

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

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at **www.irs.gov** 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)
Lakeside High School Foundation, Inc.		Tara Stamps
<b>3</b> Mailing address (Number and street) (see instructions)	Room/Suite	<b>4</b> Employer Identification Number (EIN)
2286 Leafmore Drive		20-5472141
City or town, state or country, and ZIP + 4		<b>5</b> Month the annual accounting period ends (01 - 12)
Decatur, Georgia 30033		12
<b>6</b> Primary contact (officer, director, trustee, or <b>authorized representative</b> )		<b>b</b> Phone: 404-572-3566
<b>a</b> Name: Suzanne C. Feese, Esq.		<b>c</b> Fax: (optional) 404-572-5130
<b>7</b> Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative. <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>8</b> Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role. <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>		
<b>9a</b> Organization's website: <b>We intend to have a website but it is not yet functional</b>		
<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"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>		
<b>11</b> Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY) 07 / 24 / 2006		
<b>12</b> Were you formed under the laws of a <b>foreign country</b> ? <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b> If "Yes," state the country.		

**Part II Organizational Structure**

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

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

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

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

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

**Part IV Narrative Description of Your Activities**

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

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

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

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Tara Stamps	Director and President	2286 Leafmore Drive Decatur, GA 30033	none
John C. Stamps	Director and Vice President	2286 Leafmore Drive Decatur, GA 30033	none
Marshall Wellborn	Director and Treasurer	2592 Oak Crossing Drive Decatur, GA 30033	none
Noah Peeters	Director and Secretary	1712 Alderbrook Rd. NE Atlanta, GA 30345	none
Mary Boden	Director	2842 Cravey Drive Atlanta, GA 30345	none

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

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

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
none			

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

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
none			

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

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

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

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

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

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

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

- a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? ☒ **Yes** ☐ **No**
- b** Do you or will you approve compensation arrangements in advance of paying compensation? ☒ **Yes** ☐ **No**
- c** Do you or will you document in writing the date and terms of approved compensation arrangements? ☒ **Yes** ☐ **No**

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

- d Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? ☒ Yes ☐ No
- e Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☒ Yes ☐ No
- f Do you or will you record in writing both the information on which you relied to base your decision and its source? ☒ Yes ☐ No
- g If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.
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- 5a Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. ☒ Yes ☐ No
- b What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?
- c What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?
- Note:** A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.
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- 6a Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ Yes ☒ No
- b Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ Yes ☒ No
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- 7a Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. ☐ Yes ☒ No
- b Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. ☐ Yes ☒ No
- 
- 8a Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. ☐ Yes ☒ No
- b Describe any written or oral arrangements that you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine you pay no more than fair market value or you are paid at least fair market value.
- f Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.
- 
- 9a Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. ☐ Yes ☒ No

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

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

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

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

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

**Part VII Your History**

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

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

**Part VIII Your Specific Activities**

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

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

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

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

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> mail solicitations              | <input checked="" type="checkbox"/> phone solicitations                                   |
| <input checked="" type="checkbox"/> email solicitations             | <input checked="" type="checkbox"/> accept donations on your website                      |
| <input checked="" type="checkbox"/> personal solicitations          | <input checked="" type="checkbox"/> receive donations from another organization's website |
| <input type="checkbox"/> vehicle, boat, plane, or similar donations | <input checked="" type="checkbox"/> government grant solicitations                        |
| <input checked="" type="checkbox"/> foundation grant solicitations  | <input checked="" 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.
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- 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</b> or <b>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</b> or <b>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 type="checkbox"/> <b>Yes</b>            | <input checked="" type="checkbox"/> <b>No</b> |

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



**Part IX Financial Data**

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

**A. Statement of Revenues and Expenses**

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years				(e) Provide Total for (a) through (d)
		(a) From <b>2006</b> To .....	(b) From <b>2007</b> To .....	(c) From <b>2008</b> To .....	(d) From ..... To .....		
<b>Revenues</b>	<b>1</b> Gifts, grants, and contributions received (do not include unusual grants)	10,000	25,000	100,000		135,000	
	<b>2</b> Membership fees received						
	<b>3</b> Gross investment income		100	1500			
	<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	10,000	25,100	101,500		136,600	
	<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)						
	<b>10</b> Total of lines 8 and 9	10,000	25,100	101,500		136,600	
	<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	10,000	25,100	101,500		136,600	
<b>Expenses</b>	<b>14</b> Fundraising expenses	2,000	5,000	5,000			
	<b>15</b> Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)		15,000	40,000			
	<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		4,000	7,000			
	<b>23</b> Any expense not otherwise classified, such as program services (attach itemized list)	1,000					
	<b>24</b> Total Expenses Add lines 14 through 23	3,000	24,000	47,000			

**Part IX Financial Data (Continued)****B. Balance Sheet (for your most recently completed tax year)**

Year End:

(Whole dollars)

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

**Part X Public Charity Status**

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

**1a** Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. ☐ Yes ☒ No

**b** As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2. ☐

**2** Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. ☐ Yes ☐ No

**3** Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. ☐ Yes ☐ No

**4** Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? ☐ Yes ☐ No

**5** If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

The organization is not a private foundation because it is:

**a** 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A. ☐

**b** 509(a)(1) and 170(b)(1)(A)(ii)—a **school**. Complete and attach Schedule B. ☐

**c** 509(a)(1) and 170(b)(1)(A)(iii)—a **hospital**, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C. ☐

**d** 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D. ☐

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

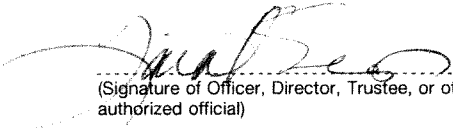
- e** 509(a)(4)—an organization organized and operated exclusively for testing for public safety. ☐
- f** 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐
- g** 509(a)(1) and 170(b)(1)(A)(vi)—an organization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

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

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

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

For Organization

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

Tara Stamps  
(Type or print name of signer)

10-24-06  
(Date)

President - director  
(Type or print title or authority of signer)

For IRS Use Only

\_\_\_\_\_  
IRS Director, Exempt Organizations

\_\_\_\_\_  
(Date)

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

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

**Part XI User Fee Information**

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$750. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$300. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at [www.irs.gov](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 \$300 (Subject to change—see above).  
 If "No," check the box on line 3 and enclose a user fee payment of \$750 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$300 (Subject to change). ☐
- 3 Check the box if you have enclosed the user fee payment of \$750 (Subject to change). ☒

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

Please  
Sign  
Here

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

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

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

Form **1023** (Rev. 6-2006)

Lakeside High School Foundation, Inc.  
EIN: 20-55472141  
2286 Leafmore Drive  
Decatur, GA 30033

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Form 1023

**List of Attachments/Exhibits**

	<b>Description</b>	<b>Relation to Form 1023</b>
Attachment 1	Authorized Representative Information	Part I, Question 7
Attachment 2	Form 990 Requirement	Part I, Question 10
Attachment 3	Narrative Description of Activities	Part IV
Attachment 4	Additional Directors	Part V, Question 1(a)
Attachment 5	Relationships Among Officers and Directors	Part V, Question 2(a)
Attachment 6	Qualifications and Duties of Officers, Directors, Employees and Independent Contractors	Part V, Question 3(a)
Attachment 7	Conflict-of-Interest Policy	Part V, Question 5a
Attachment 8	Programs Providing Benefits to Organizations	Part VI, Question 1
Attachment 9	Fundraising Activities	Part VIII, Question 4(a)
Attachment 10	Grants, Loans or Other Distributions	Part VIII, Question 13b
Attachment 11	Organizations with a Close Connection	Part VIII, Question 15
Attachment 12	Financial Data -- Details	Part IX, Lines 15, 21
Exhibit A	Conformed Copy of Articles of Incorporation	Part II, Question 1
Exhibit B	Conformed Copy of By-Laws	Part II, Question 5
Exhibit C	Conformed Copy of Conflict of Interest Policy	Part V, Question 5a
Exhibit D	Form 8718 - User Fee	
Exhibit E	Form 2848 - Power of Attorney	

Lakewood High School Foundation, Inc.  
EIN: 20-5472141  
2286 Leafmore Drive  
Decatur, GA 30033

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Form 1023

**Attachment 1:**

**Authorized Representative Information**  
(Part I, Question 7)

Name: Suzanne C. Feese  
Firm: King & Spalding LLP  
Address: 1180 Peachtree Street  
Atlanta, GA 30309  
Phone: (404) 572-3566  
Fax: (404) 572-5130  
E-Mail: [sfeese@kslaw.com](mailto:sfeese@kslaw.com)

A Power of Attorney on Form 2848 is attached as Exhibit E.

Lakewood High School Foundation, Inc.  
EIN: 20-5472141  
2286 Leafmore Drive  
Decatur, GA 30033

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Form 1023

**Attachment 2:**  
(Part I, Question 10)

**Form 990 Requirement**

An organization is not required to file a return on Form 990 or Form 990-EZ if its annual gross receipts are normally \$25,000 or less.

An organization's gross receipts are considered normally to be \$25,000 or less if the organization is:

- (i) Up to a year old and has received, or donors have pledged to give, \$37,500 or less during its first tax year;
- (ii) Between 1 and 3 years old and averaged \$30,000 or less in gross receipts during each of its first 2 tax years; or
- (iii) Three years old or more and averaged \$25,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which the return would be required).

Lakeside High School Foundation, Inc. (the "***Foundation***") is less than a year old. Its first tax year commenced on or about July 24, 2006, and will end on December 31, 2006. For this first short tax year, the Foundation's total gross receipts, together with pledges received from donors, are anticipated to be \$37,500 or less. Therefore, the Foundation will not be required to file a return on Form 990 or Form 990-EZ for its first tax year ending on December 31, 2006 (provided its gross receipts and pledges received through December 31, 2006 are less than \$37,500, as anticipated).

For its subsequent tax years, the Foundation will file a tax return on Form 990 or Form 990-EZ, as required by law, if its gross receipts are sufficient such that it is considered (under the standards described above) normally to have annual gross receipts of more than \$25,000. The Foundation currently anticipates that it will be required to file a return for its second taxable year, which commences on January 1, 2007 and will end on December 31, 2007.

Lakewood High School Foundation, Inc.  
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Decatur, GA 30033

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Form 1023

**Attachment 3:**  
(Part IV)

**Narrative Description of Activities**

Lakeside High School Foundation, Inc. (the “*Foundation*”) was incorporated as a Georgia nonprofit corporation on July 24, 2006 and it commenced its activities on or about that date. The purpose of the Foundation is to raise funds to help support and enhance the educational activities of Lakeside High School (the “*School*”), a public high school located in DeKalb County, Georgia, part of the metropolitan Atlanta area. The School is an operating unit of the DeKalb County Board of Education. (In the past decade, a number of public high schools in the metropolitan Atlanta area have organized foundations for similar purposes. Each of these groups has qualified as a 501(c)(3) organization. It is the goal of the Foundation to receive similar status.)

The Foundation will operate exclusively to further the educational purposes of the School. The sole activities of the Foundation will be to solicit charitable contributions, to currently expend funds to offset the expenses of the School’s educational activities that are not funded by public authorities, and to raise an endowment that will generate future income for similar purposes. The activities of the Foundation will be directed by its Board generally. Examples of the type of expenditures that the Foundation may make include expenditures for equipment and uniforms for band, orchestral and choral groups; equipment and props for theatrical productions; uniforms and equipment for athletic programs; and equipment and expenses for academic competitions and associated programs.



Lakewood High School Foundation, Inc.  
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2286 Leafmore Drive  
Decatur, GA 30033

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Form 1023

**Attachment 4:**

**Additional Directors**  
(Part V, Question 1(a))

<u>Name</u>	<u>Title</u>	<u>Mailing Address</u>	<u>Compensation</u>
Margo Teed	Director	2863 Cedar Canyon Ct Atlanta, GA 30345	none
Bill Melvin	Director	2113 South Akin Drive Atlanta, GA 30345	none

Lakewood High School Foundation, Inc.  
EIN: 20-5472141  
2286 Leafmore Drive  
Decatur, GA 30033

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Form 1023

**Attachment 5:**

**Relationships Among Officers and Directors**  
(Part V, Question 2(a))

Tara Stamps, President and a director of the Foundation, and John C. Stamps, Vice-President and a director of the Foundation, are married to each other.

Lakewood High School Foundation, Inc.  
EIN: 20-5472141  
2286 Leafmore Drive  
Decatur, GA 30033

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Form 1023

**Attachment 6:**  
(Part V, Question 3(a))

**Qualifications and Duties of Officers, Directors, Employees and Independent Contractors**

**Officers and Directors**

The officers and directors of the Foundation were elected at its organizational meeting in August 2006. Officers and directors of the Foundation will serve as unpaid volunteers on a part-time, as needed basis.

<b>Name / Position</b>	<b>Qualifications</b>	<b>Average Hours</b>	<b>Duties</b>
Tara Stamps / Director and President	Parent of Lakeside High School students	Part time / as needed	Formation of the Foundation, fundraising. As President, Ms. Stamps serves as the chief executive of the Foundation and gives general guidance and supervision to the affairs of the Foundation, subject to the direction of the Board of Directors
John C. Stamps / Director and Vice- President	Parent of Lakeside High School students; alumnus of Lakeside High School	Part time / as needed	Formation of the Foundation, fundraising. As Vice- President, Mr. Stamps acts in the absence of disability of the President and carries out such other duties as may be assigned from time to time.
Noah Peeters / Director and Secretary	Resident of Lakeside High School district;	Part time / as needed	Formation of the Foundation,

Lakewood High School Foundation, Inc.  
EIN: 20-5472141  
2286 Leafmore Drive  
Decatur, GA 30033

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Form 1023

	attorney		fundraising. As Secretary, Mr. Peeters shall give notice of all meetings of the Board of Directors for which notice is required, shall keep the minutes of the proceedings of the Board of Directors, and shall maintain the general records of the Foundation
Marshall Wellborn / Director and Treasurer	Parent of Lakeside High School Students; accountant	Part time / as needed	Formation of the foundation; fundraising; As Treasurer, Mr. Wellborn shall maintain the Foundation's financial books and records, and have custody of its funds and other assets
Mary Boden / Director	Parent of Lakeside High School Students	Part time / as needed	Formation of the Foundation; fundraising
Margo Teed / Director	Parent of Lakeside High School Student	Part time / as needed	Formation of the Foundation; fundraising
Bill Melvin / Director	Parent of future Lakeside High School Student	Part time / as needed	Formation of the Foundation; fundraising

Lakewood High School Foundation, Inc.  
EIN: 20-5472141  
2286 Leafmore Drive  
Decatur, GA 30033

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Form 1023

### **Highest-Compensated Employees, Independent Contractors**

The Foundation does not have any paid employees or independent contractors, nor does it have any current plans to hire any. If it becomes desirable or necessary for the Foundation to have paid employees or independent contractors, compensation will be determined by the Foundation's board of directors, considering market conditions, the Foundation's resources, and the skills and experience of the candidate.

Lakewood High School Foundation, Inc.  
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2286 Leafmore Drive  
Decatur, GA 30033

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Form 1023

**Attachment 7:**  
(Part V, Question 5a)

**Conflict-of-Interest Policy**

On or about October 24, 2006, the Board of Directors of the Foundation unanimously adopted a resolution approving a conflict-of-interest policy for the organization. A copy of the policy is attached as Exhibit C.

Lakewood High School Foundation, Inc.  
EIN: 20-5472141  
2286 Leafmore Drive  
Decatur, GA 30033

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Form 1023

**Attachment 8:**  
(Part VI, Question 1(b))

**Programs Providing Benefits to Organizations**

As noted above, the Foundation's sole purpose is to provide additional resources for Lakeside High School. It will not provide funds to any other school or organization.

Lakewood High School Foundation, Inc.  
EIN: 20-5472141  
2286 Leafmore Drive  
Decatur, GA 30033

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Form 1023

**Attachment 9:**  
(Part VIII, Question 4a)

**Fundraising Activities**

The Foundation plans to use a number of traditional fundraising techniques to support its mission, including mail solicitations, phone solicitations, e-mail solicitations, personal solicitations, foundation grant solicitations, government grant solicitations, and accepting donations on the Foundation's website (once it becomes operational) and receiving donations on the websites of other organizations (if the Foundation is able to establish relationships with other charitable organizations).

During 2006-2007, the Foundation will begin an orderly process of identifying donors that are most likely to be interested in the Foundation's mission and purpose. The first planned fundraising event is a ticketed dinner event in November, to which will be invited more than a hundred potential donors to the Foundation. The Foundation also will seek the assistance of the DeKalb County School System's grant coordinator and the assistance of organizations such as the Southeast Council of Foundations. For grants, the Foundation will target several national and regional foundations, as well as federal and state government programs. It also will target alumni of Lakeside High School, current residents of the Lakeside High School school district, and citizens and organizations in the Atlanta metropolitan area who are interested in the quality of public schools in the community.



Lakewood High School Foundation, Inc.  
EIN: 20-5472141  
2286 Leafmore Drive  
Decatur, GA 30033

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Form 1023

**Attachment 10:**  
(Part VII, Question 13b)

**Grants, Loans or Other Distributions**

The Foundation will not make loans. As noted above, the Foundation will provide funding for the benefit of Lakeside High School, which is consistent with the tax-exempt purposes of the Foundation.

Lakewood High School Foundation, Inc.  
EIN: 20-5472141  
2286 Leafmore Drive  
Decatur, GA 30033

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Form 1023

**Attachment 11:**  
(Part VIII, Question 15)

**Organizations with a Close Connection**

1. Lakeside High School

As noted above, Lakeside High School is a public high school operated by DeKalb County, Georgia. The purpose of the Foundation is to promote educational excellence at Lakeside High School. Although the Foundation will work with administrators and teachers at Lakeside High School to identify unmet educational needs of the School and funding opportunities for the Foundation, school officials are not officers or directors of the Foundation, and the School and the Foundation are, and will continue to be, legally and operationally independent of one another.

2. Lakeside High School PTA

Like most schools, Lakeside High School has an unincorporated parents organization that conducts fundraising and other activities for the benefit of the school. This organization is called the Lakeside High School PTA. The PTA is, and will continue to be, legally and operationally independent of the Foundation, although it is expected that some of the parents of children who attend the School may participate in both the PTA and the Foundation. In addition, while it is not currently anticipated that the Foundation and the PTA will collaborate with each other in fundraising activities for the School and in recruiting volunteers, it is possible that such joint activity might occur in the future.

Coralwood Foundation, Inc.  
EIN: 20-2821963  
2477 Coralwood Drive  
Decatur, GA 30033-1323

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Form 1023  
**Part VIII, Question 10**

**Attachment 12:**  
(Part IX)

**Line 15 (Contributions, Gifts and Grants Paid Out)**

This represents amounts anticipated to be paid out to support educational activities of Lakeside High School, consistent with the charitable purposes of the Foundation

**Line 21 (Other Expenses)**

This amount is for the filing fees to organize the Foundation and to file the Form 1023.

Lakewood High School Foundation, Inc.  
EIN: 20-5472141  
2286 Leafmore Drive  
Decatur, GA 30033

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Form 1023

**Exhibit A:**

**Conformed Copy of Articles of Incorporation**

# STATE OF GEORGIA

**Secretary of State**

**Corporations Division**

**315 West Tower**

**#2 Martin Luther King, Jr. Dr.**

**Atlanta, Georgia 30334-1530**

## CERTIFICATE OF INCORPORATION

I, **Cathy Cox**, the Secretary of State and the Corporations Commissioner of the State of Georgia, hereby certify under the seal of my office that

**LAKE SIDE HIGH SCHOOL FOUNDATION, INC.**  
**a Domestic Non-Profit Corporation**

has been duly incorporated under the laws of the State of Georgia on **07/24/2006** by the filing of articles of incorporation in the Office of the Secretary of State and by the paying of fees as provided by Title 14 of the Official Code of Georgia Annotated.

WITNESS my hand and official seal of the City of Atlanta  
and the State of Georgia on July 24, 2006



Cathy Cox  
Secretary of State

ARTICLES OF INCORPORATION  
OF  
LAKESIDE HIGH SCHOOL FOUNDATION, INC.

ARTICLE I

The name of the Corporation is LAKESIDE HIGH SCHOOL FOUNDATION,  
INC.

ARTICLE II

The address of the initial registered office of the Corporation is 2286 Leafmore Drive, Decatur, Georgia, 30033. The initial registered agent of the Corporation at such address is Tara Stamps.

ARTICLE III

The name of the Incorporator is Suzanne C. Feese. The Incorporator's address is King & Spalding, LLP, 1180 Peachtree Street, Atlanta, Georgia 30309.

ARTICLE IV

The Corporation shall not have members.

ARTICLE V

The mailing address of the initial principal office of the Corporation is 2286 Leafmore Drive, Decatur, Georgia 30033.

ARTICLE VI

The Corporation shall be a nonprofit corporation organized pursuant to the provisions of the Georgia Nonprofit Corporation Code.



## ARTICLE VII

(a) The business and affairs of the Corporation shall be managed under the direction and authority of a Board of Directors. The Board of Directors shall exercise all of the powers of the Corporation, including the adoption and amendment of the Bylaws of the Corporation. The number, qualifications, term of office, and manner of selection of members of the Board of Directors shall be as set forth in the Bylaws of the Corporation.

(b) No person who is serving or has served as a member of the Board of Directors shall have any liability to the Corporation for monetary damages for any action taken, or any failure to take any action, as a member of the Board of Directors, except liability:

(i) for any appropriation, in violation of his or her duties, of any business opportunity of the Corporation;

(ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law;

(iii) for the types of liability set forth in Sections 14-3-860 through 14-3-864 of the Georgia Nonprofit Corporation Code; or

(iv) for any transaction from which such person derived an improper personal benefit.

The limitation of liability conferred in this Article shall be in addition to and not in lieu of all other limitations, immunities, and indemnities conferred by law, these Articles, and the Bylaws of the Corporation.

## ARTICLE VIII

The Corporation is organized and shall be operated exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the United States Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States internal revenue law) (the "Code") and for such related purposes as may be permitted to charitable and educational corporations which are organized under the Georgia Nonprofit Corporation Code and which are described in the aforesaid provision of the Code. The principal charitable and educational purpose of the Corporation shall be to promote and enrich the education of students attending public school in Dekalb County, Georgia by providing financial support for the educational programs of Lakeside High School.

## ARTICLE IX

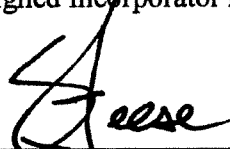
No part of the net earnings of the Corporation shall inure to the benefit of or be distributable to its directors, officers, or other private persons, except that the Corporation shall

be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth above. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of, or in opposition to, any candidate for public office. 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 Code or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code.

#### ARTICLE X

Upon the dissolution of the Corporation, the Board of Directors, after paying or making provision for the payment of all of the liabilities of the Corporation, shall dispose of all of the assets of the Corporation to the Dekalb County Board of Education. Any such assets not so disposed of by the Board of Directors shall be disposed of by the superior court of the county in which the principal office of the Corporation is then located to such organization or organizations which are exempt under Section 501(c)(3) of the Code, as said court shall determine.

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation.



Suzanne C. Feese, Incorporator

SECRETARY OF STATE  
2006 JUL 24 P 4: 15  
CORPORATIONS DIVISION





CATHY COX  
Secretary of State

OFFICE OF SECRETARY OF STATE  
CORPORATIONS DIVISION

315 West Tower, #2 Martin Luther King, Jr. Drive  
Atlanta, Georgia 30334-1530  
(404) 656-2817

Registered agent, officer, entity status information via the Internet  
<http://www.georgiacorporations.org>

ENRICO M. ROBINSON  
Director

SUSAN GOLDEN  
Assistant Director

TRANSMITTAL INFORMATION  
GEORGIA PROFIT OR NONPROFIT CORPORATIONS

**IMPORTANT**

Remember to include your e-mail address when completing this transmittal form.

Providing your e-mail address allows us to notify you via e-mail when we receive your filing and when we take action on your filing. Please enter your e-mail address on the line below. Thank you.

E-Mail: sfeese@kslaw.com

NOTICE TO APPLICANT: PRINT PLAINLY OR TYPE REMAINDER OF THIS FORM

1.

Corporate Name Reservation Number (if one has been obtained; if articles are being filed without prior reservation, leave this line blank)

Lakeside High School Foundation, Inc.

Corporate Name (List exactly as it appears in articles)

2. Susan C. Feese, Esq.

404-572-3566

Name of person filing articles (certificate will be mailed to this person, at address below)

Telephone Number

King & Spalding LLP, 1180 Peachtree Street

Address

Atlanta

GA

30309-3521

City

State

Zip Code

3.

Mail or deliver the following items to the Secretary of State, at the above address:

- 1) This transmittal form
- 2) Original and one copy of the Articles of Incorporation
- 3) Filing fee of \$100.00 payable to Secretary of State. Filing fees are NON-refundable.

I certify that a Notice of Incorporation or Notice of Intent to Incorporate with a publication fee of \$40.00 has been or will be mailed or delivered to the official organ of the county where the initial registered office of the corporation is to be located. (List of legal organs is posted at web site; or, the Clerk of Superior Court can advise you of the official organ in a particular county.)

[Signature]  
Authorized signature of person filing documents

7/24/06  
Date

Request certificates and obtain entity information via the Internet: <http://www.georgiacorporations.org>

Lakewood High School Foundation, Inc.  
EIN: 20-5472141  
2286 Leafmore Drive  
Decatur, GA 30033

---

Form 1023

**Exhibit B:**

**Conformed Copy of Bylaws**

BYLAWS  
OF  
LAKESIDE HIGH SCHOOL FOUNDATION, INC.

ARTICLE I  
NATURE AND PURPOSE OF CORPORATION

1.1 Nonprofit Organization. As a nonprofit corporation organized pursuant to the provisions of the Georgia Nonprofit Corporation Code, LAKESIDE HIGH SCHOOL FOUNDATION, INC. shall have no capital stock and no shareholders, and no part of the net earnings, income, or profit of the Corporation shall inure to the benefit of or be distributable to its directors, officers, or other private individual except that the Corporation may pay reasonable compensation for services rendered and may make payments and distributions in furtherance of its charitable and educational purposes.

1.2 Purposes. The Corporation is organized and shall be operated exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States internal revenue law). The principal charitable and educational purpose of the Corporation shall be to promote and enrich the education of students attending public school in Dekalb County, Georgia by providing financial support for the educational programs of Lakeside High School (the "School").

ARTICLE II  
BOARD OF DIRECTORS

2.1 Number. The Board of Directors shall be composed of no fewer than five (5) members and no more than fifteen (15) members. The Board of Directors may by resolution fix the precise number of members between the stated limits by increasing or reducing the number of elected directors, but any reduction in the number of elected members of the Board shall take effect only at the expiration of the term of office of the members whose offices are to be eliminated or upon their earlier resignation. No such reduction in the number of members of the Board of Directors shall be made by elimination of the office of any ex-officio director. Until the Board of Directors fixes a different number, there shall be five (5) members of the Board of Directors.

2.2 Composition; Term of Office; Succession. The initial elected directors shall be named by the Incorporator, who shall divide such directors into three (3) groups, as nearly equal in numbers as possible, serving until the first, second and third annual meetings. Following the

expiration of the initial terms of office, all successor elected directors shall be elected by the Board of Directors for a term of office of three (3) years. Whenever the Board of Directors shall by resolution increase or decrease the number of elected members of the Board of Directors, such increase or decrease shall be arranged so that, as nearly as possible, the terms of office of one-third (1/3) of the elected members of the Board of Directors shall continue to expire each year thereafter. The term of office of each elected member shall commence upon the adjournment of the annual meeting at which such member is elected. A director shall be eligible for reelection to succeed himself or herself.

2.3 Qualifications of Members. Members of the Board of Directors shall be at least eighteen (18) years old and may reside within or without the State of Georgia at the time of their election.

2.4 Authority. The business and affairs of the Corporation shall be managed under the direction and authority of the Board of Directors. The Board of Directors may exercise all powers of the Corporation, subject to any restrictions imposed by law, the Articles of Incorporation, or these Bylaws.

2.5 Annual Meeting. The annual meeting of the Board of Directors for the purpose of electing directors and officers, and transacting such other business as may be brought before the meeting shall be held each year without notice on the first Monday in November. The Board of Directors may by resolution provide for the time and the place of other regular meetings, and no notice of such regular meetings need be given. Special meetings of the Board of Directors may be called by the President or by any two (2) members of the Board of Directors, and written notice of the time and place of such meeting shall be given to each member of the Board of Directors by first class or air mail, e-mail, facsimile or in person at least two (2) days before the meeting. Any member of the Board of Directors may execute a waiver of notice either before or after any meeting, and shall be deemed to have waived notice if he or she is present at such meeting. Neither the business to be transacted at, nor the purpose of, any meeting of the Board of Directors need be stated in the notice or waiver of notice of such meeting. Any meeting may be held at any place within or without the State of Georgia.

2.6 Quorum. A majority of the directors in office at any time shall constitute a quorum for the transaction of business at any meeting. When a quorum is present, the vote of a majority of directors present shall be the act of the Board of Directors, unless a greater vote is required by law, the Articles of Incorporation, or these Bylaws.

2.7 Written Consent. Any action which may be taken at a meeting of the Board of Directors may be taken without a meeting if all directors execute a consent in writing (including by e-mail).

## ARTICLE III

### OFFICERS

3.1 In General. The officers of the Corporation shall consist of a President, a Vice President, a Secretary, a Treasurer, and such other officers or assistant officers as may be elected by the Board of Directors. Each officer shall hold office until the end of the annual meeting of the Board of Directors next following the date of his or her election and until his or her successor has been elected and has qualified, or until his or her earlier resignation, removal from office, or death. Any two or more offices may be held by the same person, except that the same person shall not be both President and Secretary.

3.2 President. The President shall be the Chief Executive Officer of the Corporation and shall give general supervision and direction to the affairs of the Corporation, subject to the direction of the Board of Directors.

3.3 Vice President. The Vice President shall act in the case of the absence or disability of the President and shall have other duties as may be assigned by the President or the Board of Directors.

3.4 Secretary. The Secretary shall give notice of all meetings of the Board of Directors for which notice is required, shall keep the minutes of the proceedings of the Board of Directors, and shall maintain the general records of the Corporation.

3.5 Treasurer. The Treasurer shall be responsible for the maintenance of proper financial books and records of the Corporation, and shall have custody of its funds and other assets.

3.6 Other Authority and Duties. Each officer, employee, and agent of the Corporation shall have such other duties and authority as may be conferred upon him or her by the Board of Directors or delegated to him or her by the President.

3.7 Removal. Any officer may be removed at any time by the Board of Directors, and such vacancy may be filled by the Board of Directors.

3.8 Compensation. No salaries shall be paid to members of the Board of Directors or officers for their services in such capacity, but the Board of Directors may authorize reimbursement of expenses incurred by them on behalf of the Corporation. The Board of Directors may authorize reasonable compensation for the services of any officers who serve as employees or agents of the Corporation.

## ARTICLE IV

### DEPOSITORIES, SIGNATURES, AND SEAL

4.1 Depositories. All funds of the Corporation shall be deposited in the name of the Corporation in such bank, banks, or other financial institutions as the Board of Directors may from time to time designate and shall be drawn out on checks, drafts, or other orders signed on behalf of the Corporation by such person or persons as the Board of Directors may from time to time designate.

4.2 Execution of Legal Instruments. All contracts, deeds, and other instruments shall be signed on behalf of the Corporation by the President or by such other officer, officers, agent, or agents as the Board of Directors may from time to time provide.

4.3 Seal. The seal of the Corporation shall be as follows:

## ARTICLE V

### INDEMNITY

5.1 Actions Against Directors and Officers. The Corporation shall indemnify, to the fullest extent permitted by the Georgia Nonprofit Corporation Code and, if applicable, Section 4941 of the Internal Revenue Code of 1986, as amended, any individual made a party to a proceeding because such individual is or was a director or officer of the Corporation against liability incurred in the proceeding, if such individual conducted himself or herself in good faith, and (1) in the case of conduct in his or her official capacity, reasonably believed his or her conduct was in the best interests of the Corporation, (2) in all other cases, reasonably believed that his or her conduct was at least not opposed to the best interests of the Corporation, and (3) in the case of a criminal proceeding, had no reasonable cause to believe his or her conduct was unlawful.

5.2 Advance for Expenses of Directors and Officers. The Corporation shall pay for or reimburse the reasonable expenses incurred by a director or officer who is a party to a proceeding because such individual is a director or officer in advance of final disposition of the proceeding, if:

(1) The director or officer furnishes the Corporation a written affirmation of his or her good faith belief that he or she has met the standard of conduct set forth in Article 5.1 above or that the proceeding involves conduct for which liability has been eliminated by the Corporation's Articles of Incorporation; and

(2) The director or officer furnishes the Corporation a written undertaking to repay any advances if it is ultimately determined that the director or officer is not entitled to indemnification.

The written undertaking required by paragraph (2) above must be an unlimited general obligation of the director or officer but need not be secured and may be accepted without reference to financial ability to make repayment.

ARTICLE VI

AMENDMENT OF ARTICLES OF  
INCORPORATION OR BYLAWS

The Board of Directors shall have the power to alter and amend the Articles of Incorporation or Bylaws and to repeal the Bylaws or to adopt new Bylaws. Action by the directors with respect to the Articles of Incorporation or Bylaws shall be taken by an affirmative vote of a majority of all of the directors then in office.

ARTICLE VIII

ADOPTION OF BYLAWS

These Bylaws were adopted by the Incorporator on the \_\_\_\_ day of July, 2006.

**APPROVED:**

**LAKESIDE HIGH SCHOOL FOUNDATION**

By: \_\_\_\_\_

Incorporator

Lakewood High School Foundation, Inc.  
EIN: 20-5472141  
2286 Leafmore Drive  
Decatur, GA 30033

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Form 1023

**EXHIBIT C**

**Conformed Copy of Conflict-of-Interest Policy**



**CONFLICT OF INTEREST POLICY**  
**LAKESIDE HIGH SCHOOL FOUNDATION, INC.**

**Article I**  
**Purpose**

The purpose of this policy is to protect the interests of Lakeside High School Foundation, Inc. (the “Corporation”) when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Corporation or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

**Article II**  
**Definitions**

**1. Interested Person**

An “interested person” with respect to the Corporation is any director, officer, or member of a committee with powers delegated by the Corporation’s board of directors, if such person has a direct or indirect financial interest, as defined below.

**2. Financial Interest**

A person has a “financial interest” if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Corporation has a transaction or arrangement,
- b. A compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Corporation is negotiating a transaction or arrangement.

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

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

### **Article III**

#### **Procedures**

##### **1. Duty to Disclose**

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of board committees considering the proposed transaction or arrangement.

##### **2. Determining Whether a Conflict of Interest Exists**

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

##### **3. Procedures for Addressing the Conflict of Interest**

- a. An interested person may make a presentation at the board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the board or committee shall determine whether the Corporation can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Corporation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

##### **4. Violations of the Conflicts of Interest Policy**

- a. If the board or committee has reasonable cause to believe any person has failed to disclose any actual or possible conflict of interest, it shall inform such person of the basis for such belief and afford such person an opportunity to explain the alleged failure to disclose.

- b. If, after hearing such person's response and after making further investigation as warranted by the circumstances, the board or committee determines that such person has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

#### **Article IV** **Records of Proceedings**

The minutes of the board and all committees with board-delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

#### **Article V** **Compensation**

- a. A voting member of the board who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.
- b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.
- c. No voting member of the board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

#### **Article VI** **Annual Statements**

Each director, officer and member of a committee with powers delegated by the board shall annually sign a statement which affirms such person:

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,

- c. Has agreed to comply with the policy, and
- d. Understands the Corporation is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

#### **Article VII** **Periodic Reviews**

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

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Corporation's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

#### **Article VIII** **Use of Outside Experts**

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

Coralwood Foundation, Inc.  
EIN: 20-2821963  
2477 Coralwood Drive  
Decatur, GA 30033-1323

Form 1023

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**Exhibit D:**

**Form 8718- User Fee**

**User Fee for Exempt Organization  
Determination Letter Request**

▶ **Attach this form to determination letter application.**  
(Form 8718 is NOT a determination letter application.)

<b>For IRS Use Only</b>	OMB No. 1545-1798
	Control number _____
	Amount paid _____
	User fee screener _____

<b>1</b> Name of organization <b>Lakeside High School Foundation, Inc.</b>	<b>2</b> Employer Identification Number <b>20-5472141</b>
---	--

**Caution.** Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

- 3** **Type of request** **Fee**
- a** ☐ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years or
  - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ **\$300**
- Note.** If you checked box 3a, you must complete the *Certification* below.

**Certification**

I certify that the annual gross receipts of \_\_\_\_\_  
name of organization  
have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

- b** ☒ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or
  - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . ▶ **\$750**
- c** ☐ Group exemption letters . . . . . ▶ **\$900**

**Instructions**

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2006-8, 2006-1 I.R.B. 245, or latest annual update.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

**Where To File**

Send the determination letter application and Form 8718 to:

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

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating

to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File* above.

Attach Check or Money Order Here



**Lakeside High School Foundation, Inc.**  
**EIN 20-5472141**  
**2286 Leafmore Drive**  
**Decatur, GA 30033**

**Form 1023**

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**Exhibit E:**

**Form 2848 - Power of Attorney**

**Power of Attorney  
and Declaration of Representative**

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

**For IRS Use Only**

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

**Part I Power of Attorney**

**Caution:** Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

Lakeside High School Foundation, Inc.  
2286 Leafmore Drive  
Decatur, GA 30033

Social security number(s)

Daytime telephone number  
( 404 ) 728-0470

Employer identification  
number

20 : 5472141

Plan number (if applicable)

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

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

Name and address

Suzanne Feese (King & Spalding LLP)  
1180 Peachtree Street  
Atlanta, GA 30309

CAF No. 6506-60771R

Telephone No. 404-572-3566

Fax No. 404-572-5130

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

Name and address

CAF No. \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

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

Name and address

CAF No. \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

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

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

**3 Tax matters**

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Income	SS-4, 1023	

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

**5 Acts authorized.** The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_


**6 Receipt of refund checks.** If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here \_\_\_\_\_ and list the name of that representative below.

Name of representative to receive refund check(s) ► \_\_\_\_\_



- 7 Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a** If you also want the second representative listed to receive a copy of notices and communications, check this box ☐
- b** If you do not want any notices or communications sent to your representative(s), check this box ☐
- 8 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here. ☐
- YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**
- 9 Signature of taxpayer(s).** If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Signature:  Date: 10-24-06 Title (if applicable): President-director

Print Name: Tara Stamps PIN Number: ☐☐☐☐☐ Print name of taxpayer from line 1 if other than individual: Lakeside High School Foundation Inc

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Title (if applicable): \_\_\_\_\_

Print Name: \_\_\_\_\_ PIN Number: ☐☐☐☐☐

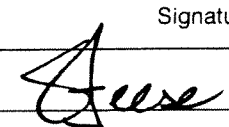
## Part II Declaration of Representative

**Caution:** Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
  - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b** Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c** Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
  - d** Officer—a bona fide officer of the taxpayer's organization.
  - e** Full-Time Employee—a full-time employee of the taxpayer.
  - f** Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
  - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
  - h** Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 2 of the instructions.

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions.

Designation—Insert above letter (a-h)	Jurisdiction (state) or identification	Signature	Date
a	GA		11-07-06