

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

CMS no. 546-005-6  
 Expires 5-31-96  
 If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.

**A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

**Complete the Procedural Checklist on page 7 of the instructions.**

**Part I Identification of Applicant**

1a Full name of organization (as shown in organizing document) <i>Cat Action Treasury, Inc</i>		2 Employer identification number (If none, see instructions.) <i>none - ; SS4 form attached</i>	
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed <i>Kristin Nowell (505) 536 9846</i>	
1c Address (number, street, and room or suite no.) <i>PO Box 94 36 Lost Spring Rd</i>			
1d City or town, state, and ZIP code <i>Silver City NM 88062 Mimbres NM 88049</i>		4 Month the annual accounting period ends <i>December</i>	
5 Date incorporated or formed <i>08/04/95</i>	6 Activity codes (See instructions.) <i>350 910 199</i>	7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)	
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>			
9 Is the organization required to file Form 990 (or Form 990-EZ)? <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach an explanation (see instructions).			
10 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.			

mailing address

11 Check the box for the type of organization. BE SURE TO ATTACH A CONFORMED COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING (See Specific Instructions, Part I, Line 11.) Get Pub. 557, Tax-Exempt Status for Your Organization, for examples of organizational documents.)

- a  Corporation-Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b  Trust-Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c  Association- Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here

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 \_\_\_\_\_ Director \_\_\_\_\_ 10/8/95  
 (Signature) (Title or authority of signer) (Date)

**Part II Activities and Operational Information**

- 1 Provide a detailed narrative description of all the activities of the organization-past, present, and planned. **Do not merely refer to or repeat the language in the organizational document.** Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

The purpose of the Cat Action Treasury, Inc. is to promote scientific research to benefit the conservation of the wild cats of the world. The organization will accomplish this by, from its principal office in New Mexico:

a) compiling, maintaining, and disseminating a library of cat-related scientific documents, translating them into English as necessary, in order to improve the availability of information to professional wildlife biologists and conservationists, as well as interested institutions and members of the general public (see Attachment A, Proposal to Establish the Cat Conservation Information Center). Volunteers will be sought to help with the document cataloging process.

b) raising funds for priority cat research and conservation field projects (such as those enumerated in the IUCN's Cat Action Plan [Attachment B]) by soliciting donations from the publically supported wildlife organizations, the general public, grantmakers, corporations, universities, governments, and from the occasional sale of cat motif products such as t-shirts.

c) making grants to institutions and to individuals around the world to undertake such projects

d) evaluating project proposals for field projects in relation to their importance for cat conservation and, where appropriate, helping individuals from outside the U.S. to seek project funding in the U.S., and to help them properly administer and account for project funds.

e) building public awareness of cat conservation by providing for the public, for a fee slightly above cost, publications such as *Wild Cats: A Status Survey and Conservation Action Plan* (see Attachment B) and newsletters such as the IUCN/SSC Cat Specialist Group's *Cat News* (see Attachment C).

A proposal has been prepared to raise funds for activity (a) (Attachment A), but has not yet been submitted to potential sponsors. Most potential grantmakers require certification of CAT's 501(c)(3) status as part of their grant application requirements; therefore, no money has yet been secured to fund CAT's planned activities (a-e).

- 2 What are or will be the organization's sources of financial support? List in order of size.

- 1) Publically supported wildlife organizations such as World Wildlife Fund, Conservation International IUCN, Save the Tiger Fund, National Wildlife Federation, and various zoological societies such as the Brookfield Zoo;
- 2) Donations from the general public; 3) Private operating foundations which make environmental grants, such as the Ford Foundation; 4) University research grants.

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

The CAT Director will prepare grant proposals such as the one included in Attachment A. It is not planned to actually submit this proposal & others like it until 501(c)(3) status has been recognized. A Webpage (for the Internet) is being prepared in order to raise funds from the general public (while at the same time improving the cat conservation information flow) for minimal advertising cost. It will probably not be completed until early 1996.

**Part II Activities and Operational Information (Continued)**

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

Kristin Nowell, Stitzel Canyon, Mimbres, NM 88049

b Annual compensation  
Pursuant to Art 3 Sec 6 of the corporation's Bylaws, directors will be paid a salary but may be paid reasonable fee for attending meet of the board and may be allow reasonable reimbursement or adu ment of expenses in curred in the performance of their duties.

The persons who will serve as officers, ; the compensation they will receive, if any, has not yet been determined by the Board of Directors. Any such compensation will be reasonable ; will be paid in return for the performance of services related to the tax-exempt purposes of CAT.

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?

Yes  No

If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions, Part II, Line 4d.) . . . . .

Yes  No

If "Yes," explain.

