

February 6, 2015

**VIA CERTIFIED MAIL/RETURN RECEIPT REQUESTED**

Internal Revenue Service  
201 West Rivercenter Blvd  
ATTN: Extracting Stop 312  
Covington KY 41011

Re: Merlin Mediation Counseling & Consult Inc.  
Form 1023  
EIN: 47-1479303

Dear Sir or Madam:

On behalf of Merlin Mediation Counseling & Consult Inc., we hereby submit Form 1023, Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended ("Code"), and documentation related thereto (collectively, the "Application").

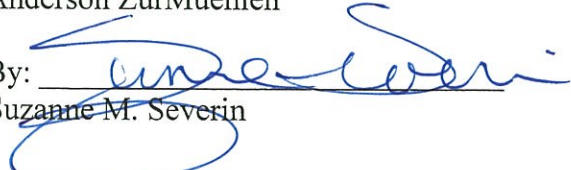
The Application consists of the following documentation:

- 1) Form 1023
- 2) Form 2848, Power of Attorney
- 3) Index of exhibits and attachments, inclusive to Form 1023
- 4) Check made payable to the Service in the amount of \$850.00, representing the user fee applicable to the Application.

We are requesting a determination from the Service that based upon its anticipated sources of support, the Organization qualifies as other than a private foundation (i.e., a public charity) under §§ 509(a)(2) of the Code.

Thank you for your time and attention to this Application. We look forward to receiving a favorable determination from the Service in due course. In the meantime, if you have any questions or need any further information, you may contact the undersigned.

Respectfully,  
Anderson Zurmuehlen

By:   
Suzanne M. Severin

Attachments

# Form 1023 Checklist

(Revised June 2006)

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

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

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

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

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

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

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

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

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



**Application for Recognition of Exemption** (99)  
**Under Section 501(c)(3) of the Internal Revenue Code**  
(Use with the June 2006 revision of the Instructions for Form 1023 and the current Notice 1382)

OMB No. 1545-0056  
Note: If exempt status is approved, this application will be open for public inspection.

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

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

**Part I Identification of Applicant**

1 Full name of organization (exactly as it appears in your organizing document) <b>MERLIN MEDIATION COUNSELING &amp; CONSULT INC.</b>		2 c/o Name (if applicable)	
3 Mailing address (Number and street) (see instructions) <b>PO BOX 1652</b>		Room/Suite	4 Employer Identification Number (EIN) <b>47-1479303</b>
City or town, state or country, and ZIP + 4 <b>HELENA, MT 59624</b>		5 Month the annual accounting period ends (01-12) <b>12</b>	
6 Primary contact (officer, director, trustee, or authorized representative) a Name: <b>MARISA DIAZ-WAIAN</b>		b Phone: <b>480-229-5549</b>	
		c Fax: (optional)	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
8 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
9a Organization's website: <b>http://merlinmcc.org/</b>			
b Organization's email: (optional) <b>marisa@merlinmcc.org</b>			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		<b>7 / 31 / 2014</b>	
12 Were you formed under the laws of a foreign country? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**Part II Organizational Structure**

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

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

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

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

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): PAGE 1, ARTICLE II ☒
- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c. ☒
- 2b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. PAGE 2, ARTICLE VII
- 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)
TRICIA CLEMONS	SECRETARY/ADMIN. DIRECTOR	PO BOX 1652 HELENA, MT 59624	NONE
MARISA DIAZ-WAIAN	FOUNDER/EXEC. DIRECTOR	PO BOX 1652 HELENA, MT 59624	\$21,500/YEAR
J. ANGELO CORLETT	DIRECTOR	PO BOX 1652 HELENA, MT 59624	NONE
ARNOLD MCMAHON	DIRECTOR	PO BOX 1652 HELENA, MT 59624	NONE
TROY DARONCO	DIRECTOR	PO BOX 1652 HELENA, MT 59624	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)
J. ANGELO CORLETT	CONSULTANT/LECTURER	PO BOX 1652 HELENA, MT 59624	\$3,000.00
*PERSON LISTED ABOVE IS	ALSO A BOARD MEMBER.		

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**? ☒ Yes ☐ No  
If "Yes," identify the individuals and explain the relationship.
- b** Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. ☒ Yes ☐ No
- c** Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. ☐ Yes ☒ No

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

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

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

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

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

- d Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? ☒ Yes ☐ No
- e Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☒ Yes ☐ No
- f Do you or will you record in writing both the information on which you relied to base your decision and its source? ☒ Yes ☐ No
- g If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.

- 5a Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. ☒ Yes ☐ No
- b What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?
- c What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?
- Note:** A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.

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

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

- 7a Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. ☒ Yes ☐ No

- b Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. ☐ Yes ☒ No

- 8a Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. ☒ Yes ☐ No

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

- 9a Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. ☐ Yes ☒ No

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

- b Describe any written or oral arrangements 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 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? ☒ Yes ☐ No  
If "Yes," describe each program that provides goods, services, or funds to individuals.
- b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? ☒ Yes ☐ No  
If "Yes," describe each program that provides goods, services, or funds to organizations.
- 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. ☒ **Yes** ☐ **No**  
(See instructions.)
- |   |  |
|---|--|
| <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 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.
- 
- 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 close connection with any organizations? If "Yes," explain.  | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| <b>16</b> | Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain.   | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| <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"/> Yes | <input checked="" type="checkbox"/> No |
| <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"/> Yes | <input checked="" type="checkbox"/> No |
| <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"/> Yes | <input checked="" type="checkbox"/> No |
| <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"/> Yes | <input checked="" type="checkbox"/> No |
| <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"/> Yes | <input checked="" type="checkbox"/> No |
| <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"/> Yes | <input checked="" type="checkbox"/> No |

**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 <u>7/31/14</u> To <u>12/31/14</u>	(b) From <u>1/1/15</u> To <u>12/31/15</u>	(c) From <u>1/1/16</u> To <u>12/31/16</u>	(d) From <u>1/1/17</u> To <u>12/31/17</u>		
Revenues	<b>1</b> Gifts, grants, and contributions received (do not include unusual grants)	0	12,199	13,090	18,115	43,404	
	<b>2</b> Membership fees received						
	<b>3</b> Gross investment income						
	<b>4</b> Net unrelated business income						
	<b>5</b> Taxes levied for your benefit						
	<b>6</b> Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)						
	<b>7</b> Any revenue not otherwise listed above or in lines 9–12 below						
	<b>8</b> Total of lines 1 through 7	0	12,199	13,090	18,115	43,404	
	<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	0	15,500	25,375	35,250	76,125	
	<b>10</b> Total of lines 8 and 9	0	27,699	38,465	53,365	119,529	
Expenses	<b>11</b> Net gain or loss on sale of capital assets						
	<b>12</b> Unusual grants						
	<b>13</b> Total Revenue Add lines 10 through 12	0	27,699	38,465	53,365	119,529	
	<b>14</b> Fundraising expenses		4,425	5,550	6,675		
	<b>15</b> Contributions, gifts, grants, and similar amounts paid out	0					
	<b>16</b> Disbursements to or for the benefit of members	0					
	<b>17</b> Compensation of officers, directors, and trustees	0	2,500	7,500	21,500		
	<b>18</b> Other salaries and wages	0					
	<b>19</b> Interest expense	0					
	<b>20</b> Occupancy (rent, utilities, etc.)	0	720	720	720		
	<b>21</b> Depreciation and depletion	0					
	<b>22</b> Professional fees	0	10,000	14,000	13,500		
	<b>23</b> Any expense not otherwise classified, such as program services	0	14,309	12,250	10,375		
	<b>24</b> Total Expenses Add lines 14 through 23	0	31,954	40,020	52,770		

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

Assets			
1	Cash . . . . .	1	0
2	Accounts receivable, net . . . . .	2	
3	Inventories . . . . .	3	
4	Bonds and notes receivable . . . . .	4	
5	Corporate stocks . . . . .	5	
6	Loans receivable . . . . .	6	
7	Other investments . . . . .	7	
8	Depreciable and depletable assets . . . . .	8	
9	Land . . . . .	9	
10	Other assets . . . . .	10	
11	Total Assets (add lines 1 through 10) . . . . .	11	0
Liabilities			
12	Accounts payable . . . . .	12	0
13	Contributions, gifts, grants, etc. payable . . . . .	13	
14	Mortgages and notes payable . . . . .	14	
15	Other liabilities . . . . .	15	
16	Total Liabilities (add lines 12 through 15) . . . . .	16	0
Fund Balances or Net Assets			
17	Total fund balances or net assets . . . . .	17	
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.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.	<input type="checkbox"/>
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.	<input type="checkbox"/> Yes <input type="checkbox"/> 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.	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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.	<input type="checkbox"/>
b	509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B.	<input type="checkbox"/>
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.	<input type="checkbox"/>
d	509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h.	<input type="checkbox"/>

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

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

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

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

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

For Organization

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

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

For IRS Use Only

IRS Director, Exempt Organizations

(Date)

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii). ☐

(i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. \_\_\_\_\_

(b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box. ☐

(ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box. ☐

(b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box. ☐

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

**Part XI User Fee Information**

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

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

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

Please  
Sign  
Here

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

Marisa Diaz-Urian 2/10/15  
 (Type or print name of signer) (Date)  
 Officer/Executive Director  
 (Type or print title or authority of signer)

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

Form 1023 (Rev. 12-2013)

**Part I Identification of Applicant**

7. If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, *Power of Attorney and Declaration of Representative*, with your application if you would like us to communicate with your representative.

Suzanne Severin, CPA & Krystal Stewart, CPA  
ANDERSON ZURMUEHLEN & CO., P.C.  
PO Box 1040  
Helena, MT 59624

Christian Dietrich, Attorney  
CHRISTENSEN & PREZEAU, PLLP  
314 N. Last Chance Gulch, Ste. 300  
Helena, MT 59601

**Part I Identification of Applicant**

8. 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.

Christian Dietrich, Attorney  
CHRISTENSEN & PREZEAU, PLLP  
314 N. Last Chance Gulch, Ste. 300  
Helena, MT 59601

**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.

Our mission is simple. We aim to help individuals improve their lives through philosophy. And we attempt to do so in three distinct yet related ways — via mediation, counseling & consult. A cornerstone of our practice is a solid belief in the value and power of philosophy and an appreciation for the dynamic role that it plays in our lives.

Generally speaking, all of our activities are structured to meet the following aims:

- To educate the public on the benefits, relevancy and application of philosophy (applied and academic), and related educational/scholarly endeavors in the fields of philosophy, psychology and law;
- To promote the advancement of various aspects of philosophy (applied and academic), psychology and/or law as branches of knowledge and forms of practice, and;
- To enhance the global and community health and well-being through application of these disciplines

**Description of Mediation**

The first branch of Merlin MCC consists of services and activities related to mediation (in general) and elder mediation (specifically), an area of emphasis that focuses on the sorts of issues that arise within the context of aging, death & dying. Mediation (elder or otherwise) is a form of conflict management and kind of practice associated with law. It can be defined in various ways though, in its most basic sense, can be thought of as a sort of 'facilitated negotiation.'

There are three styles of mediation: facilitative, transformative and evaluative. Each of these varies in terms of method (e.g., formality of process, facilitator style) and goal (e.g., resolution, communication). Our particular approach is most closely aligned with transformative mediation though can be distinguished from it in terms of its emphasis on philosophy. More precisely, our method embraces the basic tenets and aims of transformative mediation but places a special emphasis on the relationship between reason/logic and emotion/behavior/choice. We share with transformative mediation (and facilitative to a large degree) a desire to contribute to effective dialogue, increased understanding between parties (whether or not a "resolution" obtains), and the provision of a platform or environment that increases the probability for positive growth and change between parties.

Given our focus on elder mediation, services will be conducted in the most appropriate quarters relative to the family/



individual depending on the case at hand, e.g., family home, assisted living facility, nursing home, office, neutral location. This may also include mediation conducted virtually (in cases where an individual in the process is not able to physically attend, e.g., is out of the country, not able to travel, other). Further, they are scheduled largely around the needs of the family/individual and with the elder's optimum timeframe in mind. Typically, this will mean that activities are held in the earlier (rather than latter) portions of the day and may involve multiple sessions within one day or across several depending on the case at hand.

Initially, an estimate of 0-5% of the organization's operations will be allocated to mediation activities. While modest in number, this estimate takes into consideration that (according to our standards of operation) additional training/certification and intern hours on behalf of Merlin MCC's practitioners are required prior to offering such services to the public. If such ventures qualify as "allocated activity" then this initial estimate will be closer to 5%. Further, as the organization grows and/or additional practitioners are brought on board, this estimate will increase.

#### Furtherance-of-Exempt-Purpose-Justification (Mediation)

The mediation services offered by our organization are structured to serve the public in two primary ways: charity and education. As a charitable organization, we aim (generally) to contribute to the advancement of philosophy, psychology and law (as sciences and disciplines) as well as the promotion of social welfare, lessening of family (and neighborhood tensions), and elimination of various viewpoints based on unfounded biases or flawed reasoning; and (specifically) to the individual mental and physical well-being of those involved in the elder mediation process. Elder mediation has some crossover with our philosophical counseling foci and services (proper and otherwise) insofar as elder mediation is an area of emphasis (within conflict management) that focuses on the sorts of issues that arise within the context of aging, death and dying. As an educational organization, we aim to provide individuals (and families) with opportunities for guidance, growth, and a platform to be heard and understood. We strive to do this by honoring the process of mediation and placing a heavy emphasis (in terms of our method) on reason/logic and its relationship to emotion, behavior, and choice. In addition to elder mediation services proper aimed at meeting these ends, we also lead, offer and inform the community about various opportunities to participate in public discussion groups, panels, lectures, on-line instruction and similar forums focused on issues related to elder mediation, aging, death and dying via our website and/or other venues/means.

In furtherance of the aforementioned charitable and educational objectives, our organization's elder mediation services will be structured on a sliding-scale basis with lower-cost and free-care for those who qualify (supplemented by donations and fundraising efforts on our behalf). Little or no time will be dedicated to collection activities for those unable to pay (as applicable). Activities and opportunities that fall outside of elder mediation proper but related to mediation in general and issues of death, dying and aging will be offered at no cost to the public on most, if not all, occasions. In the cases where cost is involved, they will be offered at a below-market rate. Finally, though marketing per se will not be a primary activity of Merlin MCC, it will advertise itself (on its website and/or other means of communication) as a non-profit organization.

#### Description of Counseling

The second branch of Merlin MCC consists of services and activities related to philosophical counseling (in general) and grief counseling, death, dying & end-of-life issues, qualitative living, and thanatology-related services (in particular). Our particular approach sees philosophical counseling as: (1) a hybrid discipline that combines psychology and philosophy; (2) a type of psychotherapy and form of counseling that uses philosophical methods and theories, and; (3) a type of applied philosophy that, in its application, becomes psychological. In terms of method, we primarily utilize a specific philosophical counseling approach known as logic-based therapy (LBT), which is a variant of rational-emotive behavioral therapy (cognitive therapy). While philosophical counseling/LBT shares much in common with traditional cognitive-based approaches, we proceed in three distinct ways: (1) via the application of substantive philosophical ideas, (2) via the focus on justification of beliefs, (3) via the identification of various logical fallacies and promotion of 'transcendent virtues'. We aim to help individuals examine their lives more critically and enhance their capacities to address various life experiences (esp. those related to grief, death, dying and end-of life issues, thanatology, and qualitative living) by arming them with various philosophical/psychological tools so that they are better equipped to reflect, respond, make decisions, and take meaningful action in informed and thoughtful manners.

Given our focus on grief counseling, death, dying, end-of-life issues, qualitative living & thanatology, services will be conducted in the most appropriate quarters relative to the family/individual depending on the case at hand, e.g., family home, assisted living facility, nursing home, office, neutral location. This may also include counseling conducted virtually (in cases where a counselee/s is not able to physically attend and/or requests counseling via virtual means). Further, they will be scheduled largely around the needs of the family/individual. Under typical circumstances, multiple sessions will be required, although this will vary depending upon the case at hand.

Initially, an estimate of 30% of the organization's operations will be allocated to counseling activities. This includes both time

dedicated to actual practice and time devoted to additional training (i.e., thanatology certification) and/or general participation in the field (so long as such participation contributes to the advancement of philosophical counseling). As the organization grows and/or additional practitioners are brought on board, it is anticipated that this estimate will increase.

#### Furtherance-of-Exempt-Purpose-Justification (Counseling)

The philosophical counseling services offered by our organization are structured to serve the public in two primary ways: charity and education. As a charitable organization, we aim (generally) to contribute to the advancement of philosophy and psychology (as sciences and disciplines) and (specifically) to the individual mental and physical well-being of those interested in and/or receiving care for issues related to grief, quality of life, thanatology, and death, dying and end-of life concerns. As an educational organization, we aim to provide individuals (and groups of individuals) with opportunities for guidance, instruction and growth.

Our particular approach to counseling involves a strong focus on the use and enhancement of critical thinking and logic; it also relies heavily on science and the positive correlation between education and health (as well as the positive impact this can have on individuals and the community at large). Thus, our charitable aims also occupy a shared space with our educational objectives. Specifically, we strive to provide instruction and training to individuals in counseling for the purpose of improving and developing their individual capacities to address various life experiences by arming them with various philosophical/psychological tools so that they are better equipped to reflect, respond, make decisions, and take meaningful action in informed and thoughtful manners. In addition to philosophical counseling services proper aimed at meeting these ends, we also lead, offer, and inform communities about various opportunities to participate in public discussion groups, panels, lectures, on-line instruction and similar forums focused on the abovementioned topics via our website and/or other venues/means.

Lastly, in continuance of the aforementioned charitable and educational objectives, our organization's fee-based services (i.e., philosophical counseling services proper) will be structured on a sliding-scale basis with lower-cost and free-care for those who qualify (supplemented by donations and fundraising efforts on our behalf). Little or no time will be dedicated to collection activities for those unable to pay (as applicable). Activities/opportunities that fall outside of philosophical counseling proper will be offered at no cost to the public on most, if not all, occasions. In the cases where cost is involved, they will be offered at a below-market rate. Finally, though marketing per se will not be a primary activity of Merlin MCC, it will advertise itself (on its website and/or other means of communication) as a non-profit organization.

#### Description of Consult

The third branch of Merlin MCC consists of services and activities related to philosophical-based consult (to be loosely interpreted as 'consulting services or activities'). The activities in this area include: academic editorial services, academic lecture coordination services, academic research & writing, and elder mediation training & certification, as well as community training and/or forums on dementia awareness.

While broad in scope, all consult-based activities and services offered by Merlin MCC have as their common denominator philosophy, psychology and law, as well as an educational component. Specifically, academic editorial, research & writing, and lecture coordination will be limited to projects and events that involve – either as their focus subject matter or as a means of investigation – the aforementioned disciplines. And, by virtue of said services, all have a pedagogic bent. Examples might include: indexing or proofing an 'Introduction to Philosophy' book; researching literature on recent advances in end-of-life care or caregiving trends; and/or coordinating academic lecture series focused on issues relevant to aging, elder mediation, environmental ethics, or epistemology. In a similar vein, certification, training and/or forum-related services will also be limited to these areas, primarily focusing on activities associated with psychology and law, but not devoid of philosophy (in terms of our particular method or approach).

Due to the nature of our consult activities -- most of which can be facilitated via the Internet -- geographical limitations are virtually moot. As such, activities/services can feasibly serve individuals in a vast number of locations. In the case of "event" or "project" related activities, services will be scheduled around the needs of the contracting party (e.g., based on their needs/deadlines). Where it concerns certification, training and/or forums, activities will be scheduled as per the availability of the trainer/forum conductor in conjunction with the needs/schedules of interested parties.

Initially, an estimate of 35% of the organization's operations will be allocated to consult activities. As the organization grows and/or additional consultants are brought on board, this number may increase. If more activity/growth occurs in the other two branches of practice, it may decrease.

#### Furtherance-of-Exempt-Purpose-Justification (Consult)

The consult services offered by our organization are structured to serve the public in two primary ways: charity and

education. As a charitable organization, we aim (generally) to contribute to the advancement of philosophy, psychology and/or law (as sciences and disciplines) and (specifically) to the well-being and advancement of those receiving and/or involved in the various activities associated with our particular forms of philosophical consult. As a charitable organization, we aim to provide individuals (and groups of individuals) with opportunities for guidance, instruction and growth in numerous ways. For example, the benefit of lecture coordination (one of our consult-based activities/services) meets all of the above ends insofar as it benefits those contracting the actual services, as well as those who attend the lecture series. In addition, those who are interested but unable to participate in a lecture series, will also be able to benefit from these services by viewing it on our website (to be made available free to the public soon after the lecture series is completed).

In addition to philosophical consult services proper aimed at meeting these ends, we also lead, offer, and inform communities about various opportunities to participate in public discussion groups, panels, lectures, on-line instruction and similar forums focused on the abovementioned topics via our website and/or other venues/means. Our dementia awareness training program/forum is one such example.

Lastly, in continuance of the aforementioned charitable and educational objectives, our organization's fee-based services (i.e., philosophical counseling services proper) will be structured on a sliding-scale basis with lower-cost and free-care for those who qualify (supplemented by donations and fundraising efforts on our behalf). Little or no time will be dedicated to collection activities for those unable to pay (as applicable). Activities/opportunities that fall outside of philosophical consult proper will be offered at no cost to the public on most, if not all, occasions. In the cases where cost is involved, they will be offered at a below-market rate. Finally, though marketing per se will not be a primary activity of Merlin MCC, it will advertise itself (on its website and/or other means of communication) as a non-profit organization.

#### General Operation Info (Mediation, Counseling & Consult)

Given the scope of activities and services offered by Merlin MCC, the geographical parameters of operation will vary. With respect to counseling & consult, the primary cities of operation will include: Helena, MT (headquarters), Atlanta, GA, and San Diego, CA. However, in certain instances, some activities and services that fall within these branches may be conducted virtually, such that operation could feasibly serve individuals in locations beyond those mentioned above. In regard to philosophical consult, geography is moot. Most activities in this branch can be done virtually. Where this is not the case – for example, elder mediation training & certification – primary cities of operation will again include Helena, MT, Atlanta, GA, and San Diego, CA. As the organization grows and more philosophical counselors, mediators and consultants are recruited, additional locations may become viable candidates. Employees of Merlin MCC will receive a fixed salary and independent contractors a fixed fee (relative to the project for which they are contracted). All volunteers, including Board Members, will not receive a salary or a fee for their service as volunteers or directors, but may serve Merlin MCC as an employee or independent contractor.

As it concerns the first two branches of service/activities, the executive director will be the primary (if not sole) mediator and philosophical counselor at the outset of Merlin MCC's operation. Additional qualified mediators and counselors will be added, as applicable – either as employees or independent contractors, or both. And qualified volunteers that specialize in elder mediation and/or grief counseling, death, dying & end-of-life issues, qualitative living, and thanatology will be actively recruited in general.

As it regards the third branch of service/activities, the executive director will serve as the primary philosophical consultant at the outset of Merlin MCC's operation and the administrative director will serve as a secondary general consultant. Additional qualified consultants will be added, as applicable – either as employees or independent contractors, or both – and qualified volunteers that specialize in academic editorial, research & writing services, and academic lecture coordination – as well as elder mediation (training for certification) and dementia awareness (training/forum facilitation) – will be actively recruited in general.

Merlin Mediation, Counseling & Consult, Inc. has filed for the following assumed business names: 'Merlin MCC', 'Merlin MCC, Inc.', 'Merlin CC, Inc.', 'Merlin CC, Inc.', & 'Merlin Counseling & Consult, Inc.'.

#### **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)

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

1c. 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)

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

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.

Marisa Diaz-Waian and Tricia Clemons are mother and daughter.

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

2b. 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.

J Angelo Corlett is a board member as well as an independent contractor for the organization. He does not receive compensation as a board member. He does receive compensation as a consultant/lecturer and is listed in the the independent contractor section though he is not projected to make over \$50,000 a year.

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

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.

Tricia Clemons (Alaska & Montana) - Secretary/Administrative Director (Volunteer/No compensation)

1. **QUALIFICATIONS:** Business-Owner; Wellness Advocate; 25+ years of high-level administrative experience; Caregiving Experience, including hospice care

2. **AVERAGE HOURS WORKED:** 20 hours per month on average, not including time related to board meetings

3. **DUTIES:** Media/Marketing (Newsletters, Articles for website, E-Blasts), General Admin/Office Manager tasks (Spreadhseets, Data entry, Bookeeping, Billing), Correspondence (Follow-Ups, Fundraising Inquiries, Other), Dementia Awareness Training, Other.

Marisa Diaz-Waian (Montana, Georgia, California) - Executive Director/Founder (Salaried Employee)

1. **QUALIFICATIONS:** Philosophical Counselor & Logic-Based Therapy Trainer; Basic & Elder Mediation certificates; Executive Assistant, National Philosophical Counseling Association; 20+ years of academic editorial, research & writing experience, including current volunteer roles as Editorial Assistant for the International Journal of Applied Philosophy and Academic Reviewer/referee for The Journal of Ethics: An International Philosophical Review of Philosophy & Ethics; 15+ years marketing and project management experience, including sponsor liaison roles, project & tour management, and fundraising; B.A. in Philosophy & Psychology (CSU San Marcos) and M.A. in Philosophy (San Diego State University); 15+ years experience of intensive caregiving for father (and grandmother), including hospice care and end-of-life planning.

2. **AVERAGE HOURS WORKED:** Full-Time (annual average of approx. 30-40 per week), not including time related to board meetings

3. **DUTIES:** Oversee day-to-day operation of Merlin MCC, Philosophical counseling, Coordinate and/or conduct elder mediation services (as applicable) and academic consult services/activities, Fundraising planning/solicitation, Dementia Awareness Training, Other.

J. Angelo Corlett (California) - Board Member (Volunteer/No compensation)

1. QUALIFICATIONS: Editor-in-Chief of The Journal of Ethics: An International Philosophical Review of Philosophy & Ethics; Professor of Philosophy & Ethics at San Diego State University; Founder, The Philosophy Laboratory & Team Ethics at San Diego State University.

2. AVERAGE HOURS WORKED: 6-8 hours per month on average, not including time related to volunteer/networking and/or board meetings

3. DUTIES: Consultant (Philosophy), Volunteers/Networking

Arnold McMahon (California, England) - Board Member (Volunteer/No compensation)

1. QUALIFICATIONS: Professor of Philosophy, Saddleback Community College.

2. AVERAGE HOURS WORKED: 6-8 hours per month on average, not including time related to board meetings

3. DUTIES: Consultant (Philosophy), PR (personal time/contributions to website)

Troy DaRonco (Hawaii) - Board Member (Volunteer/No compensation)

1. QUALIFICATIONS: Business-owner; 20+ years experience of intensive caregiving, including hospice care; Personal Trainer; Life & Wellness Coaching w/ an emphasis on death & dying; Strategic Interventionist Certified (pending)

2. AVERAGE HOURS WORKED: 15 hours per month on average, not including time related to fundraising/networking and/or board meetings

3. DUTIES: Consultant (Counseling, Qualitative Living, Palliative Care, End-of-Life Issues, Grief, Bereavement, Caregiving, Dementia), Fundraising/Networking, Weekly Conference Call meetings w/ Executive Director

J. Angelo Corlett - Independent Contractor

1. QUALIFICATIONS: See 'Board Member' qualifications above

2. AVERAGE HOURS WORKED: Will vary based on lectures contracted. Typical single lecture will involve 48-72 hours of Corlett's time (incl. travel).

3. DUTIES: Lecturer (Philosophy)

## Part V

### Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

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.

SEE ATTACHED CONFLICT OF INTEREST POLICY.

## Part V

### Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

5b. 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?

SEE ATTACHED CONFLICT OF INTEREST DISCLOSURE AND ACKNOWLEDGEMENT FORM.

## Part V

### Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

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.

J ANGELO CORLETT IS A BOARD MEMBER AS WELL AS AN INDEPENDENT CONTRACTOR FOR THE ORGANIZATION. HE DOES NOT RECEIVE COMPENSATION AS A BOARD MEMBER. IT IS ANTICIPATED THAT HE WILL RECEIVE COMPENSATION AS A CONSULTANT/LECTURER AND IS LISTED IN THE INDEPENDENT CONTRACTOR SECTION THOUGH HE IS NOT EXPCTED TO MAKE OVER \$50,000 A YEAR. NO CONTRACTS OR WRITTEN AGREEMENTS ARE CURRENTLY IN PLACE. THE ORGANIZATION WILL OBTAIN COMPARABILTIY DATA AND WILL NOT PAY MORE THAN LIKE ORGANIZATIONS FOR LIKE SERVICES.

## Part V

### Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

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. "Please fill out answers for 8c, 8d, 8e and 8f before returning to Form 1023."

8b. Describe any written or oral arrangements that you made or intend to make.

THE ORGANIZATION HAS AN AGEEMENT WITH MARISA DIAZ-WAIAN FOR SERVICES AS AN EXECUTIVE DIRECTOR.

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

8c. Identify with whom you have or will have such arrangements.

MARISA DIAZ-WAIAN, FOUNDING BOARD MEMBER

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

8d. Explain how the terms are or will be negotiated at arm's length.

THE ORGANIZATION WILL OBTAIN COMPARABILTIY DATA AND WILL NOT PAY MORE THAN LIKE ORGANIZATIONS FOR LIKE SERVICE AND THE TERMS WILL BE APPROVED BY THE BOARD IN COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY.

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

8e. Explain how you determine you pay no more than fair market value or you paid at least fair market value.

THE ORGANIZATION WILL OBTAIN COMPARABILTIY DATA AND WILL NOT PAY MORE THAN LIKE ORGANIZATIONS FOR LIKE SERVICES.

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

8f. Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

NO CONTRACTS OR WRITTEN CONTRACTS IN PLACE AT THIS TIME.

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

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.

SEE NARRATIVE IN PART IV FOR DESCRIPTION OF INDIVIDUALS SERVED.

Counseling, mediation & consult activities/services will be funded in two primary ways - via fee-for service (sliding scale) and donations (direct, in-kind, and fundraising). Generally speaking, as it concerns fee-based services/activities, full-market price will be charged to those who can afford it and lower-cost free care will be provided to those who need it (with low incomes, extenuating circumstances); this will apply to both individuals/families and businesses/institutions. In regard to the former, the U.S. Department of Health & Human Services Poverty Guidelines will be the primary referent for determining need (in addition to consideration of other relevant factors). Similar criteria apply to businesses/institutions for whom rates will be set according to need, ability to pay, and the degree to which the engagement directly furthers Merlin MCC's charitable purposes.

#### Fee-For-Service

Merlin MCC will be structured to accept cash, check or charge and will be set-up on a sliding-scale basis; payment via insurance will not be a viable option in the foreseeable future. Payment schedules (i.e., graduated payment plans) will also be made available as applicable.

In terms of individuals and families, the procedure for determining need will include the review of a basic intake form completed by the individual/family and consideration of his/her/their income (as well as extenuating circumstances). Those who indicate a gross income over 2x the federal poverty line will pay the full market rate. Those with gross incomes 1x-2x the federal poverty line will pay a reduced rate based on a sliding scale. Specifically, those 1-1.5x the federal poverty line will pay ½ rate and those 1.5x-2x the federal poverty line will pay ¾ rate. Individuals/families with gross incomes that fall below the federal poverty line will be eligible to receive free care/services.

In terms of businesses/institutions – which will largely apply to services/activities within the 'consult' area – the procedure for determining need will include the review of a basic intake form completed by the contracting party and consideration of the parties' finances. For example, if an institution or business with limited funds and a limited budget were interested in hiring our organization to coordinate a series of academic lectures on philosophy, their rates would be lower than they would be for an institution with greater or unlimited funds and a greater or unlimited budget.

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

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1b. 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.

SEE ANSWER TO PART VI, LINE 1a ABOVE.

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

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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.

NOT APPLICABLE

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#### **Part VIII** Your Specific Activities

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2b. 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.

NOT APPLICABLE.

**Part VIII Your Specific Activities**

4a. Do you or will you undertake **fundraising**? Attach a description of each fundraising program.

Other (describe):

Merlin MCC will dedicate a portion of its operations (approx. 30% on average) in pursuit of donations in various forms, including: direct donations (via our website) and other means of solicitation (e.g., networking, contacts), in-kind donations (i.e., volunteer labor and materials), grant pursuit, and donations raised from fundraising event efforts (e.g., annual 'three-club' golf tournament, annual 'brew-wine-chew' event). As momentum is gained, overall percentage of operations dedicated to donation-based pursuits (fundraising events in particular) might drop slightly due to less time being required in order to exact the same results. In such an instance, any "extra" time will be divvied up between direct, in-kind and grant pursuits, as well as operations relative to counseling, mediation and consult.

Money raised from donation-based pursuits will help to fund: counseling and mediation services (for those who receive care at lower-cost or free); consult services (for individuals, business and institutions who receive lower rates based on income/finances); as well as general operational costs and furtherance-of-cause expenditures for Merlin MCC such as free public discussion groups, panels, forums, lectures, etc.

**Part VIII Your Specific Activities**

4d. 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.

THE ORGANIZATION IS CURRENTLY REGISTERED ONLY IN MONTANA. ANY FUNDRAISING ACTIVITIES WILL BE FOR THE ORGANIZATION ONLY. FUNDRAISING IN OTHER STATES MAY BE CONSIDERED AND EVALUATED IN THE FUTURE. THE ORGANIZATION WILL REVIEW STATE REQUIREMENTS AT THAT TIME.

**Part VIII Your Specific Activities**

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.

THE ORGANIZATION WILL OWN ALL APPLICABLE COPYRIGHTS, PATENTS OR TRADEMARKS' NO FEES ARE ENVISIONED TO BE CHARGED AT THIS TIME IN RETURN FOR DISSEMINATION OF THE ORGANIZATION'S INTELLECTUAL PROPERTY TO THE PUBLIC THROUGH THE ORGANIZATION'S WEBSITE, THROUGH OTHER PUBLICLY AVAILABLE PUBLICATIONS, AND THROUGH EVENTS OPEN TO THE PUBLIC FREE OF CHARGE.

**Part VIII Your Specific Activities**

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.

SEE ATTACHED GIFT ACCEPTANCE AND FUNDRAISING POLICY.

**Part IX Financial Data**

9. Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes

FEES FROM MEDIATION, COUNSELING, AND CONSULT AND ADMISSION TO SPECIAL FUNDRAISING EVENTS.



**Part IX Financial Data**

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## 14. Fundraising expenses

EXPENSES RELATED TO FUNDRAISING EVENTS THE ORGANIZATION PLANS TO HOLD.

**Part IX Financial Data**

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

	2015	2016	2017
Marketing & Website	\$5,859	\$3,350	\$3,125
Bank fees	\$250	\$250	\$250
Supplies	\$3,100	\$2,950	\$2,850
Other office expenses	\$600	\$800	\$750
Certifications & Training	\$4,500	\$4,900	\$3,400
Other expenses subtotal	\$14,309	\$12,250	\$10,375

# Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

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

► Information about Form 2848 and its instructions is at [www.irs.gov/form2848](http://www.irs.gov/form2848).

