

# Form 1023 Checklist

(Revised December 2013)

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

**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 | ✓ | Schedule E | Yes | ___ | No | ✓   |
| Schedule B | Yes | ___ | No | ✓ | Schedule F | Yes | ___ | No | ✓   |
| Schedule C | Yes | ___ | No | ✓ | Schedule G | Yes | ✓   | No | ___ |
| Schedule D | Yes | ___ | No | ✓ | Schedule H | Yes | ✓   | No | ___ |

- 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) page1, art. 3, paragraph 2
  - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law page 1, art. 3, paragraph 5
- 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

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

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

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

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

**Part I Identification of Applicant**

<b>1</b> Full name of organization (exactly as it appears in your <b>organizing document</b> )		<b>2</b> c/o Name (if applicable)	
Western States Section Combustion Institute			
<b>3</b> Mailing address (Number and street) (see instructions)	Room/Suite	<b>4</b> Employer Identification Number (EIN)	
5001 Baum Boulevard	644	47-2570590	
City or town, state or country, and ZIP + 4		<b>5</b> Month the annual accounting period ends (01 - 12)	
Pittsburgh PA 15213		06	
<b>6</b> Primary contact (officer, director, trustee, or <b>authorized representative</b> )		<b>b</b> Phone: 412-687-1366	
a Name:		<b>c</b> Fax: (optional)	
Kalyanasundaram Seshadri			
<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"/> Yes <input type="checkbox"/> No	
<b>8</b> Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>9a</b> Organization's website: <a href="http://wssci.us/">http://wssci.us/</a>			
<b>b</b> Organization's email: (optional)			
<b>10</b> Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>11</b> Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		12 / 10 / 2014	
<b>12</b> Were you formed under the laws of a <b>foreign country</b> ? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**Part II Organizational Structure**

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

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

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

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

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

**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)
Kalyanasundaram Seshadri	Chair	2209 Sereno View Road Encinitas CA 92024	none
Anthony Marchese	Vice Chair/Chair Elect	Dept of Mechanical Engineering Fort Collins CO 80523	none
Fletcher Miller	Secretary	San Diego State University San Diego CA 92182	none
Marcus Day	Treasurer	One Cyclotron Road Berkeley CA 94720	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)
<b>No employees</b>			

**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)
<b>No independent contractors</b>			

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.
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- 6a** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.  Yes  No
- b** Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.  Yes  No
- 
- 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.)

- 1 a** 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**
- 2 a** 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**
- 3 a** 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)**

- |           |  |  |   |
|-----------|--|--|---|
| <b>15</b> | 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>            |
| <b>16</b> | 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> |
| <b>17</b> | 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> |
| <b>18</b> | 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> |
| <b>19</b> | 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> |
| <b>20</b> | 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> |
| <b>21</b> | 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> |
| <b>22</b> | 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 checked="" type="checkbox"/> <b>Yes</b> | <input 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	3 prior tax years or 2 succeeding tax years				(e) Provide Total for (a) through (d)
		Current tax year	(a) From 07/01/14 To 06/30/15	(b) From 07/01/15 To 06/30/16	(c) From 07/01/16 To 06/30/17	
<b>Revenues</b>	<b>1</b> Gifts, grants, and contributions received (do not include unusual grants)	11510	4841	11902		28253
	<b>2</b> Membership fees received					
	<b>3</b> Gross investment income					
	<b>4</b> Net unrelated business income					
	<b>5</b> Taxes levied for your benefit					
	<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)					
	<b>7</b> Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)					
	<b>8</b> Total of lines 1 through 7	11510	4841	11902		28253
	<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)	55410	13180	57297		125887
	<b>10</b> Total of lines 8 and 9	66920	18021	69199		154140
<b>11</b> Net gain or loss on sale of capital assets (attach schedule and see instructions)						
<b>12</b> Unusual grants						
<b>13</b> Total Revenue Add lines 10 through 12	66920	18021	69199		154140	
<b>Expenses</b>	<b>14</b> Fundraising expenses					
	<b>15</b> Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	5800	3356	5998		
	<b>16</b> Disbursements to or for the benefit of members (attach an itemized list)					
	<b>17</b> Compensation of officers, directors, and trustees					
	<b>18</b> Other salaries and wages					
	<b>19</b> Interest expense					
	<b>20</b> Occupancy (rent, utilities, etc.)					
	<b>21</b> Depreciation and depletion					
	<b>22</b> Professional fees					
	<b>23</b> Any expense not otherwise classified, such as program services (attach itemized list)	33989	11023	35147		
	<b>24</b> Total Expenses Add lines 14 through 23	39789	14379	41145		

