

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

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form1023 for instructions and the latest information.**Note:** *If exempt status is approved, this application will be open for public inspection.*

Use the "?" buttons throughout this form for help in completing this application. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500.

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

Part I Identification of Applicant

1a Full Name of Organization (exactly as it appears in your organizing document)				b Care of Name (if applicable)	
LA LIGA					
c Mailing Address (Number, street and room/suite)		d City		e Country	
518 OLD SANTA FE TRAIL PMB 286		SANTA FE		United States	
f State		g Zip Code + 4	h Foreign Province (or State)		i Foreign Postal Code
New Mexico		87505			
2 Employer Identification Number		3 Month Tax Year Ends		4 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative)	
85-4207429		DECEMBER		SEE ATTACHED FORM 2848	
5 Contact Telephone Number		6 Fax Number (optional)		7 User Fee Submitted	
804-775-1060		804-698-2115		\$600.00	
8 Organization's Website (if available):					
9 List the names, titles, and mailing addresses of your officers, directors, and/or trustees.					
First Name: DAVID		Last Name: LAMB		Title: CHAIR, DIRECTOR	
Mailing Address: 518 OLD SANTA FE TRAIL PMB 286			City: SANTA FE		
State (or Province): NM		Zip Code (or Foreign Postal Code): 87505			
First Name: ANDREW		Last Name: MADDERSON		Title: TREASURER, DIRECTOR	
Mailing Address: 206 FIRMAN STREET PO BOX 293			City: HOQUIAM		
State (or Province): WA		Zip Code (or Foreign Postal Code): 98550			
First Name: JULIETTE		Last Name: MAAS		Title: SECRETARY, DIRECTOR	
Mailing Address: 518 OLD SANTA FE TRAIL PMB 286			City: SANTA FE		
State (or Province): NM		Zip Code (or Foreign Postal Code): 87505			
First Name:		Last Name:		Title:	
Mailing Address:			City:		
State (or Province):		Zip Code (or Foreign Postal Code):			
First Name:		Last Name:		Title:	
Mailing Address:			City:		
State (or Province):		Zip Code (or Foreign Postal Code):			

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

Part II Organizational Structure

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

Select your type of organization.

☒ Corporation

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

☐ Limited Liability Company (LLC)

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

☐ Unincorporated Association

At the end of this form, you must upload a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.

☐ Trust

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

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

12/07/2020

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

New Mexico

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

☒ Yes ☐ No

- 5** Are you a successor to another organization?

☐ Yes ☒ No

Answer "Yes" if you have taken or will take over the activities of another organization, you took over 25% or more of the fair market value of the net assets of another organization, or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," complete Schedule G.

Part III Required Provisions in Your Organizing Document

Part III helps ensure that, when you submit this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3).

If you cannot check "Yes" 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. Remember to upload your original and amended organizing documents at the end of this form.

- 1** Section 501(c)(3) requires that your organizing document limit your purposes to one or more exempt purposes within section 501(c)(3), such as charitable, religious, educational, and/or scientific purposes.

The following is an example of an acceptable purpose clause: The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Does your organizing document meet this requirement?

☒ Yes ☐ No

- 1a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph):

Amended and Restated Articles, Page 1, Article II

- 2** Section 501(c)(3) requires that your organizing document provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

The following is an example of an acceptable dissolution clause: Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

Does your organizing document meet this requirement?

☒ Yes ☐ No

- 2a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or indicate that you rely on state law.

Amended and Restated Articles, Page 2, Article V

Part IV Your Activities

1 Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document.

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

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

La Liga (the Foundation) is a New Mexico nonprofit corporation organized on December 7, 2020. It was organized and is operated exclusively for charitable, scientific, religious, literary, and educational purposes within the meaning of Internal Revenue Code section 501(c)(3) (the Code), including the making of distributions to organizations that qualify as exempt organizations under Code section 501(c)(3).

The Foundation will operate as a private non-operating foundation that awards grants as defined in Treas. Reg. section 53.4945-4(a)(2) to other charitable organizations recognized as exempt from taxation under Code section 501(c)(3). All grants that will be awarded will further the Foundation's exempt purpose as a charitable grant-making organization.

The Foundation will be primarily operated by its Board of Directors, which may engage employees or independent contractors on an as needed basis. The Foundation will spend 70 percent of its time on grant-making activities. The Foundation intends to award grants throughout the year to other tax exempt organizations described in Code section 501(c)(3) based on the analysis of the organizations' needs and resources. The Foundation does not intend to restrict its grant recipients based on location. The Board of Directors will select the recipient of the grants and determine the amount to be awarded. Each year, the Foundation will distribute grant(s) in an amount sufficient to meet its obligations under Code section 4942. The Foundation will not charge any fees for its services or activities. The Foundation intends to primarily award grants to publicly supported organizations. To the extent that the Foundation awards grants to other private foundations, it will exercise expenditure responsibility as set forth in Code section 4945(h).

Additionally, the Foundation will further its exempt purposes by producing an educational documentary about the COVID-19 pandemic and its socio-economic impacts. The Foundation will spend around 20 percent of its time on its educational film making activities. The Foundation will engage employees or independent contractors to produce the film.

Finally, the Foundation will devote 10 percent of its time and expenses in furtherance of the exempt purpose of providing college scholarships to financially needy and underprivileged students impacted by COVID-19. Specifically, the scholarship applicants must be financially needy students at least 18 years of age and must be accepted and enrolled at a post-secondary school. Scholarship award recipients will be selected by the Foundation's Board of Directors.

Part IV Your Activities *(continued)*

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

T20

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

☐

- 3 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

See attached supplement.

- 4 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? If "Yes," explain how these related individuals are eligible for goods, services, or funds.