5 Does the organization control or is it controlled by any other organization?  Yes  No

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?

Yes  No

If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees?

Yes  No

If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization?  Yes  No

If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

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**Part II** Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."

Personal computer; printer of the Director. Substantial library of cat conservation related materials collected by the Director (see Attachment A)

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years?  Yes  No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement?  Yes  No

b Is the organization a party to any leases?  Yes  No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

11 Is the organization a membership organization?  Yes  No

If "Yes," complete the following:

a Describe the organization's membership requirements, and attach a schedule of membership fees and dues.

b Describe the organization's present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

c What benefits do (or will) the members receive in exchange for their payment of dues?

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them?  N/A  Yes  No

If "Yes," explain how the charges are determined, and attach a copy of the current fee schedule.

On the CAT Webpage, for a donation of \$50, the recipient may receive either a) 2 issues of Cat News (Att. C) [ est. cost of production, reproduction & mailing = \$30 ] or b) Wild Cats: Status Survey & Conservation Action Plan (Att. B) [ WCN sale price = fr. 30 ]. This program is not yet operational. A good-pro-juo contribution written statement will be provided to recipients.

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals?  N/A  Yes  No

If "Yes," explain how the recipients or beneficiaries are or will be selected.

13 Does or will the organization attempt to influence legislation?  Yes  No

If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements?  Yes  No

If "Yes," explain fully.

**Part III Technical Requirements**

- 1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed?  Yes  No  
If you answer "Yes," do not answer questions on lines 2 through 7.

- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 8.

Exceptions-You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church (see instructions);
- b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

- 3 If the organization does not meet any of the exceptions on line 2, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed?,  Yes  No

If "Yes," your organization qualifies under section 4.01 of Rev. Proc. 92-85, 1992-42 I.R.B. 32, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 7.

If "No," answer question 4.

- 4 If you answer "No" to question 3, has the organization been contacted by the IRS regarding its failure to file Form 1023 within 27 months from the end of the month in which the organization was created or formed?  Yes  No

If "No," your organization qualifies for an extension of time to apply under the "reasonable action and good faith" requirements of section 5.01 of Rev. Proc. 92-85. Do not answer questions 5 through 7.

If "Yes," answer question 5.

- 5 If you answer "Yes" to question 4, does the organization wish to request relief from the 15-month filing requirement?  Yes  No

If "Yes," give the reasons for not filing this application prior to being contacted by the IRS. See Specific Instructions, Part III, Line 5. before completing this item. Do not answer questions 6 and 7.

If "No," answer question 6.

- 6 If you answer "No" to question 5, your organization's qualification as a section 501 (c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed?  Yes  No

- 7 If you answer "Yes" to the question on line 6 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here  and attach a completed page 1 of Form 1024 to this application.

**Part III Technical Requirements (Continued)**

- 8** Is the organization a private foundation?  
 Yes (Answer question on line 9.)  
 **No** (Answer question on line 10 and proceed as instructed.)

- 9** If you answer "Yes" to the question on line 8, does the organization claim to be a private operating foundation?  
 **Yes** (Complete Schedule E)  
 **No**

After answering the question on this line, go to Part IV.

- 10** If you answer "No" to the question on line 8, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**

- |          |  |  |
|----------|--|--|
| <b>a</b> | <input type="checkbox"/> As a church or a convention or association of churches (CHURCHES MUST COMPLETE SCHEDULE A.)   | Sections 509(a)(1) and 170(b)(1)(A)(i)                       |
| <b>b</b> | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.)   | Sections 509(a)(1) and 170(b)(1)(A)(ii)                      |
| <b>c</b> | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (MUST COMPLETE SCHEDULE C.)  | Sections 509(a)(1) and 170(b)(1)(A)(iii)                     |
| <b>d</b> | <input type="checkbox"/> As a governmental unit described in section 170(c)(1).  | Sections 509(a)(1) and 170(b)(1)(A)(v)                       |
| <b>e</b> | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one or more of the organizations described in a through d, g, h, or i (MUST COMPLETE SCHEDULE D.)   | Section 509(a)(3)  |
| <b>f</b> | <input type="checkbox"/> As being organized and operated exclusively for testing for public safety.  | Section 509(a)(4)  |
| <b>g</b> | <input type="checkbox"/> As being operated for the benefit of a college or university that is owned or operated by a governmental unit.  | Sections 509(a)(1) and 170(b)(1)(A)(iv)                      |
| <b>h</b> | <input checked="" type="checkbox"/> As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.   | Sections 509(a)(1) and 170(b)(1)(A)(v)                       |
| <b>i</b> | <input type="checkbox"/> As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). | Section 509(a)(2)  |
| <b>j</b> | <input type="checkbox"/> The organization is a publicly supported organization but is not sure whether it meets the public support test of block h or block i. The organization would like the IRS to decide the proper classification.  | Sections 509(a)(1) and 170(b)(1)(A)(vi) or Section 509(a)(2) |