**Part IX Financial Data (Continued)**

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

Year End:

(Whole dollars)

Assets		
1	Cash . . . . .	1 88000
2	Accounts receivable, net . . . . .	2
3	Inventories . . . . .	3
4	Bonds and notes receivable (attach an itemized list) . . . . .	4
5	Corporate stocks (attach an itemized list) . . . . .	5
6	Loans receivable (attach an itemized list) . . . . .	6
7	Other investments (attach an itemized list) . . . . .	7
8	Depreciable and depletable assets (attach an itemized list) . . . . .	8
9	Land . . . . .	9
10	Other assets (attach an itemized list) . . . . .	10
11	Total Assets (add lines 1 through 10) . . . . .	11 88000
Liabilities		
12	Accounts payable . . . . .	12
13	Contributions, gifts, grants, etc. payable . . . . .	13
14	Mortgages and notes payable (attach an itemized list) . . . . .	14
15	Other liabilities (attach an itemized list) . . . . .	15
16	Total Liabilities (add lines 12 through 15) . . . . .	16 0
Fund Balances or Net Assets		
17	Total fund balances or net assets . . . . .	17 88000
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17) . . . . .	18 88000
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.)

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

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

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

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

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

For Organization

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

Kalyanasundaram Seshadri  
(Type or print name of signer)

Jan 15, 2015  
(Date)

Chair  
(Type or print title or authority of signer)

For IRS Use Only

IRS Director, Exempt Organizations

(Date)

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

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

**Part XI User Fee Information**

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

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

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

**Please Sign Here**

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

**Kalyanasundaram Seshadri**  
 (Type or print name of signer)  
**Chair**  
 (Type or print title or authority of signer)

*Jan 15, 2015*  
 (Date)

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

**Part I – Identification of Applicant**

Line 7

Tom Koltz

Love, Scherle & Bauer, P.C., 310 Grant Street, Suite 1020, Pittsburgh PA 15219

**Part IV – Narrative Description of Your Activities**

The purpose of the Western States Section Combustion Institute (WSSCI) is to promote the science and application of combustion by sponsoring and participating in sectional meetings. WSSCI holds annual technical meetings, typically held in either April or October, and participates in a Joint Technical Meeting of the U.S. Combustion Institute sections in the spring of odd-numbered years.

The meeting formats are 2 to 3 parallel sessions per day for three or four days where the contributed papers are presented. There are currently over 110 presentations per meeting, plus invited plenary speakers. Presentations at these meetings are accompanied by written papers. These papers are distributed to the paid registrants on a CD or thumb drive.

Student participation is an important part of the meetings, which we encourage and support. We offer reduced registration fees for students and travel grants to qualifying students. The new talent, creativity, and fresh ideas brought to this community by these younger members are invaluable. In return, our community can promise a complex, interdependent, interdisciplinary science that will continue to offer challenges and opportunities.

We have made increasing use of a section website to share information. There is potential for a much expanded role, specifically in its use as an educational and information center for combustion-related issues. We hope to join increasingly with other Combustion Institute sections to share information with each other and the public.

Please visit our website at <http://wssci.us/>

**Part V – Compensation and other financial arrangements with your officers, directors, trustees, employees, and independent contractors**

Line 3a

**Chair** – Kalyanasundaram Seshadri

**Qualifications** - Ph.D. University of California 1977; Professor of Mechanical Engineering at The Jacob School of Engineering at The University of California at San Diego.

**Hours Worked** - 40 hours/year

**Duties** - The Chairperson of the Section shall be the chief executive officer of the Section. Duties include presiding at all meetings of the members and of the Executive Committee; general and active management of the business of the Section; ensuring that all orders and resolutions of the Executive Committee, and of the Board of Directors of The Combustion Institute, are carried into effect; and executing all contracts and agreements authorized by the Executive Committee. The

Chairperson shall have general supervision and direction of the other officers of the Section, and shall see that their duties are performed properly. S/He shall submit a report of the operations of the Section for the year to the members at the annual meeting and shall transmit a copy of this report to the Board of Directors. The Chairperson shall, with the concurrence of the respective standing committee chairperson, make membership appointments to the various standing committees from among the Section membership. Upon completion of the term of office as Chairperson, s/he shall be ex officio a member of the Executive Committee for one term, with formal title as Past Chairperson.

***Vice Chair/Chair Elect*** - Anthony Marchese

***Qualifications*** - Ph.D. Princeton University; Director of the Engines and Energy Conversion Laboratory and Associate Professor in the Department of Mechanical Engineering at Colorado State University

***Hours Worked*** - 40 hours/year

***Duties*** - The Vice-Chairperson of the Section shall be vested with all the powers, and shall be required to perform all the duties, of the Chairperson in the event of the absence or disability of the latter. The Vice-Chairperson shall be elected and hold office as also the Chairperson-Elect. Notwithstanding any contrary implication of Section 3, at the expiration of the term of office, the Vice-Chairperson shall automatically succeed to the office of Chairperson for a single term of two years, and this provision shall control and dictate the staffing of the office of Chairperson. If a vacancy shall occur in the office of Chairperson, the Vice-Chairperson/Chairperson-Elect shall act as Chairperson for the remainder of the current term of office, using the courtesy title of Chairperson during such period, and shall succeed formally to the position of Chairperson for the ensuing term of office.

***Secretary*** - Fletcher Miller

***Qualifications*** - Ph.D. 1988 University of California, Berkeley; Associate Professor of Mechanical Engineering at San Diego State University

***Hours Worked*** - 40 hours/year

***Duties*** - The Secretary of the Section shall keep the minutes of all meetings of members and of the Executive Committee and shall maintain all additional records of the Section, exclusive of financial statements maintained by the Treasurer. The Secretary shall attend to the giving and serving of all notices of the Section and shall maintain liaison with the officers and the Board of Directors of The Combustion Institute. When authorized by the Executive Committee, s/he shall affix her or his signature to any instrument requiring the same as the official signatory for the Section.

***Treasurer*** – Marcus Day

***Qualifications*** - Ph.D. 1995 University of California at Los Angeles; Staff Scientist at The Lawrence Berkeley National Lab Center for Computational Sciences and Engineering

***Hours Worked*** - 40 hours/year

***Duties*** - The Treasurer of the Section shall have custody of the funds and securities of the Section and shall keep full and accurate accounts of receipts and disbursements in books belonging to the Section, and shall deposit all moneys and other valuable effects in the name of and to the credit of the Section in such repositories as may be designated by the Executive committee. S/He shall disburse the funds of the Section as may be ordered by the Executive committee, taking proper



vouchers for such disbursements, and shall render to the Executive Committee at its meetings, whenever required by same, an account of all transactions as Treasurer and of the financial conditions of the Section. The Treasurer shall give the Section a bond if required by the Executive Committee, in such sum and form and with security satisfactory to the Board of Directors for the faithful performance of the duties of the office and the restoration to the Section in case of death, resignation, or removal from office of all books, papers, vouchers, money, and other property of whatever kind in his or her possession belonging to the Section. The Treasurer shall perform such other duties as the Executive Committee may from time to time prescribe or require.

Line 4g

No compensation is paid to officers or directors. WSSCI has no trustees, no employees and no independent contractors.

Line 5b

No compensation is paid to officers or directors. WSSCI has no trustees, no employees and no independent contractors.

Line 5c

Executive authority of the Section, including the collection and disbursement of funds shall be vested in an Executive Committee composed of (a) the four officers of the Section, (b) the respective chairpeople of the following standing committees: Papers, Reprints, Program, and Information (c) the immediate past chairperson, and (d) Members-at-Large. The membership of the Executive committee shall not exceed thirty (30), the number of members from any one institution shall not exceed two (2), and the number of consecutive two-year terms shall not exceed four (4), with time in service as a Section Officer and Chairperson of a standing committee excluded.

**Part VI – Your members and other individuals and organizations that receive benefits from you**

Line 1a

WSSCI coordinates and/or participates in 3 meetings over each two year period. Through these meetings WSSCI is able to provide the following services:

- Provide the opportunity for collaboration
- Provides access for students to experienced and prominent combustion scientists
- Assistance in helping students attend these meetings through grants
- Coordination and scheduling of presentations of papers for review
- Coordination and scheduling of lectures
- Access to presentation papers

Line 2

Services are limited to members of The Combustion Institute

**Part VIII – Your specific activities**

Line 15

WSSCI has close connections with the following corporations:

- The Combustion Institute (the predecessor company)
- The Eastern States Section of The Combustion Institute
- The Central States Section of The Combustion Institute
- The US Sections of The Combustion Institute

These corporations works singly and collectively towards the planning and coordination of combustion meetings and the publication and presentation of papers related to combustion science.

All of these organizations are incorporated as non-profits. They either have been granted tax exempt status by the IRS or are in the process of applying for it.

**Part IX – Financial Data**

Itemized Lists

	Current Year 7/1/14-6/30/15	Successive Year 1 Projection 7/1/15-6/30/16	Successive Year 2 Projection 7/1/16-6/30/17
<b>Line 9 - Gross receipts from admissions...</b>			
Meeting Registration Fees	\$ 55,410.00	\$ 13,180.00	\$ 57,297.69
<b>Line 15 - Contributions, grants, etc</b>			
Travel Grants	<u>\$ 5,800.00</u>	<u>\$ 3,356.00</u>	<u>\$ 5,998.15</u>
<b>Total Line 15</b>	<b>\$ 5,800.00</b>	<b>\$ 3,356.00</b>	<b>\$ 5,998.15</b>
<b>Line 23 - Program Services</b>			
Food and facilities	\$ 16,723.25	\$ 5,423.53	\$ 17,293.38
Program Handouts	\$ 6,939.54	\$ 2,250.57	\$ 7,176.12
Travel Expenses	\$ 8,858.65	\$ 2,872.96	\$ 9,160.66
Administrative fees	\$ 1,467.56	\$ 475.94	\$ 1,517.59
<b>Total Line 23</b>	<b>\$ 33,989.00</b>	<b>\$ 11,023.00</b>	<b>\$ 35,147.76</b>

**Schedule G. Successors to Other Organizations**

**1 a** 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.

**2 a** 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:** The Combustion Institute **EIN:** 25-1027211  
**Address:** 5001 Baum Boulevard, Suite 644, Pittsburgh PA 15213

**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)
See Attached		

**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**

**6 a** 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**

Western States Section Combustion Institute (WSSCI)  
EIN 47-2570590  
Form 1023 Attachment  
**Schedule G**

Line 2a

WSSCI is a successor to The Combustion Institute. The Combustion Institute is a non-profit organization, established in 1954, who facilitates the dissemination of combustion research by coordinating meetings at both domestic and international venues. While WSSCI also coordinates meetings for the same purpose, their meetings are on a smaller scale and restricted to venues within the western section of the United States.

Line 2b

The Combustion Institute has 501 (C) (3) tax exempt status

Line 2c

The Combustion Institute (the predecessor company) applied for and was granted tax exempt status under IRS section code 501 (C) (3)

Line 2e

WSSCI is splitting off from the Combustion Institute because it will simplify accounting. Although WSSCI and The Combustion Institute perform the same functions, WSSCI holds its own meetings with their own venues and meeting time frames. With incorporation, WSSCI will be able to account for the finances of its meetings apart from that of The Combustion Institute.

Line 3

The Combustion Institute is a non-profit organization, established in 1954, who facilitates the dissemination of combustion research by coordinating meetings at both domestic and international venues. While WSSCI also coordinates meetings for the same purpose, their meetings are on a smaller scale and restricted to venues within the western section of the United States.

Line 5

The officers and board members of both successor and predecessor organizations will continue the working relationships currently in place. Other than the separation in accounting of revenue and expenses from their meetings, the relationship between the two organizations will not change. There are no written agreements.

**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** *Names of individual recipients are not required to be listed in Schedule H.*

**Public charities and private foundations complete lines 1a through 7 of this section. See the instructions to Part X if you are not sure whether you are a public charity or a private foundation.**

- 1 a** Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc.  
**b** Describe the purpose and amount of your scholarships, fellowships, and other educational grants and loans that you award.  
**c** If you award educational loans, explain the terms of the loans (interest rate, length, forgiveness, etc.).  
**d** Specify how your program is publicized.  
**e** Provide copies of any solicitation or announcement materials.  
**f** Provide a sample copy of the application used.
- 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," refer to the instructions.  **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.)
- 4 a** Describe the specific criteria you use to select recipients. (For example, specific selection criteria could consist of prior academic performance, financial need, etc.)  
**b** Describe how you determine the number of grants that will be made annually.  
**c** Describe how you determine the amount of each of your grants.  
**d** Describe any requirement or condition that 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.)
- 5** Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Describe 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.
- 6** Who is on the selection committee for the awards made under your program, including names of current committee members, criteria for committee membership, and the method of replacing committee members?
- 7** 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 are taken to ensure unbiased selections?  **Yes**  **No**
- Note.** If you are a private foundation, you are not permitted to provide educational grants to **disqualified persons**. Disqualified persons include your substantial contributors and foundation managers and certain family members of disqualified persons.

**Section II** **Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section.**

- 1 a** If we determine that you are a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures?  **Yes**  **No**  **N/A**
- b** For which section(s) do you wish 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**

**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 1a through 4f of this section. Public charities do not complete this section. (Continued)**

- 4a** 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*? If "Yes," complete lines 4b through 4f.  Yes  No
- b** 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? (See lines 4c, 4d, and 4e, regarding the percentage tests.)  Yes  No
- c** Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer?  Yes  No  N/A  
 If "Yes," 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
- d** Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer?  Yes  No  N/A  
 If "Yes," 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? If "No," go to line 4e.  Yes  No
- e** If you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer, 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?  Yes  No  N/A  
 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. If "No," go to line 4f.
- Note.** Statistical or sampling techniques are not acceptable. See Revenue Procedure 85-51, 1985-2 C.B. 717, for additional information.
- f** If you provide scholarships, fellowships, or educational loans to attend an educational institution to *children of employees of a particular employer* without regard to either the 25% limitation described in line 4d, or the 10% limitation described in line 4e, 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 that 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 described in line 4d or the 10% test described in line 4e.  Yes  No

Western States Sections Combustion Institute (WSSCI)  
EIN 47-2570590  
Form 1023 Attachment  
**Schedule H**

## **Section I**

### Line 1a

WSSCI awards travel grants to qualifying students.

### Line 1b

Travel Grants

**Purpose:** To support the attendance of students to WSSCI meetings by helping to defray travel costs.

**Amount:** ~\$150, depending on annual budget

### Line 1c

WSSCI does not award educational loans.

### Line 1d

Programs are published on the Combustion Institute website at [www.combustioninstitute.org](http://www.combustioninstitute.org)

### Line 1e

Announcements are made online only.

### Line 1f

Applicants are required to provide the following (a form is not used):

- Title of presentation
- Mailing address and phone number
- Statement from faculty advisor verifying that student is registered at his/her institution

### Line 3

Travel Grants criteria:

- Applicant must present his/her accepted paper at a WSSCI Meeting.
- Applicant must be a current degree candidate.
- Applicant must travel > 50 miles to the meeting
- Applicant must be accompanied to the meeting by his/her faculty advisor or a senior lab scientist

### Line 4a

In order to qualify for a travel grant, the applicants must:

- Present his/her accepted paper at a WSSCI Meeting.
- Be enrolled in a degree program
- Travel > 50 miles to the meeting
- Submit an application by the stated deadline

Western States Sections Combustion Institute (WSSCI)  
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**Schedule H**

Line 4b

The number of travel grants awarded is based on the number of qualified applications received by the stated deadline.

Line 4c

The amount of each travel grant is calculated by dividing the total travel grant budget by the number of qualified applications.

Line 4d

WSSCI grants are not renewable

Line 5

WSSCI does not award scholarships, fellowships, educational loans, or educational grants.

Line 6

There is no award selection committee. Travel grants are awarded based on whether or not the applicant met the criteria and if application was received by the stated deadline.

Line 7

There is no award selection committee. All travel grant applicants who meet the criteria are awarded a grant.



**WESTERN STATES SECTION  
OF THE COMBUSTION INSTITUTE**

BY-LAWS (Revised: March, 2003)

ARTICLE I

IDENTITY AND PURPOSE

Section 1. Corporate Identity

The Western States Section of the Combustion Institute shall be a legal subdivision of The Combustion Institute Corporation, operating under the charter and applicable by-laws of the Corporation and under appropriate action of the Board of Directors of the Corporation.

Section 2. Compositional Identity

The Western States Section shall be composed of all members of The Combustion Institute resident in the States of California, Oregon, Washington, Idaho, Nevada, Utah, Arizona, Montana, Wyoming, Colorado, New Mexico, plus Alaska, Hawaii, and the Pacific territories of the United States, without obligation upon the part of any member so included.

Section 3. Purpose

The purpose of the Western States Section shall be to promote the science and application of combustion by means of: sponsorship of sectional meetings, promotion of the preparation of technical papers, and promotion of membership in The Combustion Institute along eligible persons resident in the geographical area of the Section.

Section 4. Technical Meetings

Except as decided otherwise by the Executive committee to avoid conflict with a Joint US-Sections meeting or an international symposium on combustion, the Section shall hold no more than two technical meetings per year, one in the spring and one in the fall.

ARTICLE II

MEMBERSHIP

Section 1. Qualification

The qualification for membership in the Western States Section shall be certification to

the Section from the Combustion Institute that the individual in question is a member of The Combustion Institute and in the records of The Institute her or his mailing address falls within the geographical area of the Section.

#### Session 2. Financing

The Section shall have no compulsory dues for its membership. Financing shall be accomplished through the media of registration fees for technical meetings and such activities of a solicitous and/or enterprising nature as the section may in good taste devise. Direct solicitation of funds from industrial, educational, or governmental organizations shall require prior approval by the Executive Committee of The Combustion Institute. The Section may establish a higher registration fee for its technical meetings for nonmembers of The Combustion Institute than for members.

#### Section 3. Annual Business Meeting

There shall be an annual meeting of the members of the Section during the Spring Technical meeting, as announced in the printed program of the meeting.

#### Section 4. Notice of Business Meeting

Except as otherwise required by statute, notice of each meeting of members, whether annual or special, shall, at least twenty days before the day on which the meeting is to be held, be given to each member by delivering a written or printed notice thereof to such member personally, by electronic mail, or by mailing such notice, postage prepaid, addressed to such member's post office address as the same appears upon the records of the Section.

#### Section 5. Quorum

Twenty members, at any meeting of members shall constitute a quorum unless a larger number shall be required by law in which case the number so required shall constitute a quorum.

### ARTICLE III

#### OFFICERS AND EXECUTIVE COMMITTEE

##### Section 1. Officers

The officers of the Section shall be a Chairperson, a Vice Chairperson/Chairperson Elect, a Treasurer, and a Secretary. All of such officers shall hold office until their successors are elected and qualified.

##### Section 2. Executive Committee

Executive authority of the Section, including the collection and disbursement of funds shall be vested in an Executive Committee composed of (a) the four officers of the Section, (b) the respective chairpeople of the following standing committees: Papers, Reprints, Program, and Information (c) the immediate past chairperson, and (d) Members-at-Large. The membership of the Executive committee shall not exceed thirty (30), the number of members from any one institution shall not exceed two (2), and the number of consecutive two-year terms shall not exceed four (4), with time in service as a Section Officer and Chairperson of a standing committee excluded. There shall also exist a category of Honorary Members-at-Large, not limited in number, without voting power, who need not reside in the Western States geographical area. Throughout these By-Laws, each reference to the Executive committee shall indicate the Executive Committee of the Western States Section, as defined here, and no such reference shall indicate the Executive Committee of the Combustion Institute, except as specifically referred to in Article II, Section 2. (Amended October 26, 1986).

### Section 3. Election

Members of the Executive Committee shall be elected by specific individual designations, at the annual business meetings occurring in odd-numbered years to serve for two-year terms. In the event of the resignation of any member of the Executive Committee, the vacancy may be filled for the remainder of the term of office by a motion of the Executive Committee meeting in authorized session. The Executive Committee may terminate any membership on the Executive Committee for cause. Two-thirds of the total voting membership of the Executive Committee may appoint nonvoting Honorary Members-at-Large for a term not to exceed its now two-year term. Honorary Members-at-Large shall be those whose counsel is considered valuable to the Western States Section, but who are not elected members of the Executive Committee.

### Section 4. Nomination

Nomination for election of the Executive Committee shall be made by a Nominating Committee of three consisting of the Chairperson-Elect as Nominating Committee Chairperson, the Chairperson, and the immediate Past Chairperson. The Nominating committee shall report its choices to the Executive Committee at the meeting of the Executive Committee immediately preceding the scheduled biennial election. Nominations may also be made from the floor during the business meeting by any member present. Nominees receiving the greatest number of votes from members of the Section shall be elected, provided that in the case of more than two nominees for any position, a majority of votes cast shall be required and a runoff ballot shall be employed to achieve a majority where necessary.

### Section 5. Executive Committee Meetings

The Executive Committee shall meet regularly at the Section's technical meetings, and more frequently as necessary in the form of special meetings. A simple majority shall

constitute a quorum. Special meetings shall be called in writing by the Chairperson of the Section. For all meetings, written notice shall be given at least twenty days prior to the meeting date.

#### Section 6. Chairperson

The Chairperson of the Section shall be the chief executive officer of the Section. Duties include presiding at all meetings of the members and of the Executive Committee; general and active management of the business of the Section; ensuring that all orders and resolutions of the Executive Committee, and of the Board of Directors of The Combustion Institute, are carried into effect; and executing all contracts and agreements authorized by the Executive Committee. The Chairperson shall have general supervision and direction of the other officers of the Section, and shall see that their duties are performed properly. S/He shall submit a report of the operations of the Section for the year to the members at the annual meeting and shall transmit a copy of this report to the Board of Directors. The Chairperson shall, with the concurrence of the respective standing committee chairperson, make membership appointments to the various standing committees from among the Section membership. Upon completion of the term of office as Chairperson, s/he shall be ex officio a member of the Executive Committee for one term, with formal title as Past Chairperson. (Amended April 25, 1971).

#### Section 7. Vice-Chairperson

The Vice-Chairperson of the Section shall be vested with all the powers, and shall be required to perform all the duties, of the Chairperson in the event of the absence or disability of the latter. The Vice-Chairperson shall be elected and hold office as also the Chairperson-Elect. Notwithstanding any contrary implication of Section 3, at the expiration of the term of office, the Vice-Chairperson shall automatically succeed to the office of Chairperson for a single term of two years, and this provision shall control and dictate the staffing of the office of Chairperson. If a vacancy shall occur in the office of Chairperson, the Vice-Chairperson/Chairperson-Elect shall act as Chairperson for the remainder of the current term of office, using the courtesy title of Chairperson during such period, and shall succeed formally to the position of Chairperson for the ensuing term of office.

#### Section 8. Treasurer

The Treasurer of the Section shall have custody of the funds and securities of the Section and shall keep full and accurate accounts of receipts and disbursements in books belonging to the Section, and shall deposit all moneys and other valuable effects in the name of and to the credit of the Section in such repositories as may be designated by the Executive committee. S/He shall disburse the funds of the Section as may be ordered by the Executive committee, taking proper vouchers for such disbursements, and shall render to the Executive Committee at its meetings, whenever required by same, an account of all transactions as Treasurer and of the financial conditions of the Section. The Treasurer shall give the Section a bond if required by the Executive Committee, in

such sum and form and with security satisfactory to the Board of Directors for the faithful performance of the duties of the office and the restoration to the Section in case of death, resignation, or removal from office of all books, papers, vouchers, money, and other property of whatever kind in his or her possession belonging to the Section. The Treasurer shall perform such other duties as the Executive Committee may from time to time prescribe or require.

#### Section 9. Secretary

The Secretary of the Section shall keep the minutes of all meetings of members and of the Executive Committee and shall maintain all additional records of the Section, exclusive of financial statements maintained by the Treasurer. The Secretary shall attend to the giving and serving of all notices of the Section and shall maintain liaison with the officers and the Board of Directors of The Combustion Institute. When authorized by the Executive Committee, s/he shall affix her or his signature to any instrument requiring the same as the official signatory for the Section.

### ARTICLE IV

#### EXPENDITURES AND RECORDS

##### Section 1. Payments of Money

All checks drafts or order for the payment of money, unless otherwise ordered by the Executive Committee, shall be signed by the Treasurer, and one other designated executive board member.

##### Section 2. Records

The books, accounts, and records of the Section shall be open to inspection by the Executive Committee, and by the Board of Directors of The Combustion Institute at all times.

### ARTICLE V

#### RATIFICATION AND AMENDMENTS

##### Section 1. Ratification

Acceptance of these By-Laws by the Board of Directors of The Combustion Institute shall place them in force as of the date of acceptance and shall ratify the election of the first Executive Committee as made at the organizational meeting of the Section on 29 May 1957. The Executive Committee shall then communicate the action of the Board of Directors to the Section membership at its early convenience, either by mail or by calling

a special business meeting of the members for this purpose at the next technical meeting of the Section.

## Section 2. Amendments

Subject to the limitations in the Certificate of Incorporation of The Combustion Institute and approval by the Board of Directors thereof, the Executive Committee shall have power to make, alter, amend, or repeal any By-Laws by the affirmative vote of two-thirds of all of the members of the Executive Committee.

**CERTIFICATE OF INCORPORATION  
OF  
Western States Section Combustion Institute**

A NON-STOCK CORPORATION

FIRST: The name of the Corporation is: Western States Section Combustion Institute

SECOND: Its registered office in the State of Delaware is located at 16192 Coastal Highway, Lewes, DE 19958, County of Sussex. The registered agent in charge thereof is Harvard Business Services, Inc.

THIRD: The purpose of this tax deductible non-profit organization shall be to engage in any lawful activity for which corporations may be organized under the General Corporation Law of Delaware. In addition the purpose of this non-profit organization is to promote the science and application of combustion by means of: sponsorship of sectional meetings, promotion of the preparation of technical papers, and promotion of membership in The Combustion Institute.

This corporation is organized exclusively for charitable, religious or educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code. Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501 (c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation contributions to which are deductible under section 170 (c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law.)

INUREMENT OF INCOME: No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its members, trustees, directors, officers of the corporation, or any private persons (except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered), and no member, trustee, or officer shall be entitled to share in the distribution of any of the corporate assets upon dissolution of the corporation.

LEGISLATIVE OR POLITICAL ACTIVITIES: 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 (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. (except as otherwise provided by Internal Revenue Code section 501(h).

DISSOLUTION CLAUSE: Upon the dissolution of the corporation, the Board of Trustees shall, after paying or making provisions for the payment of all the liabilities

of the corporation, dispose of all the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Trustees shall determine. Any assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

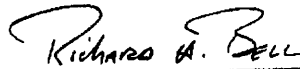
FOURTH: No capital stock shall ever be issued, no dividends shall ever be paid, and the Corporation shall be operated on a non-profit basis in furtherance of its Corporate purposes, and any surplus shall be used to further such purposes.

FIFTH: The Corporation may have members, but not shareholders, and shall be governed by a Board of Directors who shall be selected in the manner provided in the By-Laws.

SIXTH: The name and address of the incorporator is Harvard Business Services, Inc., 16192 Coastal Highway, Lewes, DE 19958.

I, the undersigned, for the purpose of forming a corporation under the laws of the State of Delaware do make and file this certificate, and do certify that the facts herein stated are true; and have accordingly signed below, this 10th day of December, 2014.

Signed and Attested to by:



Harvard Business Services, Inc., Incorporator  
By: Richard H. Bell, President



Date of this notice: 12-17-2014

Employer Identification Number:  
47-2570590

Form: SS-4

Number of this notice: CP 575 A

WESTERN STATES SECTION COMBUSTION  
INSTITUTE  
% MARCUS DAY  
1 CYCLOTRON RD MSC 50A-1148  
BERKELEY, CA 94720

For assistance you may call us at:  
1-800-829-4933

IF YOU WRITE, ATTACH THE  
STUB AT THE END OF THIS NOTICE.

**WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER**

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 47-2570590. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1120

09/15/2015

If you have questions about the form(s) or the due date(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, *Accounting Periods and Methods*.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, *Entity Classification Election*. See Form 8832 and its instructions for additional information.

**IMPORTANT INFORMATION FOR S CORPORATION ELECTION:**

If you intend to elect to file your return as a small business corporation, an election to file a Form 1120-S must be made within certain timeframes and the corporation must meet certain tests. All of this information is included in the instructions for Form 2553, *Election by a Small Business Corporation*.

If you are required to deposit for employment taxes (Forms 941, 943, 940, 944, 945, CT-1, or 1042), excise taxes (Form 720), or income taxes (Form 1120), you will receive a Welcome Package shortly, which includes instructions for making your deposits electronically through the Electronic Federal Tax Payment System (EFTPS). A Personal Identification Number (PIN) for EFTPS will also be sent to you under separate cover. Please activate the PIN once you receive it, even if you have requested the services of a tax professional or representative. For more information about EFTPS, refer to Publication 966, *Electronic Choices to Pay All Your Federal Taxes*. If you need to make a deposit immediately, you will need to make arrangements with your Financial Institution to complete a wire transfer.

The IRS is committed to helping all taxpayers comply with their tax filing obligations. If you need help completing your returns or meeting your tax obligations, Authorized e-file Providers, such as Reporting Agents (payroll service providers) are available to assist you. Visit the IRS Web site at [www.irs.gov](http://www.irs.gov) for a list of companies that offer IRS e-file for business products and services. The list provides addresses, telephone numbers, and links to their Web sites.

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at [www.irs.gov](http://www.irs.gov). If you do not have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.

**IMPORTANT REMINDERS:**

- \* Keep a copy of this notice in your permanent records. **This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you.** You may give a copy of this document to anyone asking for proof of your EIN.
- \* Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- \* Refer to this EIN on your tax-related correspondence and documents.

If you have questions about your EIN, you can call us at the phone number or write to us at the address shown at the top of this notice. If you write, please tear off the stub at the bottom of this notice and send it along with your letter. If you do not need to write us, do not complete and return the stub.

Your name control associated with this EIN is WEST. You will need to provide this information, along with your EIN, if you file your returns electronically.

Thank you for your cooperation.