☐ Yes☒ No

- 5 Do you or will you support or oppose candidates in political campaigns in any way? If "Yes," explain.

☐ Yes☒ No

- 6 Do you or will you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation.

☐ Yes☒ No

Part IV Your Activities (continued)

- 6a** Did you or will you make an election to have your legislative activities measured by expenditures by filing Form 5768? ☐ Yes ☐ No
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.

- 7** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," 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

The Foundation will own all rights to its educational documentary about the COVID-19 pandemic and its socio-economic impacts. The film will be produced by employees or independent contractors engaged by the Foundation. The film will be presented and marketed at educational film festivals, and later distributed on the Foundation's website at no cost or for a nominal fee.

- 8** Do you or will you provide educational information to the general public on budgeting, personal finance, financial literacy, saving and spending practices, the sound use of consumer credit, and/or assist individuals and families with financial problems such as credit card debt and foreclosure by providing them with counseling? If "Yes," explain. ☐ Yes ☒ No

- 9** Do you or will you make grants, loans, or other distributions to organizations? If "Yes," describe the type and purpose of the grants, loans, or distributions, how you select your recipients including submission requirements (such as grant proposals or application forms), and the criteria you use or will use to select recipients. Also describe how you ensure the grants, loans, and other distributions are or will be used for their intended purposes (including whether you require periodic or final reports on the use of funds and any procedures you have if you identify that funds are not being used for their intended purposes). Finally, describe the records you keep with respect to grants, loans, or other distributions you make and identify any recipient organizations and any relationships between you and the recipients. If "No," continue to Line 10. ☒ Yes ☐ No

The Foundation will make grants to one or more nonprofit organizations described in Internal Revenue Code section 501(c)(3) to support charitable, educational, scientific, religious, and literary purposes. Generally, the Foundation will not require reports from publicly supported charities, however, if grants are given for a specific purpose, the Foundation, at its discretion, may request documentation regarding the use of the funds. If the Foundation makes grants to organizations other than publicly supported charities, it will exercise expenditure responsibility. The Foundation has not yet developed written materials or guidelines.

Part IV Your Activities (continued)

- 9a** Do you or will you make grants, loans, or other distributions to organizations that are not recognized by the IRS as tax exempt under section 501(c)(3)? If "Yes," name and/or describe the non-section 501(c)(3) organizations to whom you do or will make distributions and explain how these distributions further your exempt purposes. ☐ Yes ☒ No

- 9b** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization (if not already provided), the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 10. ☐ Yes ☒ No

- 9c** 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

- 9d** 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

- 9e** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including periodic reporting requirements, auditing grantees, site visits by your employees or compliance checks by impartial experts, etc., to verify that grant funds are being used appropriately. ☐ Yes ☐ No

Part IV Your Activities (continued)

- 9f** Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships.

☐ Yes ☐ No

- 9g** When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities.

☐ Yes ☐ No

- 9h** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC?

☐ Yes ☐ No

- 9i** Will you acquire from OFAC the appropriate license and registration where necessary?

☐ Yes ☐ No

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

☒ Yes ☐ No

The Foundation will from time to time provide support to Italian organizations to support charitable purposes.

- 10a** When you conduct activities in foreign countries, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities.

☒ Yes ☐ No

If the Foundation makes grants to organizations other than publicly supported charities, it will exercise expenditure responsibility. The Foundation has not yet developed additional written materials or guidelines.

- 10b** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC?

☒ Yes ☐ No

- 10c** Will you acquire from OFAC the appropriate license and registration where necessary?

☒ Yes ☐ No

Part IV Your Activities *(continued)*

- 11** Are you a sponsoring organization that maintains one or more donor advised funds? If yes, please provide a complete description of your program, including the specific advice that such donors may provide. Describe in detail the control you maintain (or will maintain) over the use of the funds. ☐ Yes ☒ No

- 12** Do you or will you operate a school? ☐ Yes ☒ No
If "Yes," complete Schedule B.

- 13** Is your principal purpose or function to provide hospital or medical care? ☐ Yes ☒ No
If "Yes," complete Schedule C.

- 14** Do you or will you provide low-income housing? ☐ Yes ☒ No
If "Yes," complete Schedule F.

- 15** 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? ☒ Yes ☐ No
If "Yes," complete Schedule H - Section I.

- 16** Check any of the following fundraising activities that you will undertake (check all that apply):

- | | |
|---|--|
| <input type="checkbox"/> Website, mail, email, personal, and/or phone solicitations | <input type="checkbox"/> Foundation grant solicitations |
| <input type="checkbox"/> Receive donations from another organization's website | <input type="checkbox"/> Government grant solicitations |
| <input type="checkbox"/> Bingo | <input type="checkbox"/> Other (non-bingo) gaming activities |
| <input type="checkbox"/> Other (describe) | |

☒ We will not engage in fundraising activities.

- 17** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements, including the names or descriptions of the organizations for which you raise funds. ☐ Yes ☒ No

Part V Compensation and Other Financial Arrangements

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

In establishing compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors:

- 1a** Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? ☒ Yes ☐ No
- 1b** Do or will you approve compensation arrangements in advance of paying compensation? ☒ Yes ☐ No
- 1c** Do or will you document in writing the date and terms of approved compensation arrangements? ☒ Yes ☐ No
- 1d** Do or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? ☒ Yes ☐ No
- 1e** Do 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? ☒ Yes ☐ No
- 1f** Do or will you record in writing both the information on which you relied to base your decision and its source? ☒ Yes ☐ No
- 1g** Do or will you have any other practices you use to set reasonable compensation? If "Yes," describe these practices. ☐ Yes ☒ No