**if you checked one of the boxes a through fin question 10, go to question 15. If you checked box g in question 10, go to questions 12 and 13. If you checked box h, i, or j, go to question 11**

**Part III Technical Requirements (Continued)**

- 11 If you checked box **h, i, or j** on line 10, has the organization completed a tax year of at least **8** months?  
 Yes-Indicate whether you are requesting:  
 A definitive ruling (Answer questions on lines 12 through 15.)  
 An advance ruling (Answer questions on lines 12 and 15 and attach two Forms 872-C completed and signed.)  
 **No-You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the application.**
- 12 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

- 13 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here  and:  
 a Enter 2% of line 8, column (e) of Part IV-A \_\_\_\_\_  
 b Attach a list showing the name and amount contributed, by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 13a above.

- 14 If you are requesting a definitive ruling under section 509(a)(2), check here  and:  
 a For each of the year's included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person." see **Specific Instructions, Part II, Line 4d.**)  
 b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

15 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. <b>Do not submit blank schedules.</b> )	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		✓	A
Is the organization, or any part of it, a school?		✓	B
Is the organization, or any part of it, a hospital or medical research organization?		✓	C
Is the organization a section 509(a)(3) supporting organization?		✓	D
Is the organization a private operating foundation?		✓	E
Is the organization, or any part of it, a home for the aged or handicapped?		✓	F
Is the organization, or any part of it, a child care organization?		✓	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		✓	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		✓	I

**Part IV Financial Data**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the Statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

	A. Statement of Revenue and Expenses				(e) TOTAL
	Current tax year	3 prior tax years or proposed budget for 2 years			
1 Gifts, grants, and contributions received (not including unusual grants-see instructions).	(a) From 8/1/95 to 10/18/95 2,000	(b) 1996... 75,000	(c) 1997.... 20,000	(d) 19. ....	
2 Membership fees received	0	0	0		
3 Gross investment income (see instructions for definition)	0	0	0		
4 Net income from organization's unrelated business activities not included on line 3.	0	0	0		
5 Tax revenues levied for and either paid to or spent on behalf of the organization	0	0	0		
6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)	0	0	0		
7 Other income (not including gain or loss from sale of capital assets) (attach schedule)	2,000	0	0		
8 Total (add lines 1 through 7)	4,000	75,000	20,000		
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513	0	5,000	5,000		
10 Total (add lines 8 and 9)	4,000	80,000	25,000		
11 Gain or loss from sale of capital assets (attach schedule)	0	0	0		
12 Unusual grants	0	0	0		
13 Total revenue (add lines 10 through 12)	4,000	80,000	25,000		
14 Fundraising expenses	0	3,500	2,500		
15 Contributions, gifts, grants, and similar amounts paid (attach schedule)	0	0	20,000		
16 Disbursements to or for benefit of members (attach schedule)	0	0	0		
17 Compensation of officers, directors, and trustees (attach schedule)	0	- see attached schedule -			
18 Other salaries and wages	0	15,000	15,000		
19 Interest	0	0	0		
20 Occupancy (rent, utilities, etc.)	1,780	7,400	7,400		
21 Depreciation and depletion	0	0	0		
22 Other (attach schedule)	440	20,700	9,500		
23 Total expenses (add lines 14 through 22)	2,220	46,600	54,400		
24 Excess of revenue over expenses (line 13 minus line 23)	780	33,400	4,000		

**Part IV Financial Data (Continued)**

**B. Balance Sheet (at the end of the period shown)**

Current tax year  
Date 10/8/95

<b>Assets</b>		
1	Cash . . . . .	780
2	Accounts receivable, net	0
3	Inventories	0
4	Bonds and notes receivable (attach schedule)	0
5	Corporate stocks (attach schedule)	0
6	Mortgage loans (attach schedule)	0
7	Other investments (attach schedule)	0
8	Depreciable and depletable assets (attach schedule)	0
9	Land,	0
10	Other assets (attach schedule) . . . . .	0
11	<b>Total assets</b> (add lines 1 through 10) . . . . .	780
<b>Liabilities</b>		
12	Accounts payable . . . . .	0
13	Contributions, gifts, grants, etc., payable . . . . .	0
14	Mortgages and notes payable (attach schedule)	0
15	Other liabilities (attach schedule)	465
16	<b>Total liabilities</b> (add lines 12 through 15)	465
<b>Fund Balances or Net Assets</b>		
17	<b>Total fund balances or net assets</b>	315
18	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17)	780

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation