually to eliminate reliance on or resort to animal shelter euthanasia to control domestic cat populations in New Mexico. The Foundation carries out its charitable purpose through its programs, which currently include (i) offering free and local accessibility to spay and neuter services for those cats most at risk of staying below the conventional spay/neuter radar – specifically cats in lower-income households and cats living outdoors in naturally occurring feral and stray cat colonies, and (ii) providing free and local accessibility to acute veterinary care for cats in lower-income households.

No part of the assets of the Foundation shall inure to the benefit of or be payable to any individual or entity which is not a qualified charitable organization, and no part of the activities of the Foundation shall consist of the carrying on of propaganda or otherwise attempting to influence any legislation. No part of the activities of the Foundation shall be the participation or intervention (including the publication or distribution of statements) in any political campaign on behalf of any candidate for public office.

Notwithstanding any of the foregoing, the Board of Directors is expressly prohibited from carrying on any activity or exercising any power not permitted to an organization exempt under Section 501(c)(3) of the Code as a private operating foundation under Section 4942(j)(3) of the Code. Furthermore, the Foundation shall not carry on any activity not permitted to be carried on by an organization contributions to which are deductible for Federal income tax purposes or Federal estate tax purposes under Section 170(c)(2), Section 2055(a)(2) or Section 2522(a)(2) of the Code.

Notwithstanding any provision of these Articles of Incorporation to the contrary and as repeated in Article III of these Articles of Incorporation:

(a) The Board of Directors will not engage in any act of self-dealing that is subject to tax under Section 4941 of the Code;

(b) The Board of Directors shall distribute or apply its income for each taxable year at such time and in such manner so as not to subject the Foundation to the tax on undistributed income imposed by Section 4942 of the Code;

(c) The Board of Directors shall not retain any excess business holdings that are subject to tax under Section 4943 of the Code;

(d) The Board of Directors shall not make any investments in such a manner as to jeopardize the carrying out of the Foundation's charitable purposes and subject the Foundation to tax under Section 4944 of the Code; and

(e) The Board of Directors of the Foundation shall not make any taxable expenditures that are subject to tax under Section 4945 of the Code.

The Board of Directors (sometimes hereinafter referred to as the "Board") of the Foundation shall hold, manage, invest and reinvest the Foundation funds or assets. Notwithstanding the foregoing powers, the Foundation shall not engage otherwise than as an insubstantial part of its activities in activities which in themselves are not in furtherance of its exempt purposes or activities.

The Foundation is organized and shall be operated exclusively for such purposes, and for no other purposes, and to that end, the Board shall take and hold, by devise, gift, purchase, or lease, either absolutely or in trust, for such objects and purposes or any of them, any property, real, personal or mixed,

without limitation as to amount or value, except such limitations, if any, as may be imposed by law; to sell, convey and dispose of any such property and to invest and reinvest the principal and income thereof, and to determine and expend the income therefrom for any of the aforementioned purposes, without limitation, except such limitations, if any, as may be contained in the instrument under which such property is received; to receive any property, real, personal or mixed, in trust, under the terms of any Last Will and Testament, deed of trust or other trust instrument for the foregoing purposes or any of them (but for no other purposes), and in administering the same to carry out the directions and exercise the powers contained in the trust instrument under which the property is received, including the expenditure of the principal, as well as the income, for one or more of such purposes, if authorized or directed in the trust instrument under which it is received; to receive, take title to, hold, and use the proceeds and income of stocks, bonds, obligations, or other securities of any corporation or corporations, domestic or foreign, but only for the foregoing purposes, or some of them; and, in general, to do all things that may appear necessary and useful in accomplishing the purposes of the Foundation.

### ARTICLE III **Restrictions**

The Foundation shall not afford pecuniary gain, incidentally or otherwise, to any individual or entity that is not a qualified charitable organization. No part of the income or principal of the assets of the corporation shall inure to the benefit of or be distributed to a Director or Officer of the Foundation, or any private individual, but the foregoing shall not preclude reimbursement for expenditures or the payment of reasonable compensation for services rendered to or property purchased by the Foundation. The Foundation shall not engage in subversive or anti-American activities; no part of its activities shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the Foundation shall not participate or intervene in any political campaign on behalf of any candidate for public office. The participation or intervention prohibited by the preceding sentence shall also include the publication and distribution of statements in connection with such a political campaign. The Foundation shall not unreasonably accumulate income or otherwise invest in such manner as would result in a denial of the tax-exempt status of the Foundation under any applicable Federal, state or local law or regulation.

As long as the Foundation is deemed by the Internal Revenue Service to be a "private foundation" within the meaning of 509 of the Code, the Foundation shall at all times comply with the following provisions:

- (a) The Foundation shall distribute or apply its income for each tax year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Code;
- (b) The Foundation shall not engage in any act of self-dealing as defined in Section 4941 of the Code;

(c) The Foundation shall not make any investments in such manner as to subject it to tax under Section 4944 of the Code;

(d) The Foundation shall not retain any excess business holdings as defined in Section 4943 of the Code; and

(e) The Foundation shall not make any taxable expenditures as defined in Section 4945 of the Code.

**ARTICLE IV**  
**Disposition of Assets on Dissolution**

Upon the dissolution of the Foundation, the Board of Directors, after paying or making provision for the payment of all of the liabilities of the corporation, shall dispose of all of the assets of the Foundation corporation exclusively for the primary charitable purposes of the Foundation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, humane, scientific and educational purposes as shall at the time qualify as a qualified charitable organization under Section 501(c)(3) of the Code, as the Board shall determine. Any assets not so disposed of shall be disposed of by the District Court of the county in which the principal office of the Foundation is then located, exclusively for such purposes or to such qualified charitable organization or organizations as that Court shall determine.

**ARTICLE V**  
**Period of Existence**

The period of existence of the Foundation shall be perpetual.

**ARTICLE VI**  
**Registered Office and Agent**

The New Mexico street address of the initial registered office of the Foundation is 200 West Marcy Street, Suite 129, Santa Fe, New Mexico, 87501, and the name of the initial registered agent at this address is New Mexico Registered Agents, LLC, a New Mexico limited liability company.

**ARTICLE VII**  
**No Capital Stock and No Members**

The Foundation, as a corporate entity, shall have no capital stock and the private property of the incorporator or the Directors of the Foundation shall not be liable for the debts of the Foundation. The Foundation shall have no members and is therefore a non-membership corporation.

**ARTICLE VIII**  
**Board of Directors**

The affairs and business of the Foundation shall be conducted by a Board of Directors of not less than three (3). The method for the election of Directors shall be set forth in the Bylaws of the Foundation.

**ARTICLE IX**  
**Initial Board of Directors**

The initial Board of Directors of the Foundation shall consist of three (3) Directors (and not less than three (3)), whose names and addresses are listed below, and whose tenure of office shall continue until their death, resignation, or termination in accordance with the Bylaws:

<u>Name of Director</u>	<u>Address of Director</u>
Edward F. Zimmer	P.O. Box 6815 Santa Fe, NM 87502-6815
Kathryn M. Zimmer	P.O. Box 6815 Santa Fe, NM 87502-6815
Cynthia Marshall Schuman	P.O. Box 6815 Santa Fe, NM 87502-6815

**ARTICLE X**  
**Incorporator**

The name and address of the incorporator are:

Mark Kriendler Nelson  
Sommer, Udall, Sutin, Hardwick & Hyatt, P.A.  
200 West Marcy Street, Suite 129  
Santa Fe, NM 87501

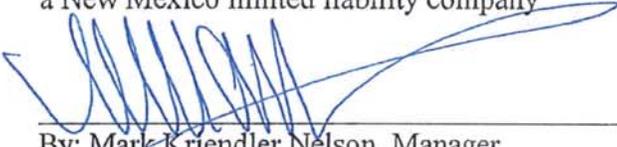
Dated: November 26, 2012.

  
\_\_\_\_\_  
Mark Kriendler Nelson, Incorporator

**STATEMENT OF ACCEPTANCE OF APPOINTMENT  
BY DESIGNATED INITIAL REGISTERED AGENT**

I, Mark Kriendler Nelson, as manager of New Mexico Registered Agents, LLC, hereby acknowledge that the undersigned limited liability company accepts the appointment as Initial Registered Agent of Zimmer Feline Foundation, the corporation which is named in the Articles of Incorporation.