- 2** Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If you are a hospital, answer "Yes" if your conflict of interest policy includes provisions consistent with the additional healthcare related provisions in the sample document. If "No," describe the procedures you will follow to ensure that persons who have a conflict of interest will not have influence over setting their own compensation or regarding business deals with themselves. ☒ Yes ☐ No

- 3** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors 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. ☐ Yes ☒ No

Part V Compensation and Other Financial Arrangements (continued)

- 4 Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any such transactions that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. ☐ Yes ☒ No

- 5 Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. ☐ Yes ☒ No

- 6 Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," describe each facility, the role of the other organization, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how that entity is selected, how the terms of any contract(s) are negotiated at arm's length, and how you determine you will pay no more than fair market value for services. ☐ Yes ☒ No

Part V Compensation and Other Financial Arrangements (continued)

- 7 Does or will someone other than your own employees or volunteers manage your activities or facilities? ☐ Yes ☒ No
- If "Yes," describe the activities or facilities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how these managers were or will be selected, how the terms of any contracts or other agreements were or will be negotiated, and how you determine you will pay no more than fair market value for services.

- 8 Do you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. ☐ Yes ☒ No

Part VI Financial Data

- 1 Select the option that best describes you to determine the years of revenues and expenses you need to provide.
- ☐ You completed less than one tax year.
Provide a total of three years of financial information (including the current year and two future years of reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
- ☒ You completed at least one tax year but fewer than five.
Provide a total of four years financial information (including the current year and three years of actual financial information or reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
- ☐ You completed five or more tax years.
Provide financial information for your five most recent tax years (including the current year) in the following Statement of Revenues and Expenses.

Part VI Financial Data (continued)**A. Statement of Revenues and Expenses**

Type of revenue	Current tax year	4 prior tax years or 2 succeeding tax years			
	From: 01/01/2022 To: 12/31/2022	From: 01/01/2023 To: 12/31/2023	From: 12/07/2020 To: 12/31/2020	From: 01/01/2021 To: 12/31/2021	From: ____/____/____ To: ____/____/____
1 Gifts, grants, and contributions received (do not include unusual grants)	\$600,000.	\$600,000.	\$0.	\$800,000.	
2 Membership fees received					
3 Gross investment income					
4 Net unrelated business income					
5 Taxes levied for your benefit					
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
7 Any revenue not otherwise listed above or in lines 9 - 12 below (provide an itemized list below)					
8 Total of lines 1 through 7	\$600,000.	\$600,000.	\$0.	\$800,000.	\$0.
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (provide an itemized list below)					
10 Total of lines 8 and 9	\$600,000.	\$600,000.	\$0.	\$800,000.	\$0.
11 Net gain or loss on sale of capital assets (provide an itemized list below)					
12 Unusual grants (provide an itemized list below)					
13 Total Revenue (add lines 10 through 12)	\$600,000.	\$600,000.	\$0.	\$800,000.	\$0.
Type of expense	Current tax year	4 prior tax years or 2 succeeding tax years			
14 Fundraising expenses					
15 Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)		\$250,000.		\$537,376.	
16 Disbursements to or for the benefit of members (provide an itemized list below)					
17 Compensation of officers, directors, and trustees	\$70,000.	\$70,000.		\$43,883.	
18 Other salaries and wages					
19 Interest expense					
20 Occupancy (rent, utilities, etc.)					
21 Depreciation and depletion	\$8,482.	\$8,482.		\$8,482.	
22 Professional fees	\$30,000.	\$30,000.		\$43,446.	
23 Any expense not otherwise classified, such as program services (provide an itemized list below)	\$447,042.	\$157,500.	\$0.	\$172,916.	
24 Total Expenses (add lines 14 through 23)	\$555,524.	\$515,982.	\$0.	\$806,103.	\$0.

25 Itemized financial data

See attached supplement.

Part VI Financial Data (continued)

B. Balance Sheet (for your most recently completed tax year)		Year End: 12/31/2021
Assets		
1	Cash	
2	Accounts receivable, net	
3	Inventories	
4	Bonds and notes receivable (provide an itemized list below)	
5	Corporate stocks (provide an itemized list below)	
6	Loans receivable (provide an itemized list below)	
7	Other investments (provide an itemized list below)	
8	Depreciable assets (provide an itemized list below)	\$16,965.
9	Land	
10	Other assets (provide an itemized list below)	
11	Total Assets (add lines 1 through 10)	\$16,965.
Liabilities		
12	Accounts payable	\$23,067.
13	Contributions, gifts, grants, etc. payable	
14	Mortgages and notes payable (provide an itemized list below)	
15	Other liabilities (provide an itemized list below)	
16	Total Liabilities (add lines 12 through 15)	\$23,067.
Fund Balances or Net Assets		
17	Total fund balances or net assets	-\$6,103.
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	\$16,964.

19 Itemized financial data

See attached supplemental document.

Part VII Foundation Classification

Part VII is designed to classify you as an organization that is either a private foundation or a public charity. Public charity classification is a more favorable tax status than private foundation classification. If you are a private foundation, this part will further determine whether you are a private operating foundation.

1 Select the foundation classification you are requesting from the list below.

- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(vi) as 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.
- ☐ You are described in 509(a)(2) as 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).
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. Complete Schedule A.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(ii) as a school. Complete Schedule B.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete Schedule C.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- ☐ You are described in 509(a)(3) as an organization supporting either one or more organizations described in 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. Complete Schedule D.
- ☐ You are described in 509(a)(4) as an organization organized and operated exclusively for testing for public safety.
- ☐ You are a publicly supported organization and would like the IRS to decide your correct classification.
- ☒ You are a private foundation.

1a 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 this box to confirm that your organizing document includes these provisions or you rely on state law. ☒

State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or state that you rely on state law.

Amended and Restated Articles, p. 1-2, Article IV

1b 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 - Section II.

☒ Yes ☐ No

1c Are you a private operating foundation?

☐ Yes ☒ No

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.

Part VII Foundation Classification (continued)

- 1d** Describe how you meet the requirements for private operating foundation status, including how you meet the income test and either the assets test, the endowment test, or the support test. If you've been in existence for less than one year, describe how you are likely to satisfy the requirements for private operating foundation status.

- 2** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(1) and 170(b)(1)(A)(vi) in existence for five or more tax years, you must have received one-third or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities; or 10% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities and the facts and circumstances indicate you are a publicly supported organization. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive contributions from any person, company, or organization whose gifts totaled more than the 2% amount of line 8 in Part VI-A? ☐ Yes ☐ No

If "Yes," identify each person, company, or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Based on your calculations, did you receive at least one-third of your support from public sources or did you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization? ☐ Yes ☐ No

- 2a** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(2) in existence for five or more tax years, you must have normally received more than one-third of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, or a combination of these sources, and not more than one-third of your support from gross investment income and net unrelated business income. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive amounts from any disqualified persons? ☐ Yes ☐ No

If "Yes," identify each disqualified person by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Did you receive amounts from individuals or organizations other than disqualified persons that exceeded the greater of \$5,000 or 1% of the amount on line 10 of Part VI-A Statement of Revenues and Expenses? ☐ Yes ☐ No

If "Yes," identify each individual or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- iii. Based on your calculations, did you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income? ☐ Yes ☐ No

Part VIII Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

- 1 Are you submitting this application within 27 months of the end of the month in which you were legally formed?

☒ Yes☐ No

If "No," complete Schedule E.

Part IX Annual Filing Requirements

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

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

☒ Yes☐ No

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

- ☐ A church or association of churches
- ☐ An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)
- ☐ A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577
- ☐ A school below college level affiliated with a church or operated by a religious order
- ☐ A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries
- ☐ An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)
- ☒ Other (describe)

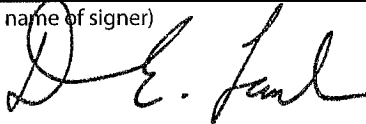
As a private foundation, the Foundation will file IRS Form 990-PF.

Part X Signature

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

David Lamb

(Type name of signer)



Chair

(Type title or authority of signer)

12/21/2011

(Date)

Upload checklist:

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

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures**Section I Public charities and private foundations complete lines 1 through 8 of this section.**

- 1** Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc., including the purpose, number and amount(s) of grants, how the program is publicized, and if you award educational loans, the terms of the loans.

The Foundation will award scholarships for post-secondary education. Applicants may request an amount of support needed to assist with their academic needs, but the final number and amount of scholarships awarded will be determined by the Foundation's Board of Directors based on available funds.

- 2** Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," explain. ☒ Yes ☐ No

- 3** Describe the specific criteria you use to determine who is eligible for your program (for example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.).

Scholarship applicants must be financially needy students at least 18 years of age, and must be accepted and enrolled at a post-secondary school. In particular, applicants should demonstrate financial hardship as a result of COVID-19.

- 4** Describe the specific criteria you use to select recipients (for example, specific selection criteria could consist of prior academic performance, financial need, etc.).

The Foundation's Board of Directors will review all scholarship applications with a focus on grades, extra curricular activities, and community service. Preference will be awarded to minority students who have experienced financial hardship as a result of COVID-19. The Foundation's Board of Directors will then select the applicant(s) to receive the scholarship award.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures *(continued)*

- 5** Describe any requirement or condition you impose on recipients to obtain, maintain, or qualify for renewal of a grant (for example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.).

Scholarship recipients may receive the award in subsequent years provided he or she is enrolled and in good standing at a post-secondary school and has maintained a 3.0 GPA.

- 6** Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Explain whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.

As part of the application process, applicants must provide proof of acceptance to a post secondary school. The Foundation will pay scholarship amounts directly to the post secondary schools where the applicants will attend, whereby the school will apply the funds only for enrolled students who are in good standing.

- 7** How do you determine who is on the selection committee for the awards made under your program?

The Foundation's Board of Directors will review applications and select scholarship recipients.

- 8** Are relatives of members of the selection committee, or of your officers, directors, or substantial contributors eligible for awards made under your program? If "Yes," what measures do you take to ensure unbiased selections?

☐ Yes

☒ No

Do not complete the rest of Schedule H. If you are a private foundation, you will be directed to complete Section II of Schedule H later in the application.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures (continued)**Section II Private foundations complete lines 1 through 7 of this section. Public charities do not complete this section.**

- 1** As a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? ☒ Yes ☐ No

If "No," do not complete the rest of Schedule H.

- 1a** Check the box(es) indicating under which section(s) you want your grant making procedures to be considered.

- ☒ 4945(g)(1) - Scholarship or fellowship grant to an individual for study at an educational institution
- ☐ 4945(g)(3) - Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product

- 2** Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring? ☒ Yes ☐ No

- 3** Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in Line 2? ☒ Yes ☐ No

- 4** Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an employee of a particular employer? ☐ Yes ☒ No

If "No," do not complete the rest of Schedule H.

- 5** Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? ☐ Yes ☐ No

- 6** Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? If "No," continue to Line 7. ☐ Yes ☐ No

- 6a** Will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? ☐ Yes ☐ No

- 7** Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? ☐ Yes ☐ No

If "No," do not complete the rest of Schedule H.

- 7a** Will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? ☐ Yes ☐ No

If "Yes," do not complete the rest of Schedule H.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures *(continued)*

- 7b** Will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution; do not complete the rest of Schedule H.

☐ Yes ☐ No

- 7c** Will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test or the 10% test in questions 7a and 7b.

☐ Yes ☐ No

**ARTICLES OF AMENDMENT AND RESTATEMENT
FOR
LA LIGA**

The undersigned, on behalf of the nonprofit corporation set forth below, pursuant to the New Mexico Nonprofit Corporation Act, states as follows:

1. Name. The name of the corporation is La Liga (the "Corporation").
2. Restatement. The Restatement contains amendments to the Articles of Incorporation. The Restatement restates the Articles of Incorporation as amended in their entirety.
3. Text. The text of the Amended and Restated Articles of Incorporation, which supersede the original articles of incorporation and all amendments thereto, is attached hereto.
4. Board Action. The Restatement was adopted by the Corporation on November 5, 2021. The Restatement was adopted upon the unanimous written consent of the directors of the Corporation. Member approval of the Restatement was not required because the Corporation has no members.

Executed in the name of the Corporation by:

Date: NOV. 17, 2021

LA LIGA
Business ID # 6321127

By


David E. Lamb, Chair

By


Juliette Maas, Vice President & Secretary

RECEIVED DEC 20 2021

**AMENDED AND RESTATED ARTICLES OF INCORPORATION
FOR
LA LIGA**

**ARTICLE I
NAME**

The name of the corporation is La Liga (hereinafter referred to as the "Corporation"), a New Mexico nonprofit corporation.

**ARTICLE II
PURPOSE**

The Corporation is organized and shall be operated exclusively for religious, charitable, scientific, literary, and educational purposes including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code.

**ARTICLE III
PERIOD OF DURATION**

The period of duration of the Corporation is perpetual.

**ARTICLE IV
RIGHTS AND RESTRICTIONS**

No part of the net earnings of the Corporation shall inure to the benefit of or be distributable to its incorporator, directors, officers, or other private persons except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

Furthermore, the Corporation (i) shall distribute its income at such time and in such manner as not to become subject to the tax on undistributed income imposed by section 4942 of the Internal Revenue Code; (ii) shall not engage in any act of self-dealing as defined in section 4941(d) of the Internal Revenue Code; (iii) shall not retain any excess business holdings as defined in section 4943(c) of the Internal Revenue Code; (iv) shall not make any investment in such a manner as to subject it to tax under section 4944 of the Internal Revenue Code; and

(v) shall not make any taxable expenditure as defined in section 4945(d) of the Internal Revenue Code.

ARTICLE V DISSOLUTION

Upon the dissolution of the Corporation, and after all of its liabilities and obligations have been paid, satisfied, and discharged, or adequate provisions made therefor, all of the Corporation's remaining assets shall be distributed to one or more organizations that are organized and operated exclusively for religious, charitable, scientific, literary, and educational purposes within the meaning of sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code.

ARTICLE VI MEMBERS

The Corporation shall not have members.

ARTICLE VII INTERNAL REVENUE CODE

Each reference in these Articles of Incorporation to a section of the Internal Revenue Code means such section of the Internal Revenue Code of 1986, as amended, or the corresponding provisions of any subsequent federal tax law.

LA LIGA
AMENDED AND RESTATED BYLAWS

ARTICLE I
PURPOSE

La Liga (the “Corporation”) is organized and shall be operated exclusively for charitable, scientific, literary, and educational purposes including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code.

ARTICLE II
DIRECTORS

2.1 General Powers. The Corporation shall have a Board of Directors. All corporate powers shall be exercised by or under the authority of, and the business and affairs of the Corporation managed under the direction of, its Board of Directors, subject to any limitation set forth in the Articles of Incorporation.

2.2 Number. The number of directors of the Corporation shall be no less than three (3) and no more than nine (9).

2.3 Appointment and Term. The current directors of the Corporation are David E. Lamb (hereinafter referred to as the “Founder”), Andrew Madderson, and Juliette Maas. Each director (including initial directors and any additional or successor directors) shall serve until death, incapacity, resignation, or, in the case of a director other than the Founder, removal. The Founder may, by a writing signed by him, appoint his successor as a director, effective upon his death, incapacity, or resignation, and such instrument of appointment shall be revocable until it becomes effective. If the Founder fails to appoint his successor in the manner described in this Article, the remaining directors may fill the vacancy. As long as the Founder is serving as a

director, the Founder shall have the sole authority to appoint additional or successor directors and to remove any director, with or without cause. At such time as the Founder is no longer serving as a director, the directors then serving may, at any time or from time to time, appoint additional or successor directors.

2.4 Removal; Vacancies. Except as provided above in section 2.3 with respect to the rights of the Founder while serving as a director, the Board of Directors may remove any director, with or without cause, but only at a meeting called for that purpose, and the notice of the meeting must state that the purpose, or one of the purposes, of the meeting is the removal of the director. The removal of a director shall be effective only upon the affirmative vote of a majority of the directors other than the director whose removal is at issue. Except as provided above in section 2.3 with respect to the rights of the Founder while serving as a director, a vacancy on the Board of Directors, including a vacancy resulting from the removal of a director or an increase in the number of directors, may be filled by the affirmative vote of a majority of the remaining directors though less than a quorum of the Board of Directors, and may, in the case of a resignation that will become effective at a specified later date, be filled before the vacancy occurs, but the new director may not take office until the vacancy occurs.

2.5 Meetings. The Board of Directors may hold regular or special meetings at such place, either within or without the State of New Mexico, as may be provided in the notice of the meeting and approved by the Chair or the Board of Directors. If no such place is designated in the notice of a meeting, it shall be held at the principal office of the Corporation.

2.6 Notice of Meetings. Notice of meetings of the Board of Directors shall be given to each director not less than twenty-four (24) hours before the meeting, by delivering the same to such director in person or to such director's residence or business address (or such other place

as such director may have directed in writing) by mail, messenger, electronic mail, telecopier, or other means of written communication or by telephoning such notice to the director. Any such notice shall set forth the time and place of the meeting.

2.7 Waiver of Notice. A director may waive any notice required by law, the Articles of Incorporation, or these Bylaws before or after the date and time stated in the notice, and such waiver shall be equivalent to the giving of such notice. Except as provided in the next paragraph of this section, the waiver shall be in writing, signed by the director entitled to the notice, and filed with the minutes or corporate records.

A director's attendance at or participation in a meeting waives any required notice to the director of the meeting unless the director at the beginning of the meeting or promptly upon arrival objects to holding the meeting or transacting business at the meeting and does not thereafter vote for or assent to action taken at the meeting.

2.8 Quorum; Voting. A majority of the number of directors fixed in these Bylaws shall constitute a quorum for the transaction of business at a meeting of the Board of Directors. The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors. A director who is present at a meeting of the Board of Directors or a committee of the Board of Directors when corporate action is taken is deemed to have assented to the action taken unless the director (i) objects at the beginning of the meeting, or promptly upon arrival, to holding it or transacting specified business at the meeting; or (ii) votes against, or abstains from, the action taken.

2.9 Telephonic or Electronic Meetings. The Board of Directors may permit any or all directors to participate in a regular or special meeting by, or conduct the meeting through the use of, any means of communication by which all directors participating may simultaneously hear

each other during the meeting. A director participating in a meeting by this means is deemed to be present in person at the meeting.

2.10 Action Without Meeting. Action required or permitted to be taken at a Board of Directors' meeting may be taken without a meeting if the action is taken by all members of the Board. The action shall be evidenced by one or more written consents stating the action taken, signed by each director either before or after the action is taken, and included in the minutes or filed with the corporate records reflecting the action taken. Action taken under this section shall be effective when the last director signs the consent unless the consent specifies a different effective date and states the date of execution by each director, in which event it shall be effective according to the terms of the consent.

2.11 Compensation and Expenses. No director shall be entitled to any direct or indirect compensation related to that person's services as a director.

2.12 Resignation. A director may resign at any time by delivering written notice to the Chair or the Secretary. A resignation shall be effective when delivered, unless the notice specifies a later effective date.

ARTICLE III COMMITTEES OF DIRECTORS

3.1 Committees. The Board of Directors may create one or more committees, including an Executive Committee, and may appoint members of the Board of Directors to serve on them. Each committee shall have two or more members who serve at the pleasure of the Board of Directors. The creation of a committee and appointment of members to it shall be approved by a majority of directors in office when the action is taken.

3.2 Authority of Committees. To the extent specified by the Board of Directors, each committee may exercise the authority of the Board of Directors, except that a committee may not (i) fill vacancies on the Board of Directors or on any of its committees; (ii) amend the Articles of Incorporation; (iii) adopt, amend, or repeal these Bylaws; (iv) approve a plan of merger or consolidation; (v) approve the sale, lease, or exchange, or the mortgage, pledge, or other disposition of all, or substantially all, of the property and assets of the Corporation; or (vi) approve revocation of voluntary dissolution proceedings.

3.3 Committee Meetings; Miscellaneous. The provisions of these Bylaws that govern meetings, action without meetings, notice and waiver of notice, and quorum and voting requirements of the Board of Directors shall apply to committees of directors and their members as well.

ARTICLE IV OFFICERS

4.1 Officers. The officers of the Corporation shall be a Chair, a Vice President, a Treasurer, and a Secretary, and in the discretion of the Board of Directors, one or more other officers and assistant officers as may be deemed necessary or advisable to carry on the business of the Corporation. Any two or more offices may be held by the same person.

4.2 Election; Term. As long as the Founder is serving as a director of the Corporation, the Founder shall be the Chair of the Corporation. The other officers, as well as the Chair at such time as the Founder is no longer serving as Chair, shall be elected by the Board of Directors. They shall hold office, unless removed, until their successors are elected. Any officer may resign at any time upon written notice to the Board of Directors, and no acceptance of a resignation shall be necessary to make it effective.

4.3 Removal of Officers. The Board of Directors may remove any officer or assistant officer at any time, with or without cause.

4.4 Duties of Officers. The Chair shall be the Chief Executive Officer of the Corporation. The Chair and the other officers of the Corporation shall have such powers and duties as generally pertain to their respective offices as well as such powers and duties as may be delegated to them from time to time by the Board of Directors.

ARTICLE V CONFLICTS OF INTERESTS

5.1 Duty of Directors, Officers, and Employees. The directors, officers, and employees of the Corporation shall exercise the utmost good faith in all transactions touching upon their duties to the Corporation and its property. In their dealings with and on behalf of the Corporation, they are held to a strict rule of honest and sincere dealing between themselves and the Corporation. They shall not use their positions, or knowledge gained therefrom, so that a conflict of interests might arise between the Corporation's interest and the interest of the director, officer, or employee.

5.2 Interest. For purposes of this policy, a person shall be deemed to have an "interest" in a contract, transaction, or other arrangement, or in the same or related business as the Corporation, if the person is the party (or one of the parties) or is a director, trustee, officer, or general partner of, or has a material financial or influential interest in, an entity that is the party (or one of the parties) contracting or dealing with the Corporation. Relationships and dealings of the Corporation with corporations, partnerships, joint ventures, or other entities owned, controlled, or managed by the Corporation shall not constitute interests under this Article.

5.3 Full Disclosure. Any director, officer, or employee having an interest in a contract, transaction, or arrangement presented to the Board of Directors or a committee thereof for consideration, authorization, approval, discussion, or ratification, shall make a prompt, full, and frank disclosure of the director's interest to the Board of Directors at the first meeting of the Board after the conflict occurs, and in any case, before the Board or committee takes action on such contract, transaction, or arrangement. Such disclosure shall include any relevant and material facts known to such person that might reasonably be construed to be adverse to or potentially adverse to the Corporation's interest.

5.4 Standards and Procedures.

(a) The Board of Directors shall determine, by majority vote, whether the disclosure shows that a conflict of interests exists, or can reasonably be construed to exist.

(b) The Board of Directors may request the person to provide factual information regarding the potential or actual conflict of interests and such proposed contract, transaction, or arrangement.

(c) If deemed appropriate, the Board of Directors may appoint a non-interested person or committee or subcommittee, respectively, to investigate alternatives to such proposed contract, transaction, or arrangement.

(d) If a conflict of interests is deemed to exist, the person having the conflict of interests shall not participate or attend, vote on, or use the director's personal influence in connection with, the discussions, deliberations, or vote with respect to such contract, transaction, arrangement, or related matters affecting the Corporation.

(e) At any meeting of the Board of Directors where such contract, transaction, arrangement, or related matters are under discussion or are being voted upon, a quorum is

present if a majority of directors who have no direct or indirect personal interest in such contract, transaction, or arrangement participate in the vote held to authorize, approve, or ratify such contract, transaction, or arrangement.

(f) In order to approve such contract, transaction, or arrangement, the Board of Directors must first find, by majority vote without counting the vote of the interested director or directors, that:

(i) the proposed contract, transaction, or arrangement is in the Corporation's best interest and for its own benefit; and

(ii) the proposed contract, transaction, or arrangement is fair and reasonable to the Corporation.

(g) The minutes of the meeting shall reflect the disclosure made, the persons present for the discussion and vote, the content of the discussion, the vote thereon (including any roll call) and, where applicable, the abstention from voting and participation, and that a quorum was present. The Corporation shall keep minutes of the discussions and deliberations as part of the minutes of the Corporation.

5.5 Corrective and Disciplinary Action. The violation of this Conflicts of Interests Policy is a serious matter and may constitute "cause" for removal or termination of a director, officer, or employee.

ARTICLE VI INDEMNIFICATION

6.1 Generally. The Corporation shall, to the fullest extent permitted by law, indemnify any person who is or was a director or officer of the Corporation against any and all liability incurred by such person in connection with any claim, action, suit, or proceeding or any threatened claim, action, suit, or proceeding, whether civil, criminal, administrative, or investigative, by reason of the fact that such person is or was a director or officer of the Corporation, if such person acted in good faith and in a manner such person reasonably believed to be in or not opposed to the best interest of the Corporation, and with respect to any criminal proceeding such person had no reasonable cause to believe the conduct was unlawful. Liability and expenses include reasonable attorneys' fees, judgments, fines, costs, and amounts actually paid in settlement. The termination of any action, suit, or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not of itself create a presumption that such person did not act in good faith and in a manner which such person reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal proceeding, had reasonable cause to believe that such conduct was unlawful. The foregoing right of indemnification shall be in addition to and not exclusive of any and all other rights to which any such director or officer may be entitled under any statute, bylaws, an agreement, or otherwise.

6.2 Actions by or in the Right of the Corporation. In connection with any proceeding brought by or in the right of the Corporation, the Corporation may not indemnify any person who is or was a director or officer of the Corporation if such person has been adjudged by a court of law to be liable to the Corporation, unless the court in which the action or suit was

brought shall determine upon application that, despite the adjudication of liability, in view of all of the circumstances of the case such person is fairly and reasonably entitled to indemnity.

6.3 Self-Interested Transactions. The Corporation may not indemnify any person who is or was a director or officer of the Corporation in connection with any proceeding charging improper personal benefit to such person in which such person has been adjudged liable on the basis that personal benefit was improperly received by such person, unless the court in which the action or suit was brought determines upon application that, despite the adjudication of liability, in view of all circumstances of the case such person is fairly and reasonably entitled to indemnity.

6.4 Determination of the Propriety of Indemnification. The determination that indemnification is proper shall be made by the majority vote of a quorum consisting of the directors who were not parties to the proceeding or, if such a quorum cannot be obtained, by the majority vote of a committee, duly designated by the Board of Directors, consisting of at least two directors who were not parties to the proceeding. If there are not two directors who were not parties to the proceeding, the full board shall select special legal counsel to determine whether indemnification is proper.

6.5 Evaluation of Expenses. An evaluation as to the reasonableness of expenses shall be made by the majority vote of a quorum consisting of directors who were not parties to the proceeding or, if such a quorum cannot be obtained, by the majority vote of a committee, duly designated by the Board of Directors, consisting of at least two directors who were not parties to the proceeding. If there are not two directors who were not parties to the proceeding, the full Board of Directors, including directors who were parties to the proceeding, shall evaluate the reasonableness of expenses.

6.6 Advance of Expenses. Expenses incurred with respect to any claim, action, suit, or other proceeding of the character described in this section may be advanced by the corporation prior to the final disposition of such proceeding if (a) the director or officer provides written affirmation to the Corporation of such person's good faith belief that such person satisfies the criteria for indemnification, and (b) the director or officer gives the Corporation a written undertaking to repay the advanced amount if it is ultimately determined that the director or officer is not entitled to indemnification under this section. The undertaking shall be a general obligation of the director or officer, but need not be secured and may be accepted by the Board of Directors without reference to the director or officer's financial ability to make repayment.

6.7 Insurance. The Board of Directors shall have the power to purchase insurance on behalf of any individual who is or was an officer or director of the Corporation against liability asserted against or incurred by such individual arising out of such individual's status as a director or officer of the Corporation, whether or not the Corporation would have the power to indemnify such individual against liability under the provisions of this section.

ARTICLE VII MISCELLANEOUS PROVISIONS

7.1 Fiscal Year. The fiscal year of the Corporation shall be determined in the discretion of the Board of Directors, but in the absence of any such determination it shall be the calendar year.

7.2 Interpretation. For the purpose of construing these Bylaws, unless the context indicates otherwise, words in the singular number shall be deemed to include words in the plural and vice versa, and words in one gender shall be deemed to include words in other genders.

7.3 Internal Revenue Code. Each reference in these Bylaws to a section of the Internal Revenue Code means such section of the Internal Revenue Code of 1986, as amended, or the corresponding provisions of any subsequent federal tax law.

7.4 Amendments. These Bylaws may be amended or repealed, and new Bylaws may be made at any meeting of the Board of Directors.

Adopted: November 5, 2021

Power of Attorney and Declaration of Representative

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must 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

La Liga

518 Old Santa Fe Trail PMB 286

Santa Fe, NM 87505

Taxpayer identification number(s)

85-4207429

Daytime telephone number

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

Michele A. W. McKinnon

McGuireWoods LLP, P.O. Box 397

Richmond, VA 23218

Check if to be sent copies of notices and communications ☒

CAF No. 0313-51588R

PTIN P01319465

Telephone No. 804-775-1060

Fax No. 804-698-2115

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

Bradley A. Riddlehoover

McGuireWoods LLP, P.O. Box 397

Richmond, VA 23218

Check if to be sent copies of notices and communications ☒

CAF No. 0307-09892R

PTIN P01320241

Telephone No. 804-775-4312

Fax No. 804-698-2171

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

Alec V. Sauble

McGuireWoods LLP, P.O. Box 397

Richmond, VA 23218

(Note: IRS sends notices and communications to only two representatives.)

CAF No. 0312-93471R

PTIN None

Telephone No. 804-755-4398

Fax No. 804-698-2208

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

(Note: IRS sends notices and communications to only two representatives.)

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

- 3 Acts authorized (you are required to complete line 3).** Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)

Tax Form Number
(1040, 941, 720, etc.) (if applicable)

Year(s) or Period(s) (if applicable)
(see instructions)

Recognition of Exemption under 501(c)(3)

1023

2020, 2021, 2022, 2023

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

- 5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;

☐ Authorize disclosure to third parties;

☐ Substitute or add representative(s);

☐ Sign a return;

☐ Other acts authorized: _____

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

- 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 form. 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 Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

► **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

 _____
Signature Date Chair Title (if applicable)

David Lamb

Print name

La Liga

Print name of taxpayer from line 1 if other than individual

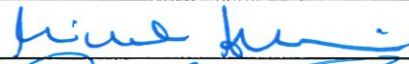


Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing 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—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (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 IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.
 - k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. 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 COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
a	VA	25151		11/8/2021
a	VA	80857		11/8/2021
a	VA	94980		11/8/2021

La Liga
EIN: 85-4207429

**Form 1023, Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

Part I: Identification of Applicant

4. Primary Contact

Michele A. W. McKinnon
McGuireWoods LLP, P.O. Box 397
Richmond, Virginia 23218
(804) 775-1060

Bradley A. Ridlehoover
McGuireWoods LLP, P.O. Box 397
Richmond, Virginia 23218
(804) 775-4312

Alec V. Sauble
McGuireWoods LLP, P.O. Box 397
Richmond, Virginia 23218
(804) 775-4398

Ms. McKinnon, Mr. Ridlehoover, and Mr. Sauble are authorized to represent La Liga (the "Foundation") pursuant to a Form 2848, Power of Attorney and Declaration of Representative, attached to this Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

**Form 1023, Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

Part IV: Your Activities

3. 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.

Scholarship applicants must be financially needy students at least 18 years of age, and must be accepted and enrolled at a post-secondary school. Additionally, applicants should demonstrate a financial hardship as a result of COVID-19. The Foundation's Board of Directors will review applications with a focus on grades, extracurricular activities, and community service, with preference for minority students who have experienced financial hardship as a result of COVID-19. The Foundation's Board of Directors will then select the applicant(s) to receive the scholarship award. Applicants may request an amount of support needed to assist with their academic needs, however the number and amount of the scholarship awards will be determined annually by the Board of Directors based on the Foundation's available funds. Scholarship recipients may receive the award in subsequent years provided he or she is enrolled and in good standing at a post-secondary school and has maintained a 3.0 GPA.

La Liga
EIN: 85-4207429

**Form 1023, Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

Part VI: Financial Data

A. Statement of Revenue and Expenses

25. Itemized Financial Data

Line 15. Contributions, gifts, grants, and similar amounts paid out.

	From: To:	01/01/2022 12/31/2022	01/01/2023 12/31/2023	12/07/2020 12/31/2020	01/01/2021 12/31/2021
Qualifying distributions to 501(c)(3) organizations		0	200,000	0	424,674
Scholarships			50,000		112,702
Total		\$0	\$250,000	\$0	\$537,376

Line 23. Any expense not otherwise classified, such as program services.

	From: To:	01/01/2022 12/31/2022	01/01/2023 12/31/2023	12/07/2020 12/31/2020	01/01/2021 12/31/2021
Documentary film expenses		437,542	148,000	0	164,458
Program services		9,500	9,500	0	8,458
Total		\$447,042	\$157,500	\$0	\$172,916

La Liga
EIN: 85-4207429

**Form 1023, Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

Part VI: Financial Data

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

19. Itemized Financial Data

Line 8. Depreciable Assets

Asset Description	Original Cost	2021 Depreciation	Net Value as of 12/31/2021
Sony PXW-FX9 camera Inv#210609B from Samy's Camera Inc	\$25,447	\$8,482	\$16,965