New Mexico Registered Agents, LLC  
a New Mexico limited liability company



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By: Mark Kriendler Nelson, Manager  
(An authorized person of the entity being appointed as  
Initial Registered Agent)

**BYLAWS  
OF  
ZIMMER FELINE FOUNDATION  
(A New Mexico Nonprofit Corporation)**

**ARTICLE I  
NAME, PRINCIPAL OFFICE AND REGISTERED AGENT**

The name of the corporation is Zimmer Feline Foundation. The principal office of Zimmer Feline Foundation is located at 200 West Marcy Street, Suite 129, Santa Fe, New Mexico, 87501. The registered agent of Zimmer Feline Foundation is New Mexico Registered Agents, LLC, a New Mexico limited liability company, and the street address of the registered agent is 200 West Marcy Street, Suite 129, Santa Fe, New Mexico, 87501.

**ARTICLE II  
PURPOSES**

Zimmer Feline Foundation was organized and incorporated under the laws of the State of New Mexico on December 4, 2012 as a New Mexico nonprofit corporation. Zimmer Feline Foundation shall be operated exclusively for charitable, educational, humane, and scientific purposes, or for the prevention of cruelty to animals, within the meaning and intendment of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended or replaced from time to time (hereinafter referred to as the "Code"), and for no other purposes. Zimmer Feline Foundation may operate for any lawful purpose for which nonprofit corporations may be formed under the Act. Zimmer Feline Foundation shall operate as a noncommercial, nonsectarian and nonpartisan entity.

The Board of Directors shall take all steps necessary to obtain recognition from the Internal Revenue Service of the Zimmer Feline Foundation's tax-exemption as a qualified charitable organization under Section 501(c)(3) of the Code as a private operating foundation under Section 4942(j)(3) of the Code.

Without in any way limiting the general charitable purposes of Zimmer Feline Foundation (hereinafter referred to as the "Foundation"), the charitable purpose of the Foundation shall be to use its assets solely in furtherance of charitable, educational, humane (including the prevention of cruelty to animals), scientific and educational purposes as required to obtain and maintain its tax-exempt status as a private operating foundation. The particular charitable purposes of the Foundation shall include, by way of example and not by way of limitation, assisting low-income individuals and families provide life-long care for their cats by providing them with free and local spay/neuter assistance and, in the event of a fixable medical emergency (such as a broken leg, wounds or infections but not chronic or terminal long-term medical care), with acute veterinary aid. This will help the Foundation achieve its ultimate purposes of (i) reducing and eventually ending community reliance on shelter euthanasia to lower cat populations and (ii) reducing the rate of pet cat abandonment and relinquishment in New Mexico which prevents the formation of feral cat colonies.

The Foundation carries out its charitable purposes through its programs, which currently include (i) offering free and local accessibility to spay and neuter services for those cats most at risk of staying below the conventional spay/neuter radar, (ii) providing free and local accessibility to acute veterinary care for cats in low-income households and (iii) teaching and educating about the humane care of both indoor and outdoor cats through responding to telephone and e-mail requests for advice, as well as by providing original cat care tutorials on its web site and topical essays on its blog. With 13 years of experience in caring for adult cats through Zimmer Foundation's *Older Cat Program* and training over 1,700 outdoor cat caregivers who participated in Zimmer Foundation's *Feral Colony Management Program*, Zimmer Feline Foundation, through its association with Zimmer Foundation, has amassed a wealth of practical care experience it shares with others to help them care for their cats. Providing this information often makes the difference as to whether the cats retain their homes – for behavioral issues that can seem daunting to the caregiver – may have simple solutions.

The Board of Directors of the Foundation shall not engage in any act of self-dealing that is subject to tax under Section 4941 of the Code. Although the Foundation shall operate as a private operating foundation, the Board of Directors of the Foundation shall distribute the Foundation's net income, if necessary, and, if necessary, part of the principal, for each taxable year of the Foundation at such time and in such manner so as not to subject the Foundation to the tax on undistributed income imposed by Section 4942 of the Code. The Board of Directors of the Foundation shall not retain any excess business holdings that are subject to tax under Section 4943 of the Code. The Board of Directors of the Foundation shall not make any investments in such a manner as to jeopardize the carrying out of the Foundation's charitable purposes and subject the Foundation to tax under Section 4944 of the Code. The Board of Directors of the Foundation shall not make any taxable expenditures that are subject to tax under Section 4945 of the Code. In addition, the Directors may, in their discretion, distribute all or any portion of the corpus of the Foundation's assets to one or more organizations selected by the Directors which are described in Section 170(c) of the Code.

The Foundation is not formed for pecuniary or financial gain, and no part of the assets of the Foundation shall be distributable to, or shall inure to the benefit of, its Directors or Officers except to the extent permitted under the Code, the Act, the Articles of Incorporation and these Bylaws. No part of the activities of the Foundation shall consist of the carrying on of propaganda or otherwise attempting to influence any legislation. The Foundation shall not participate in or intervene in (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office.

The name of the Foundation or the names of any members of the Board of Directors in their official capacities as Directors shall not be used in any connection with a commercial concern or with any partisan interest or for any purpose not appropriately related to promotion of the charitable objectives of the Foundation.

Zimmer Foundation, the EIN of which is 38-2335996, was organized and incorporated under the laws of the State of Michigan on December 9, 1980 as a Michigan nonprofit corporation. By Letter of

Recognition of Exemption dated May 21, 1982, the District Director of the Internal Revenue Service determined that Zimmer Foundation was exempt from Federal income tax under Section 501(c)(3) of the Code as a private operating foundation under Section 4942(j)(3) of the Code. Zimmer Foundation currently carries out the charitable programs and purposes for which the Foundation was established and which the Foundation will continue to carry out. The individuals who created Zimmer Foundation are Edward F. Zimmer and Kathryn M. Zimmer, who have changed domicile from the State of Michigan to the State of New Mexico. All of the current assets of Zimmer Foundation were contributed by Edward F. Zimmer. When the Foundation receives its tax-exemption as a qualified charitable organization under Section 501(c)(3) of the Code as a private operating foundation under Section 4942(j)(3) of the Code, the Directors of Zimmer Foundation, who are also the current Directors of the Foundation, intend to transfer most (or all) of the assets of Zimmer Foundation to the Foundation and the Directors of Zimmer Foundation may decide to dissolve Zimmer Foundation in its entirety, or, in the alternative, to merge Zimmer Foundation into the Foundation.

**ARTICLE III**  
**NO MEMBERS**

The Foundation, as a corporate entity, shall have no members and is therefore a non-membership corporation under the Act.

**ARTICLE IV**  
**POWERS OF THE CORPORATION VESTED IN DIRECTORS**

Because the Foundation has no members, all powers of the Foundation shall be exercised by the Board of Directors, except those delegated by the Board of Directors or otherwise reserved to the Officers of the Foundation.

**ARTICLE V**  
**DIRECTORS**

**Section 1. Number, Tenure and Qualifications.** The number of Directors of the Foundation shall be not less than three (3). The number of Directors may be increased from time to time by a majority vote of the Board at any regular meeting, provided that no decrease in the number of Directors shall have the effect of shortening the term of any incumbent Director. Directors shall be nominated at each annual meeting or at a special meeting and shall be elected by the vote of two-thirds (2/3) of the then members of the Board. Directors shall be elected at each annual meeting of the Board of Directors. The term of office of each Director shall be three (3) years; provided, however, that each of Edward F. Zimmer and Kathryn M. Zimmer shall serve as a Director for his and her respective lifetime. Each other Director shall hold office for the term for which he or she is elected and until his or her successor has been elected and qualified. Directors need not be residents of the State of New Mexico. The Directors constituting the Foundation's first Board of Directors shall be named in the Foundation's Articles of Incorporation.

**Section 2. Duties and Powers.** The Board of Directors shall have control and management of the business and affairs of the Foundation. The Directors shall in all cases act as a board and regularly convene and, in the transaction of business, the act of a majority present at a meeting, except as otherwise provided by the laws of the State of New Mexico, these Bylaws or the Articles of Incorporation, shall be the act of the board, provided a quorum is present. The Directors may adopt such rules and regulations for the conduct of their meetings and the management of the Foundation as they may deem proper, provided, however, that such rules and regulations are not inconsistent with the Code, the laws of the State of New Mexico, the Articles of Incorporation or these Bylaws.

**Section 3. Regular Annual Meetings.** A regular annual meeting of the Board of Directors, for the purpose of electing or appointing Directors and Officers and for the transaction of any other business which may come before the meeting, shall be held without other notice than these Bylaws, at the registered or principal office of the Foundation, during the month of September of each year, or at another place and time set by the Board of Directors, if such month is not convenient for a meeting. The Board of Directors may provide, by resolution, the time and place, either within or without the State of New Mexico, for the holding of additional regular meetings without other notice than such resolution.

**Section 4. Special Meetings.** Special meetings of the Board of Directors may be called by or at the request of the President of the Foundation at any time. The President or Secretary shall, upon a written request of at least two-thirds (2/3) of the then-serving Directors, call a special meeting to be held not more than thirty (30) days after the receipt of such request. The President may fix any place, either within or without the State of New Mexico, as a place for holding any special meeting of the Board of Directors.

**Section 5. Meetings by Telephone or Video Conference Calls.** Directors or any members of any committee designated by the Directors may participate in a meeting of the Board of Directors, including any special meeting called for any purpose, or a meeting of such committee by means of telephone or video conference or similar communications equipment, by means of which all persons participating in the meeting can hear each other, and participation in such a meeting by the aforesaid means shall constitute their presence in person at such meeting.

**Section 6. Notice.** Notice of any special meeting shall be given at least ten (10) days prior thereto by written notice delivered personally or mailed to each director at his or her last known post office address, or sent by telegram or email, or given by telephonic or facsimile notice. If mailed, such notice shall be deemed to be delivered five (5) days after it is deposited in the United States mail in a sealed envelope so addressed, with postage thereon prepaid. If notice is given by telegram, such notice shall be deemed to be delivered when the telegram is delivered to the telegraph company. If notice is sent by email, the notice shall be deemed to be delivered within the hour after which the email was sent. If notice is given by telephone or by facsimile, the notice shall be deemed to be delivered when the telephone call has been placed or the facsimile notice has been successfully transmitted. Any Director may waive notice of any meeting. The attendance of a Director at any meeting shall constitute a waiver of notice of such meeting, except that where a Director attends a meeting for the express purpose of

objecting to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board of Directors need be specified in the notice or waiver of notice of such meeting.

**Section 7. Quorum.** A majority of the then serving Directors shall constitute a quorum for the transaction of business at any regular or special meeting. A quorum, once attained at a meeting, shall be deemed to continue until adjournment, notwithstanding a voluntary withdrawal of enough Directors to leave less than a quorum. The act of the majority of the Directors present at a meeting at which a quorum is present, unless otherwise provided by law, these Bylaws or the Articles of Incorporation, shall be the act of the Board of Directors. If less than a majority of the Directors is present at any meeting, a majority of the Directors present may adjourn the meeting without further notice.

**Section 8. Manifestation of Dissent.** A Director who is present at a meeting of the Board of Directors at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless such Director's dissent shall be entered in the minutes of the meeting or unless such Director shall file his or her written dissent to such action with the person acting as the secretary of the meeting before the adjournment thereof or shall forward such dissent by registered mail to the Secretary of the Foundation immediately after the adjournment of the meeting. Such right to dissent shall not apply to a Director who votes in favor of such action.

**Section 9. Vacancies.** Any vacancy occurring in the Board of Directors, or any Directorship to be filled by reason of an increase in the number of Directors, may be filled by the affirmative vote of a majority of the then serving Directors though less than a quorum of the Board of Directors. A Director elected to fill a vacancy shall be elected for the unexpired term of his or her predecessor in office. Any directorship to be filled by reason of an increase in the number of Directors shall be filled by the Board of Directors for a term of office continuing only until the next annual meeting of Directors.

**Section 10. Removal of Directors.** At a Directors meeting called expressly for that purpose, a Director may be removed, with or without cause, by a vote of a majority of the Directors; provided, however, that the Director whose removal is proposed shall not vote or otherwise participate in the deliberations relating to that Director's proposed removal. Edward F. Zimmer shall have the authority to remove any Director of the Foundation other than Kathryn M. Zimmer for any reason whatsoever. Kathryn M. Zimmer shall have the authority to remove any Director of the Foundation other than Edward F. Zimmer for any reason whatsoever.

**Section 11. Resignation.** Any Director may resign his or her office at any time, such resignation to be made in writing and to take effect immediately without acceptance.

**Section 12. Written Consent.** Any action required by the Act to be taken at a meeting of the Directors of the Foundation, or any action which may be taken at a meeting of the Directors or of a committee, may be taken without a meeting if a consent in writing, setting forth the action so taken, shall

be signed by a majority of the Directors, or all of the members of the committee, as the case may be. The consent shall have the same effect as a unanimous vote.

**Section 13. Compensation.** Unless prohibited by the Code, the laws of the State of New Mexico, the Articles of Incorporation or these Bylaws, Directors may receive reasonable compensation for their services rendered to the Foundation, and the Board of Directors shall have power in its discretion to contract for and to pay accountants, attorneys and agents reasonable compensation for services rendered to or on behalf of the Foundation in an amount appropriate to and reasonable for the value of such services. Nothing herein shall be deemed to prohibit a person employed by the Foundation from serving as a Director of the Foundation or from receiving compensation commensurate with his or her employment for service rendered in such employment even though such employee is also a Director.

## **ARTICLE VI** **OFFICERS**

**Section 1. Election and Term.** Officers of the Foundation shall be elected at the annual meeting of the Board of Directors. Each Officer shall hold office for one (1) year until such Officer's successor shall have been duly elected and qualified, or until the death, resignation or removal of such officer. Any two (2) or more offices may be held by the same person.

**Section 2. Duties of the Officers.** The Officers and their duties shall be as follows, until changed by amendment to these Bylaws by action of the members of the Board of Directors:

(a) **Chairman of the Board.** The Chairman of the Board shall preside at all meetings of the Board of Directors. Edward F. Zimmer shall serve as the Chairman of the Board for his lifetime or until his resignation. Upon the death or resignation of Edward F. Zimmer, Kathryn M. Zimmer shall become the Chairman of the Board for her lifetime, if she is then living and then serving as a Director. The provisions of this subsection (a) may only be amended by majority vote of all of the Directors.

(b) **President.** The President shall act as chief operating officer of the Foundation and shall interest himself or herself in and supervise and control all operating affairs of the Foundation. As such, the President shall execute all contracts in the name of the Foundation and shall perform such additional duties as shall be necessary in the supervision and control of the operating affairs of the Foundation. The President shall be an ex officio member of all committees.

(c) **Vice President.** The Vice President shall act as President in the absence of the President and when so acting shall have all of the powers and authority of the President. The Vice President shall also perform such other duties and have such other powers as from time to time may be assigned to her or him by the Board of Directors or the President.

(d) **Secretary.** The Secretary shall (i) keep the minutes of the proceedings of the Board of Directors; (ii) see that all notices are duly given in accordance with the provisions of these Bylaws or as

required by law; and (iii) be custodian of the corporate records except those pertaining to the office of the Treasurer. The Secretary shall notify all Directors of meetings and of their appointments to committees.

(e) **Treasurer.** The Treasurer shall interest himself or herself in the financial affairs of the Foundation, shall arrange for proper custody of securities and documents relating to the Foundation and shall, when requested, consult with and advise the Board of Directors about financial policies.

**Section 3. Removal.** Any Officer other than Edward F. Zimmer or Kathryn M. Zimmer elected or appointed may be removed by a vote of two-thirds (2/3) of the Directors then serving, whenever in such Directors' judgment, the best interests of the Foundation shall be served thereby.

**Section 4. Vacancies.** Any vacancy in any office elected or appointed by the Board of Directors due to death, resignation, removal or otherwise, may be filled by the Board of Directors for the unexpired portion of the term.

**Section 5. Resignation.** Any Officer may resign his or her office at any time, such resignation to be made in writing and to take effect immediately upon receipt thereof by the President or Secretary of the Foundation.

**Section 6. Agents.** The Board of Directors may designate such agents of the Foundation as the Board of Directors may deem necessary or advisable.

## **ARTICLE VII** **COMMITTEES**

The Board of Directors, by resolution adopted by a majority of the entire Board of Directors, may designate and appoint one (1) or more committees each of which shall consist of two (2) or more Directors. The Chairman of the Board or the President shall appoint a member of each committee to serve as the chair of the committee. The committees, to the extent provided in the resolution, in the Articles of Incorporation or in these Bylaws, shall have and exercise all the authority of the Board of Directors, but no such committee shall have the authority of the Board of Directors in reference to amending the Articles of Incorporation; adopting a plan of merger or consolidation; the sale, lease, exchange or other disposition of all or substantially all the property and assets of its business; the voluntary dissolution of the Foundation or a revocation thereof; amending the Bylaws of the Foundation; electing, appointing or removing any member of any committee or any Director or Officer of the Foundation; adopting a plan for the distribution of the assets of the Foundation; or altering or repealing any resolution of the Board of Directors which by *its terms* provides that it shall not be amended, altered or repealed by the committee. The designation of any such committee and the delegation thereto of authority shall not operate to relieve the Board of Directors, or any member thereof, of any responsibility imposed by law.

## ARTICLE VIII

### CONTRACTS, LOANS, CHECKS, DEPOSITS, INVESTMENTS AND EXPENSES

**Section 1. Contracts.** The Board of Directors may authorize any Officer or Officers or agent or agents of the Foundation to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Foundation, and such authority may be general or confined to specific instances.

**Section 2. Loans.** No loans shall be made by the Foundation and no evidences of indebtedness shall be issued in its name unless authorized by a resolution of the Board of Directors. Such authority may be general or confined to specific instances. No loans shall be made by the Foundation to any of its Directors or Officers.

**Section 3. Checks, Drafts, Etc.** All checks, drafts, or other orders for the payment of money and notes or other evidences of indebtedness issued in the name of the Foundation shall be signed by the President or Vice President; provided however, that checks, drafts or other orders for the payment of money not in excess of One Thousand Dollars (\$1,000.00) may be signed by the Secretary or the Treasurer or the Executive Director.

**Section 4. Deposits.** All funds of the Foundation not otherwise employed shall be deposited from time to time to the credit of the Foundation in such banks, trust companies or other depositories as the Board of Directors may select.

**Section 5. Investments.** The funds of the Foundation shall be invested in such investments as the Board of Directors or any investment manager appointed by the Board of Directors may from time to time select, giving due regard to balancing the need to preserve principal, produce income and capital gain, and achieve long-term growth for the Foundation assets; provided, however, that the Board of Directors of the Foundation shall not make any investments in such a manner as to jeopardize the carrying out of the Foundation's charitable purposes and subject the Foundation to tax under Section 4944 of the Code. The Foundation shall have the right to retain all or any part of any securities or property acquired by it in whatever manner, and to invest and reinvest any funds held by it, according to the judgment of the Board of Directors, without being restricted to the class of investments which a Trustee is or may hereafter be permitted by law to make or any similar restriction, provided, however, that no action shall be taken by or on behalf of the Foundation if such action is a prohibitive transaction or would result in the denial of the tax exemption under Section 503 or Section 504 of the Code.

**Section 6. Expenses.** The Board of Directors shall authorize payment of all expenses of the Foundation, including but not limited to custodian, investment management, legal fees and accounting fees and charges, first from income (if available), and if not, from the principal assets of the Foundation.

**Section 7. Prohibition Against Sharing in the Foundation's Earnings.** No Director, Officer or employee of or person connected with the Foundation, or any other private individual, shall receive at any time any of the net earnings, or pecuniary profit from the operations of the Foundation, provided, however, as stated above, that this prohibition shall not prevent the payment to any such person of reasonable compensation for services rendered to or for the Foundation in effecting any of its purposes as shall be fixed by the Board of Directors.

**ARTICLE IX**  
**CONFLICT OF INTEREST POLICY**

**Section 1. Purpose.** The purpose of the conflict of interest policy is to protect the Foundation's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an Officer or Director of the Foundation or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

**Section 2. Definitions.** For purposes of this Article IX:

(a) **Interested Person.** Any Director or Officer who has a direct or indirect financial interest, as defined below, is an interested person.

(b) **Financial Interest.** A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

1. An ownership or investment interest in any entity with which the Foundation has a transaction or arrangement,

2. A compensation arrangement with the Foundation or with any entity or individual with which the Foundation has a transaction or arrangement, or

3. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Foundation is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under subsection (b) of Section 3 of this Article IX, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

### **Section 3. Procedures.**

(a) **Duty to Disclose.** In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the Directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

(b) **Determining Whether a Conflict of Interest Exists.** After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he or she shall leave the meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Directors or committee members shall decide if a conflict of interest exists.

#### **(c) Procedures for Addressing the Conflict of Interest.**

1. An interested person may make a presentation at the meeting of the Board of Directors or the committee meeting, but after the presentation, he or she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

2. The President of the Board of Directors or the chair of the committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

3. After exercising due diligence, the Board of Directors or committee shall determine whether the Foundation can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

4. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board of Directors or committee shall determine by a majority vote of the disinterested Directors whether the transaction or arrangement is in the Foundation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

#### **(d) Violations of the Conflicts of Interest Policy.**

1. If the Board of Directors or committee has reasonable cause to believe a Director or Officer has failed to disclose actual or possible conflicts of interest, it shall inform the Director or Officer of the basis for such belief and afford the individual an opportunity to explain the alleged failure to disclose.

2. If, after hearing the Director's or Officer's response and after making further investigation as warranted by the circumstances, the Board of Directors or committee determines the Director or Officer has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

**Section 4. Records of Proceedings.** The minutes of Board of Directors and all committees shall contain:

(a) The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board of Director's or committee's decision as to whether a conflict of interest in fact existed.

(b) The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

**Section 5. Compensation**

(a) A voting member of the Board of Directors who receives compensation, directly or indirectly, from the Foundation for services is precluded from voting on matters pertaining to that Director's compensation.

(b) A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

(c) No voting member of the Board of Directors or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

**Section 6. Annual Statements.** Each Director, Officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- (a) Has received a copy of the conflicts of interest policy,
- (b) Has read and understands the policy,
- (c) Has agreed to comply with the policy, and

(d) Understands the Foundation is charitable and in order to maintain its federal tax-exempt status it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

**Section 7. Periodic Reviews.** To ensure the Foundation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

(a) Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.

(b) Whether partnerships, joint ventures, and arrangements with management organizations conform to the Foundation's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

**Section 8. Use of Outside Experts.** When conducting the periodic reviews as provided for in Section 7 of this Article IX, the Foundation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the Board of Directors of its responsibility for ensuring periodic reviews are conducted.

## ARTICLE X FISCAL YEAR

The fiscal year of the Foundation shall begin on January 1 and end on December 31, unless the Board of Directors shall provide to the contrary by resolution duly adopted at a regular meeting of the Board of Directors.

## ARTICLE XI ACCOUNTING RECORDS; ANNUAL REPORT

**Section 1. Accounting Records.** The Foundation shall maintain or cause to be maintained accounting records of the business and affairs of the Foundation.

**Section 2. Annual Report.** The Foundation shall furnish to the Board of Directors within 60 (60) days of the date upon which the Foundation's Form 990-PF is filed with the Internal Revenue Service a written report of the activities and the receipts and disbursements of funds of the Foundation during such tax year.

**ARTICLE XII**  
**TERMINATION**

Upon dissolution and termination of the Foundation, the Board of Directors of the Foundation, after paying or making provision for the payment of all the lawful debts and liabilities of the Foundation, shall distribute all the assets of the Foundation to one or more of the following categories of recipients as the Board of Directors of the Foundation shall determine:

(a) a Nonprofit organization or organizations, which may have been created to succeed the Foundation, as long as such an organization or each of such organizations shall then be (i) a governmental unit referred to in Section 170(c)(1) of the Code, or (ii) an organization exempt from federal income taxation under Section 501(a) of the Code as an organization described in Section 170(c)(2) and Section 501(c)(3) of the Code; or

(b) a Nonprofit organization or organizations having similar aims and objects as the Foundation and which may be selected by the Board of Directors of the Foundation as an appropriate recipient of such assets, as long as such an organization or each of such organizations shall then be (i) a governmental unit referred to in Section 170(c)(1) of the Code, or (ii) an organization exempt from federal income taxation under Section 501(a) of the Code as an organization described in Section 170(c)(2) and Section 501(c)(3) of the Code.

Termination and dissolution of the Foundation hereunder shall comply with all of the provisions of Section 507(b)(1) of the Code.

**ARTICLE XIII**  
**INDEMNIFICATION**

In amplification and not in limitation of the provisions of applicable New Mexico State law:

(a) To the extent permitted by NMSA Section 53-8-26 1978, the Foundation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending, or completed claim, action, suit, or proceedings, whether civil, criminal, administrative, or investigative, including appeals, by reason of the fact that such person is or was a Director, Officer, employee, or agent of the Foundation, or is or was serving at the request of the Foundation as a director, officer, partner, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise, whether for profit or not for profit, against expenses (other than taxes, penalties, or expenses of correction), including attorneys' fees and amounts paid in settlement, if such expenses are reasonably incurred by such individual in connection with such proceeding and such individual is successful in such defense, or such proceeding is terminated by settlement, and such individual has not acted willfully and without reasonable cause with respect to the act or failure to act that gave rise to the liability.

(b) Any indemnification under subsection (a) (unless ordered by a court) shall be made by the Foundation only as authorized in the specific case upon a determination that indemnification of the Director, Officer, employee, or agent of the Foundation is proper in the circumstances because such person has met the applicable standard of conduct set forth in subsection (a). Such determination shall be made (i) by the Board of Directors by a majority vote of a quorum consisting of directors who were not parties to, or who have been wholly successful on the merits or otherwise with respect to, such claim, action, suit, or proceeding, or (ii) if such a quorum is not obtainable, or even if obtainable a quorum of disinterested Directors so directs, by independent legal counsel in a written opinion.

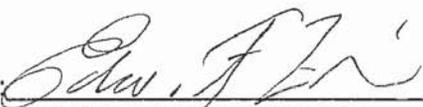
(c) The indemnification authorized by this Article XIII shall continue as to a person who has ceased to be a Director, Officer, employee, or agent of the Foundation and shall inure to the benefit of the heirs, executors, and administrators of such a person.

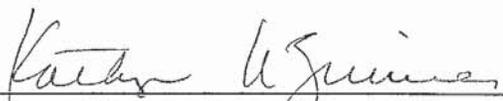
#### ARTICLE XIV AMENDMENTS

The Board shall have power to make, alter, amend, and repeal the Articles of Incorporation and the Bylaws of the Foundation only by the majority vote of all of the Directors then in office, provided, however that notice of the proposed amendment or amendments shall have been included in the meeting notice which is given to the members of the Board and, provided, further, that no such action shall be taken that would adversely affect the qualification of the Foundation as an organization that is exempt from taxation under Section 501(a) of the Code, or as an organization described in Section 501(c)(3) of the Code, contributions to which are deductible under Sections 170(c)(2), 2055(a)(2) and 2522(a)(2) of the Code. Notwithstanding anything herein to the contrary, Article XIV of these Bylaws shall not be amended without the consent of a majority of the Directors of the Foundation.

In witness whereof, the foregoing Bylaws of The Zimmer Feline Foundation, a New Mexico nonprofit corporation, were duly adopted effective as of December 4, 2012.

Dated: December 24, 2012

By:   
EDWARD F. ZIMMER  
Its: President

By:   
KATHRYN M. ZIMMER  
Its: Vice President

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

**Zimmer Feline Foundation**  
**EIN: 46-2082969**

**Part I Identification of Applicant**

Line Number Question and Response

7 Are you represented by an authorized representative, such as an attorney or an 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, *Power of Attorney and Declaration of Representative*, with your application if you would like us to communicate with your representative.

Name of Authorized Representative: Mark Kriendler Nelson, Esq.

Name of Firm and Address of Authorized Representative: Sommer Udall Sutin Law Firm, P.O. Box 1984, Santa Fe, New Mexico 87504-1984.

The completed Form 2848, *Power of Attorney and Declaration of Representative*, is attached as Exhibit 2.

**Part IV Narrative Description of Your Activities**

Zimmer Feline Foundation was organized and incorporated under the laws of the State of New Mexico on December 4, 2012 as a New Mexico nonprofit corporation. Zimmer Feline Foundation will operate exclusively for charitable, educational, humane, and scientific purposes, or for the prevention of cruelty to animals, within the meaning and intent of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended or replaced from time to time (hereinafter referred to as the "Code"), and for no other purposes. Zimmer Feline Foundation will operate as a noncommercial, nonsectarian and nonpartisan entity. As a private operating foundation under Section 4942(j)(3) of the Code, Zimmer Feline Foundation will conduct direct charitable activities through its programs.

Zimmer Feline Foundation will use its assets solely in furtherance of charitable, educational, humane (including the prevention of cruelty to animals), scientific and educational purposes as required to obtain and maintain its tax-exempt status as a private operating foundation. The particular charitable purposes of the Foundation include, by way of example and not by way of limitation, reducing the rates of pet cat abandonment and relinquishment in New Mexico by providing free and local feline sterilization and acute veterinary care for cats in lower-income households. Zimmer Feline Foundation aims to reduce and eventually to eliminate reliance on or resort to animal shelter euthanasia to control domestic cat populations in New Mexico. The Foundation carries out its charitable purpose through its programs, which currently include (i)

offering free and local accessibility to spay and neuter services for those cats most at risk of staying below the conventional spay/neuter radar – specifically cats in lower-income households and cats living outdoors in naturally occurring feral and stray cat colonies, (ii) providing free and local accessibility to acute veterinary care for cats in lower-income households and (iii) teaching and educating about the humane care of both indoor and outdoor cats through responding to telephone and e-mail requests for advice, as well as by providing original cat care tutorials on its web site and topical essays on its blog. With 13 years of experience in caring for adult cats through Zimmer Foundation’s Older Cat Program and training over 1,700 outdoor cat caregivers who participated in Zimmer Foundation’s Feral Colony Management Program, Zimmer Feline Foundation, through its association with Zimmer Foundation, has amassed a wealth of practical care experience it shares with others to help them care for their cats. Providing this information often makes the difference as to whether the cats retain their homes – for behavioral issues that can seem daunting to the caregiver – may have simple solutions.

The following are the three current primary programs and activities conducted by Zimmer Feline Foundation:

1. Cat Spay/Neuter Program

The Zimmer Feline Foundation’s low-income Spay/Neuter program (which is also known as “Cat Spay of Santa Fe”) allows individuals to apply for free vouchers to cover the cost of cat spay/neuter veterinary services. To be eligible to receive a voucher for cat spay/neuter services from Zimmer Feline Foundation, the individual must meet the following criteria:

- The individual must reside in Northern New Mexico (excluding Albuquerque and Rio Rancho) with 1-6 cats (living indoors or outdoors). Zimmer Feline Foundation anticipates that the geographic area it serves will expand beyond the Northern New Mexico region in the years ahead.
- The individual is responsible for and taking care of the cat(s); the individual is not looking for another home for the cat(s); and the individual will not abandon or turn the cat(s) over to a shelter.
- The annual income of the individual or the annual family income (for all the adults in the home combined) is under \$40,000.
- The individual is the head of the household and at least 18 years old.
- The individual intends to spay/neuter all of the cats in the individual’s care.

*Vouchers* cover the complete cost to spay or neuter a cat and to vaccinate the cat once for rabies if done while the cat is in for surgery. The vouchers are redeemable only at veterinary clinics which participate in the program. Individuals receive vouchers; individuals do not receive funds. A list of the participating veterinary clinics is printed on the face of the vouchers. Vouchers must be used before their expiration date (printed on center of voucher) and expired vouchers are not re-issued. The recipient of the voucher must tender the voucher to the veterinary clinic at the time the cat is brought in for the spay/neuter appointment. The veterinary

Zimmer Feline Foundation

EIN: 46-2082969

Attachments to Form 1023

Page 2

clinic must receive the voucher to verify that that the individual has been authorized and approved by Zimmer Feline Foundation to use its program. After the cat has been spayed or neutered, the participating veterinary clinic which performed the medical services bills the Zimmer Feline Foundation directly for these services.

The Cat Spay/Neuter Program is currently conducted in Northern New Mexico (excluding Albuquerque and Rio Rancho). Zimmer Feline Foundation anticipates that the geographic area it serves will expand beyond the Northern New Mexico region in the years ahead.

The Cat Spay/Neuter Program furthers the exempt purposes of Zimmer Feline Foundation in several ways. Many lower-income individuals or families who are cat owners lack adequate financial resources to cover the costs attendant to spaying or neutering the cat. Cats which have been spayed or neutered are less likely to be abandoned or turned over to animal shelters and be subject to possible euthanasia. Zimmer Feline Foundation aims to reduce the number of domestic cats which are euthanized. In addition, the Cat Spay/Neuter Program fulfills another exempt purpose, which is to reduce the growth of the feral and stray cat colonies. Through the Cat Spay/Neuter Program and direct communication with the Vice President of Zimmer Feline Foundation, individuals become educated about the proper care of cats and the importance of spaying and neutering, which benefits the community as a whole.

Approximately 50% of the total time of Zimmer Feline Foundation is allocated to the Cat Spay/Neuter program.

The Cat Spay/Neuter Program is funded by contributions to Zimmer Feline Foundation and use of the investment income generated by the assets of Zimmer Feline Foundation.

2. Acute Veterinary Care Assistance Program

The Zimmer Feline Foundation's Acute Veterinary Care Assistance Program allows an individual to apply for a voucher of up to \$300 to cover veterinary services and supplies to treat a cat in the event of a "fixable" health issue, such as wounds, broken bones or infections. It is intended as a last resort if the individual is unable to pay the costs of the acute veterinary care and if the individual has been turned down for traditional financing through Care Credit. Individuals receive vouchers; no funds are distributed directly to individuals. To be eligible to receive a voucher for acute veterinary care assistance from Zimmer Feline Foundation, the individual must meet the following criteria:

- The individual must reside in Northern New Mexico (excluding Albuquerque and Rio Rancho). Zimmer Feline Foundation anticipates that the geographic area it serves will expand beyond the Northern New Mexico region in the years ahead.
- The annual income of the individual or the annual family income (for all the adults in the home combined) is under \$40,000.
- The individual has applied for Care Credit and has been turned down.
- The individual's cat is at least 6 months old and is living with the individual in a "forever" home.
- The individual's cat is in overall good health with a favorable long-term prognosis if the acute care is provided.
- The individual's cat has already been spayed or neutered, or, if not, the individual must agree to sterilize the cat (and any other cats in the individual's permanent care) as part of the treatment plan.

In addition, in order to receive a voucher, the individual must take the cat to a veterinary clinic which participates in the Acute Veterinary Care Assistance Program for evaluation. Zimmer Feline Foundation does not pay for the initial exam. After the cat has been examined, the individual must fax or e-mail the veterinary treatment plan to Zimmer Feline Foundation with the veterinarian's diagnosis and prognosis. The individual must apply for Care Credit while at the veterinary clinic and if the individual is turned down, the individual must e-mail or fax a copy of the denial notification to Zimmer Feline Foundation.

The Acute Veterinary Care Assistance Program is currently conducted in Northern New Mexico (excluding Albuquerque and Rio Rancho). Zimmer Feline Foundation anticipates that the geographic area it serves will expand beyond the Northern New Mexico region in the years ahead.

The Acute Veterinary Care Assistance Program serves the exempt purposes of Zimmer Feline Foundation in important ways. Many lower-income individuals or families with cats encounter financial hardships and lack necessary disposable income to take the cat to a veterinarian for treatment of a "fixable" health issue, such as wounds, broken bones or infections. Cats are often abandoned or dropped off at animal shelters if the owner cannot afford to pay for the costs of treating an acute (rather than chronic) "fixable" health issue. The abandoned cats may be unsterilized and therefore increase stray and feral cat colonies once abandoned. Zimmer Feline Foundation's Acute Veterinary Assistance Program is a last resort for cat owners who want to keep their cats but cannot then afford to pay for necessary care which will allow the cat to remain in the household. If the cat of the individual who is applying for a voucher is not then sterilized, Zimmer Feline Foundation requires that the cat be spayed or neutered in order to be eligible to receive a voucher. By requiring that the cat owner commit to sterilizing the cat at the time of treatment for the acute medical emergency, Zimmer Feline Foundation

accomplishes another important goal – providing lower-income individuals with access to free spay/neuter veterinary services.

Approximately 15% of the total time of Zimmer Feline Foundation is allocated to the Acute Veterinary Care Assistance Program.

The Acute Veterinary Care Assistance Program is funded by contributions to Zimmer Feline Foundation and use of the investment income generated by the assets of Zimmer Feline Foundation.

3. Education and Community Outreach Programs.

Internet

Zimmer Feline Foundation maintains a website which contains over 120 pages of original material (which were viewed over 130,000 during 2012 through the website of Zimmer Foundation). Viewers are primarily national as most of the New Mexico interactions are by telephone.

The Cat Information Literature section of the website contains 11 papers written by the Vice President of Zimmer Feline Foundation. The most-viewed during 2012 were:

Caring For A Stray Cat,  
Managing A Feral Colony,  
Finding Your Lost Cat,  
Caring For Your Dying Cat,  
Caring For "Found" Kittens,  
Kitten Care & Socialization.

The Research Papers section of the website contains 25 original papers. The most viewed during 2012 were:

Overview of Feline Bloodwork,  
Diagnosing Cat Litter Box Issues,  
Feline Hypertensive Retinopathy,  
Common Feline Toxicities,  
Hypothyroidism In Cats,  
Feline Diabetic Ketoacidosis.

The Veterinarian section of the website outlines the requirements (including pricing) for veterinary clinics to participate in the Zimmer Feline Foundation Spay/Neuter program and the Zimmer Feline Foundation Acute Veterinary Care Assistance program. Zimmer Feline Foundation does not solicit clinics other than an annual mailing summarizing the activity of Zimmer Feline Foundation over the

past year. All of the participating clinics (currently 22, covering nearly all of northern New Mexico) have requested participation with Zimmer Feline Foundation.

The Header sections of the website detail the history of the feline programs of Zimmer Foundation over the past nearly 15 years, including many of the tools developed for those programs for the use of others starting and conducting such programs.

Zimmer Feline Foundation maintains an active blog on BlogSpot, also linked to Facebook.

### Telephone

Virtually all interactions with New Mexico residents are by telephone because Zimmer Feline Foundation has found telephone communication to be the most efficient and accurate method of accepting and screening spay/neuter applications, especially because Zimmer Feline Foundation interacts heavily with a low-income Hispanic population.

Zimmer Feline Foundation averages about 140 incoming calls a week. Many of these calls are not simply applications for veterinary vouchers, but are frequently accompanied by questions, like: "Why should my cats be fixed? Can my cat be fixed while she's in heat, pregnant, or nursing? If I make over your annual income limit, where else can I get my cats fixed?" In addition, many of the callers seek advice from Zimmer Feline Foundation about dealing with common cat behavior problems and cat health issues.

The education and community outreach programs of Zimmer Feline Foundation are integral to carrying out the exempt purposes of Zimmer Feline Foundation. Zimmer Feline Foundation's website and the materials written by the Vice President of Zimmer Feline Foundation provide information to the general public about the benefits of spaying and neutering cats and the dangers of not spaying and neutering cats. Unsterilized cats often exhibit signs of aggressive behavior and may become difficult to keep as domestic pets. Many cats are abandoned or turned over to animal shelters because of these problems. Abandoned unsterilized cats breed and increase the population of stray cats. Furthermore, many aggressive cats which are turned over to animal shelters cannot be adopted out and as a result are all too often euthanized. The Zimmer Feline Foundation's website is an invaluable resource for individuals who are ineligible to receive vouchers from the Cat/Spay Neuter Program or the Acute Veterinary Care Assistance Program but who need advice and practical guidance to deal with cat behavior and health issues.

Approximately 35% of the total time of Zimmer Feline Foundation is allocated to the education and community outreach programs.

The education and community outreach programs are funded by contributions to Zimmer Feline Foundation and use of the investment income generated by the assets of Zimmer Feline Foundation.

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

Line Number Question and Response

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.

Edward F. Zimmer and Kathryn M. Zimmer, who are Directors, are married to each other and, therefore, are related to each other through a **family relationship**.

Cynthia Marshall (who was formerly known as Cynthia Marshall Schuman), who is a Director, is the niece of Kathryn M. Zimmer and, therefore, Cynthia Marshall and Kathryn M. Zimmer are related to each other through a **family relationship**.

Line Number Question and Response

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.

Name	Qualifications	Average Hours Worked	Duties
Edward F. Zimmer: President, Treasurer and Director	Has been President, Treasurer and Director of Zimmer Foundation since Zimmer Foundation received its letter of recognition of exemption on May 21, 1982.	6 hours per week	<ul style="list-style-type: none"> <li>• Manages the finances of Zimmer Feline Foundation, including banking, investments and budgets; develops and maintains the web sites of Zimmer Feline Foundation.</li> <li>• As President, ensures Zimmer Feline Foundation’s mission is well-defined and that the programs are administered to achieve its goals.</li> </ul>

Kathryn M. Zimmer: Vice President, Secretary and Director	Has been Vice President, Secretary and Director of Zimmer Foundation since Zimmer Foundation received its letter of recognition of exemption on May 21, 1982.	30 hours per week	<ul style="list-style-type: none"> <li>• Operates Zimmer Feline Foundation's cat programs, including working with the community (its animal control officers, shelters, veterinarians and social workers) to identify qualified applicants for its spay/neuter program and acute veterinary care assistance program and works with these applicants to ensure their cats are taken care of.</li> <li>• Provides community access to cat information including caring for kittens, understanding pet cat behavior and managing outdoor cats.</li> <li>• As secretary maintains the corporate records.</li> </ul>
Cynthia Marshall: Director	Has been a Director of Zimmer Foundation since 2010.	1 hour per week	No day-to-day responsibilities

Line Number   Question and Response

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.

Zimmer Feline Foundation has adopted a **conflict of interest policy** by Unanimous Written Consent of the Board of Directors. Article IX of the duly adopted Bylaws of Zimmer Feline Foundation, entitled "Conflict of Interest Policy," provides as follows:

## ARTICLE IX CONFLICT OF INTEREST POLICY

**Section 1. Purpose.** The purpose of the conflict of interest policy is to protect the Corporation's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an Officer or Director of the Corporation or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

**Section 2. Definitions.** For purposes of this Article IX:

(a) **Interested Person.** Any Director or Officer who has a direct or indirect financial interest, as defined below, is an interested person.

(b) **Financial Interest.** A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

1. An ownership or investment interest in any entity with which the Corporation has a transaction or arrangement,

2. A compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a transaction or arrangement, or

3. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Corporation is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under subsection (b) of Section 3 of this Article IX, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

**Section 3. Procedures.**

(a) **Duty to Disclose.** In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the Directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

(b) **Determining Whether a Conflict of Interest Exists.** After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he

or she shall leave the meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Directors or committee members shall decide if a conflict of interest exists.

(c) **Procedures for Addressing the Conflict of Interest.**

1. An interested person may make a presentation at the meeting of the Board of Directors or the committee meeting, but after the presentation, he or she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

2. The President of the Board of Directors or the chair of the committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

3. After exercising due diligence, the Board of Directors or committee shall determine whether the Corporation can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

4. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board of Directors or committee shall determine by a majority vote of the disinterested Directors whether the transaction or arrangement is in the Corporation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

(d) **Violations of the Conflicts of Interest Policy.**

1. If the Board of Directors or committee has reasonable cause to believe a Director or Officer has failed to disclose actual or possible conflicts of interest, it shall inform the Director or Officer of the basis for such belief and afford the individual an opportunity to explain the alleged failure to disclose.

2. If, after hearing the Director's or Officer's response and after making further investigation as warranted by the circumstances, the Board of Directors or committee determines the Director or Officer has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

**Section 4. Records of Proceedings.** The minutes of Board of Directors and all committees shall contain:

(a) The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board of Director's or committee's decision as to whether a conflict of interest in fact existed.

(b) The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

#### **Section 5. Compensation**

(a) A voting member of the Board of Directors who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that Director's compensation.

(b) A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

(c) No voting member of the Board of Directors or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

**Section 6. Annual Statements.** Each Director, Officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

(a) Has received a copy of the conflicts of interest policy,

(b) Has read and understands the policy,

(c) Has agreed to comply with the policy, and

(d) Understands the Corporation is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

**Section 7. Periodic Reviews.** To ensure the Corporation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

(a) Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.

(b) Whether partnerships, joint ventures, and arrangements with management organizations conform to the Corporation's written policies, are properly recorded, reflect

reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

**Section 8. Use of Outside Experts.** When conducting the periodic reviews as provided for in Section 7 of this Article IX, the Corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the Board of Directors of its responsibility for ensuring periodic reviews are conducted.

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

### Line Number Question and Response

1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides good, services, or funds to individuals.

#### Cat Spay/Neuter Program

The Zimmer Feline Foundation's low-income Spay/Neuter program (which is also known as "Cat Spay of Santa Fe") allows individuals to apply for free vouchers to cover the cost of cat spay/neuter veterinary services. To be eligible to receive a voucher for cat spay/neuter services from Zimmer Feline Foundation, the individual must meet the following criteria:

- The individual must reside in northern New Mexico (excluding Albuquerque and Rio Rancho) with 1-6 cats (living indoors or outdoors). Zimmer Feline Foundation anticipates that the geographic area it serves will expand beyond the Northern New Mexico region in the years ahead.
- The individual is responsible for and taking care of the cat(s); the individual is not looking for another home for the cat(s); and the individual will not abandon or turn the cat(s) over to a shelter.
- The annual income of the individual or the annual family income (for all the adults in the home combined) is under \$40,000.
- The individual is the head of the household and at least 18 years old.
- The individual intends to spay/neuter all of the cats in the individual's care.

Vouchers cover the complete cost to spay or neuter a cat and to vaccinate the cat once for rabies if done while the cat is in for surgery. The vouchers are redeemable only at veterinary clinics which participate in the program. Individuals receive vouchers; individuals do not receive funds. A list of the participating veterinary clinics is printed on the face of the vouchers. Vouchers must be used before their expiration date (printed on center of voucher) and expired vouchers are not re-issued. The recipient of the voucher must tender the voucher to the veterinary clinic

at the time the cat is brought in for the spay/neuter appointment. The veterinary clinic must receive the voucher to verify that that the individual has been authorized and approved by Zimmer Feline Foundation to use its program. After the cat has been spayed or neutered, the participating veterinary clinic which performed the medical services bills the Zimmer Feline Foundation directly for these services.

#### Acute Veterinary Care Assistance Program

The Zimmer Feline Foundation's Acute Veterinary Care Assistance Program allows an individual to apply for a voucher of up to \$300 to cover veterinary services and supplies to treat a cat in the event of a "fixable" health issue, such as wounds, broken bones or infections. It is intended as a last resort if the individual is unable to pay the costs of the acute veterinary care and if the individual has been turned down for traditional financing through Care Credit. Individuals receive vouchers; no funds are distributed directly to individuals. To be eligible to receive a voucher for acute veterinary care assistance from Zimmer Feline Foundation, the individual must meet the following criteria:

- The individual must reside in northern New Mexico (excluding Albuquerque and Rio Rancho). Zimmer Feline Foundation anticipates that the geographic area it serves will expand beyond the Northern New Mexico region in the years ahead.
- The annual income of the individual or the annual family income (for all the adults in the home combined) is under \$40,000.
- The individual has applied for Care Credit and has been turned down.
- The individual's cat is at least 6 months old and is living with the individual in a "forever" home.
- The individual's cat is in overall good health with a favorable long-term prognosis if the acute care is provided.
- The individual's cat has already been spayed or neutered, or, if not, the individual must agree to sterilize the cat (and any other cats in the individual's permanent care) as part of the treatment plan.

In addition, in order to receive a voucher, the individual must take the cat to a veterinary clinic which participates in the Acute Veterinary Care Assistance Program for evaluation. Zimmer Feline Foundation does not pay for the initial exam. After the cat has been examined, the individual must fax or e-mail the *veterinary* treatment plan to Zimmer Feline Foundation with the veterinarian's diagnosis and prognosis. The individual must apply for Care Credit while at the veterinary clinic and if the individual is turned down, the individual must e-mail or fax a copy of the denial notification to Zimmer Feline Foundation.

## Education and Community Outreach Programs

Zimmer Feline Foundation teaches the humane care of both indoor and outdoor cats through responding to telephone and e-mail requests for advice, as well as by providing original cat care tutorials on its web site and topical essays on its blog. With 13 years of experience in caring for adult cats through the Zimmer Foundation's *Older Cat Program* and training over 1,700 outdoor cat caregivers who participated in the Zimmer Foundation's *Feral Colony Management Program* it has amassed a wealth of practical care experience it shares with others to help them care for their cats. Providing this information often makes the difference as to whether the cats retain their homes – for behavioral issues that can seem daunting to the caregiver – may have simple solutions.

### Internet

Zimmer Feline Foundation maintains a website which contains over 120 pages of original material (which were viewed over 130,000 during 2012 through the website of Zimmer Foundation). Viewers are primarily national as most of the New Mexico interactions are by telephone.

The Cat Information Literature section of the website contains 11 papers written by the Vice President of Zimmer Feline Foundation. The most-viewed during 2012 were:

Caring For A Stray Cat,  
Managing A Feral Colony,  
Finding Your Lost Cat,  
Caring For Your Dying Cat,  
Caring For "Found" Kittens,  
Kitten Care & Socialization.

The Research Papers section of the website contains 25 original papers. The most viewed during 2012 were:

Overview of Feline Bloodwork,  
Diagnosing Cat Litter Box Issues,  
Feline Hypertensive Retinopathy,  
Common Feline Toxicities,  
Hypothyroidism In Cats,  
Feline Diabetic Ketoacidosis.

The Veterinarian section of the website outlines the requirements (including pricing) for veterinary clinics to participate in the Zimmer Feline Foundation Spay/Neuter program and the Zimmer Foundation Acute Veterinary Care Assistance program. Zimmer Feline Foundation does not solicit clinics other than

an annual mailing summarizing the activity of Zimmer Feline Foundation over the past year. All of the participating clinics (currently 22, covering nearly all of northern New Mexico) have requested participation with Zimmer Feline Foundation.

The Header sections of the website detail the history of the feline programs of Zimmer Foundation over the past nearly 15 years, including many of the tools developed for those programs for the use of others starting and conducting such programs.

Zimmer Feline Foundation maintains an active blog on BlogSpot, also linked to Facebook.

### Telephone

Virtually all interactions with New Mexico residents are by telephone because Zimmer Feline Foundation has found telephone communication to be the most efficient and accurate method of accepting and screening spay/neuter applications, especially because Zimmer Feline Foundation interacts heavily with a low-income Hispanic population.

Zimmer Feline Foundation averages about 140 incoming calls a week. Many of these calls are not simply applications for veterinary vouchers, but are frequently accompanied by questions, like: "Why should my cats be fixed? Can my cat be fixed while she's in heat, pregnant, or nursing? If I make over your annual income limit, where else can I get my cats fixed and discussions of common behavior and health problems?"

### Line Number   Question and Response

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 specific school?

Zimmer Feline Foundation's Cat Spay/Neuter Program and Zimmer Feline Foundation's Acute Veterinary Care Assistance Program are limited to individuals/families (i) with gross annual income (for all the adults in the home combined) under \$40,000, (ii) who reside in northern New Mexico (excluding Albuquerque and Rio Rancho) and (iii) who are the owners of a cat (or cats).

## Part VII Your History

### Line Number Question and Response

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.

Zimmer Feline Foundation intends to take over substantially all of the activities of Zimmer Foundation, a 501(c)(3) organization which has been recognized as, and continuously operated as, a private operating foundation under Section 4942(j)(3) of the Code. The EIN of Zimmer Foundation is 38-2335996. Zimmer Feline Foundation intends to take over 25% or more of the assets of Zimmer Foundation when Zimmer Feline Foundation receive its letter of recognition of exemption.

## Part VIII Your Specific Activities

### Line Number Question and Response

15 Do you have a **close connection** with any organizations? If "Yes," explain.

Zimmer Feline Foundation has a close connection with Zimmer Foundation. Zimmer Foundation, the EIN of which is 38-2335996, was organized and incorporated under the laws of the State of Michigan on December 9, 1980 as a Michigan nonprofit corporation. By Letter of Recognition of Exemption dated May 21, 1982, the District Director of the Internal Revenue Service determined that Zimmer Foundation was exempt from Federal income tax under Section 501(c)(3) of the Code as a private operating foundation under Section 4942(j)(3) of the Code. Zimmer Foundation currently carries out the charitable programs and purposes for which Zimmer Foundation, as a New Mexico nonprofit corporation, was established and which Zimmer Foundation will carry out. Zimmer Foundation was established by Edward F. Zimmer. Zimmer Feline Foundation has been established by Edward F. Zimmer. Zimmer Foundation currently conducts the direct charitable activities which Zimmer Feline Foundation will conduct when Zimmer Feline Foundation receives its recognition of exemption. The Directors of Zimmer Foundation are Edward F. Zimmer, Kathryn M. Zimmer and Cynthia Marshall, who are the Directors of Zimmer Feline Foundation.

**Part IX Financial Data**

**A. Statement of Revenues and Expenses**

This information is being provided as the attached itemized list to respond to Line 23 of Part A.

Type of revenue or expense		2013 Itemized List	2014 Itemized List	2015 Itemized List
Expenses Line 23	Any expense not otherwise classified, such as program services (attach itemized list)	\$125,000 of the program expenses consists of (i) \$105,000 for the Spay/Neuter Program, (ii) \$15,000 for the Acute Veterinary Care Assistance Program and (iii) \$5,000 for the Education and Community Outreach Programs.	\$140,000 of program expenses consists of (i) \$115,000 for the Spay/Neuter Program, (ii) \$20,000 for the Acute Veterinary Care Assistance Program and (iii) \$5,000 for the Education and Community Outreach Programs	\$160,000 of program expenses consists of (i) \$125,000 for the Spay/Neuter Program, (ii) \$30,000 for the Acute Veterinary Care Assistance Program and (iii) \$5,000 for the Education and Community Outreach Programs

**Part X Public Charity Status**

Line Number Question and Response

1b 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.

Article III of the Articles of Incorporation of Zimmer Feline Foundation, which are attached as Exhibit 4, contains special provisions which are required to be included in the governing document of a private foundation to ensure compliance with Section 508(e) of the Code. In addition, Article II of the Bylaws of Zimmer Feline Foundation, which are attached as Exhibit 5, requires the Board of Directors to at all times act in a manner which satisfies the requirements of sections 4941, 4942, 4943, 4944 and 4945 of the Code as mandated under Section 508(e) of the Code.

## **Schedule G. Successors to Other Organizations**

### Line Number   Question and Response

2a      Are you a successor to an organization other than a for-profit organization? Answer “Yes” if you have taken or will take over the activities of another organization; or you have taken or will take over 25% or more of the fair market value of the net assets of another organization. If “Yes,” explain the relationship with the other organization that resulted in your creation.

Zimmer Feline Foundation intends to take over substantially all of the current activities and programs of Zimmer Foundation and substantially all of the assets of Zimmer Foundation.

Zimmer Foundation, the EIN of which is 38-2335996, was organized and incorporated under the laws of the State of Michigan on December 9, 1980 as a Michigan nonprofit corporation. By Letter of Recognition of Exemption dated May 21, 1982, the District Director of the Internal Revenue Service determined that Zimmer Foundation was exempt from Federal income tax under Section 501(c)(3) of the Code as a private operating foundation under Section 4942(j)(3) of the Code.

Zimmer Foundation currently carries out the charitable programs and purposes for which Zimmer Feline Foundation, as a New Mexico nonprofit corporation, was established and which Zimmer Feline Foundation will carry out. Zimmer Foundation and Zimmer Feline Foundation were both established by Edward F. Zimmer. Zimmer Foundation currently conducts the direct charitable activities which Zimmer Feline Foundation will conduct when Zimmer Feline Foundation receives its recognition of exemption. The Directors of Zimmer Foundation are Edward F. Zimmer, Kathryn M. Zimmer and Cynthia Marshall, who are the Directors of Zimmer Feline Foundation.

The President and Vice President of Zimmer Foundation changed their domicile from the State of Michigan to the State of New Mexico in 2009. Zimmer Foundation is qualified to carry out its programs and activities in both Michigan and New Mexico. Zimmer Foundation is required to file annual reports with the Attorney General's offices in Michigan and New Mexico. Although Zimmer Foundation no longer conducts its programs and activities in Michigan and actively operates only in New Mexico, Zimmer Foundation incurs unnecessary administrative costs because of the Michigan reporting requirements. It is anticipated that the Board of Directors of Zimmer Foundation will vote to dissolve the Michigan corporation and to merge all activities of Zimmer Foundation into Zimmer Feline Foundation as a way to minimize unnecessary on-going administrative expenses.

When Zimmer Feline Foundation receives its letter of recognition of exemption, the Board of Directors of Zimmer Foundation intends to transfer 25% or more of the assets of Zimmer Foundation to Zimmer Feline Foundation and Zimmer Feline Foundation will succeed to the programs and activities currently conducted by Zimmer Foundation. The Board of Directors of Zimmer Feline Foundation recognized that Zimmer Feline Foundation needed to be established as a new entity under New Mexico law and that Federal law required Zimmer Feline Foundation to apply for and obtain its own recognition of exemption before assets could be transferred from Zimmer Foundation to Zimmer Feline Foundation.

2b Provide the tax status of the predecessor organization.

Zimmer Foundation, the EIN of which is 38-2335996, is exempt from Federal income tax under Section 501(c)(3) of the Code as a private operating foundation under Section 4942(j)(3) of the Code.

2c Zimmer Foundation applied for and received tax exemption on May 21, 1982.

2e Explain why you took over the activities or assets of another organization.

Zimmer Feline Foundation will take over the activities and 25% or more of the assets of Zimmer Foundation because all of the activities of Zimmer Foundation and Zimmer Feline Foundation are currently carried out in New Mexico. Zimmer Foundation no longer has any nexus to Michigan other than because Zimmer Foundation is a Michigan nonprofit corporation. It is a waste of charitable assets to incur the administrative expenses (including preparing Forms 990-PF and the State annual filing requirements) for two foundations (Zimmer Foundation and Zimmer Feline Foundation) which carry out the identical programs and activities, which have the identical charitable purposes and which are administered by Boards of Directors comprised of the same individuals.

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?

The opinion of counsel is attached as Exhibit 7.

This statement is also included to describe how Zimmer Feline Foundation's operations will meet the criteria for qualifying as and operating as a private operating foundation. Under Section 4942(j)(3) of the Code, a private operating foundation must meet an income test and either (i) an "assets" test, (ii) an "endowment test" or (iii) a "support" test. Zimmer Feline Foundation will meet the requirements of the income test under Section 4942(j)(3)(A) of the Code because Zimmer Feline Foundation will make qualifying distributions directly for the active conduct of the activities constituting the charitable purposes for which Zimmer Feline Foundation was established in excess of both its adjusted net income and its minimum investment return. Zimmer Feline Foundation will also meet the "endowment test" under Section 4942(j)(3)(B)(ii) of the Code because Zimmer Feline Foundation will make direct exempt-function distributions annually of more than two-thirds of 5% of the fair market value of the assets of Zimmer Feline Foundation.

5

Do or will any of the persons listed in line 4, maintain a working relationship with you? If "Yes," describe the relationship in detail and include copies of any agreements with any of these persons or with any for-profit organizations in which these persons own more than a 35% interest.

The persons listed in line 4 are also the Directors and Officers of Zimmer Foundation and will therefore maintain a working relationship with Zimmer Feline Foundation.

6

Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof.

This question is being answered to state that no assets have yet been transferred from Zimmer Foundation to Zimmer Feline Foundation. Assets will be transferred from Zimmer Foundation to Zimmer Feline Foundation only after Zimmer Feline Foundation receives its letter of recognition of exemption.