## Part I Power of Attorney

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

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

Taxpayer name and address  
Merlin Mediation Counseling & Consult, Inc.  
P.O. Box 1652  
Helena, MT 59624

Taxpayer identification number(s)

41-1479303

Daytime telephone number

480-229-5549

Plan number (if applicable)

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

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

Name and address  
Suzanne Severin, CPA  
P.O. Box 1040  
Helena, MT 59624

CAF No. 8005-35307R

PTIN P00254608

Telephone No. 406.442.1040

Fax No. 406.442.1100

Check if to be sent copies of notices and communications ☒

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

Name and address  
Christian Dietrich, Attorney  
314 N. Last Change Gulch, Ste.300  
Helena, MT 59601

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

PTIN \_\_\_\_\_

Telephone No. 406.442.3690

Fax No. 406.603.4008

Check if to be sent copies of notices and communications ☒

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

Name and address  
Krystal Stewart, CPA  
P.O. Box 1040  
Helena, MT 59624

CAF No. 0304-81632R

PTIN P00762612

Telephone No. 406.442.1040

Fax No. 406.442.1100

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

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

Name and address

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

PTIN \_\_\_\_\_

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

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

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

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

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

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

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Exemption Application and supporting schedules	Form 1023	2015

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

- 5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; \_\_\_\_\_

☐ Other acts authorized: \_\_\_\_\_

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): \_\_\_\_\_

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here ☐

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, 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 COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Marisa Diaz-Waian 2/10/15 Officer/Executive Director  
 Signature Date Title (if applicable)

Marisa Diaz-Waian  
 Print Name Print name of taxpayer from line 1 if other than individual

## Part II Declaration of Representative

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

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

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

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

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
b	Montana	2031	<u>[Signature]</u>	<u>2/10/15</u>
a	Montana	11165	<u>[Signature]</u>	
b	Montana	5523	<u>[Signature]</u>	<u>2/10/15</u>

**Merlin Mediation Counseling & Consult, Inc.**  
**EIN 47-1479303**

**Form 1023 - Index of Exhibits**

<b>Exhibit A:</b>	<b>Articles of Incorporation</b>
<b>Exhibit B:</b>	<b>Bylaws</b>
<b>Exhibit C:</b>	<b>IRS Employer Identification Number</b>
<b>Exhibit D:</b>	<b>Conflict of Interest Policy</b>
<b>Exhibit E:</b>	<b>Gift Acceptance and Fundraising Policy</b>
<b>Exhibit F:</b>	<b>Compensation Policy</b>
<b>Exhibit G:</b>	<b>Donor Acknowledgement Templates</b>
<b>Exhibit H:</b>	<b>Whistleblower Policy</b>
<b>Exhibit I:</b>	<b>Document Retention and Destruction Policy</b>

**COPY**  
**ARTICLES OF INCORPORATION**

of  
**MERLIN MEDIATION, COUNSELING & CONSULT, INC.**  
A Montana Nonprofit Corporation

**ARTICLE I: NAME**

The name of the corporation is Merlin Mediation, Counseling & Consult, Inc.

**ARTICLE II: PURPOSE**

The corporation is a public benefit corporation within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code. The corporation is organized exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

**ARTICLE III: TERM**

The term of the corporation shall be perpetual, or until dissolved pursuant to the bylaws of the corporation.

**ARTICLE IV: LIMITATIONS**

**Private Benefit and Private Inurement.** No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the purpose clause hereof.

**Political Activity.** 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 any candidate for public office.

**Charitable Purpose.** Notwithstanding any other provision of this document, the corporation shall not carry on any other activities not permitted to be carried on (a) by any organization exempt from federal income tax under section 501 (c) (3) of the Internal Revenue Code, corresponding section of any future federal tax code, or (b) by an organization, contributions to which are deductible under section 170 (c) (2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

**ARTICLE V: REGISTERED AGENT AND OFFICE**

The registered agent of the corporation is Marisa Diaz-Waian. The street address of the registered

agent and principal office of the corporation is 1 Little Falcon Drive, Helena MT 59602. The mailing address of the registered agent and of the corporation is P.O. Box 1652, Helena MT 59624. Marisa Diaz-Waian accepts appointment as the registered agent of the corporation.

#### ARTICLE VI: DIRECTORS AND MEMBERS

The corporation will have no voting members. The management and affairs of the corporation will be at all times under the direction of a board of directors, whose operations in governing the corporation will be defined by statute and by the corporation's bylaws. No director will have any right, title, or interest in or to any property of the corporation.

#### ARTICLE VII: DISTRIBUTION OF ASSETS ON DISSOLUTION

Upon the dissolution of the corporation, assets will be distributed by the board of directors, after paying or making provisions for the payment of all debts, obligations, liabilities, costs and expenses of the corporation, for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or will be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of will be disposed of by a court of competent jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said court determines, which are organized and operated exclusively for such purposes.

#### ARTICLE VIII: DEBT OBLIGATIONS AND PERSONAL LIABILITY

No officer or director of this corporation will be personally liable for the debts or obligations of this corporation of any nature whatsoever, nor will any of the property of the officers or directors be subject to the payment of the debts or obligations of this corporation.

#### ARTICLE IX: INCORPORATOR

The incorporator of the corporation is Christian P. Dietrich. The mailing address of the incorporator is 40 W. Lawrence St., Suite A, Helena MT 59601. The undersigned incorporator certifies that he executes these Articles for the purposes herein stated, and that the statements made herein are true.

  
Christian P. Dietrich, Incorporator

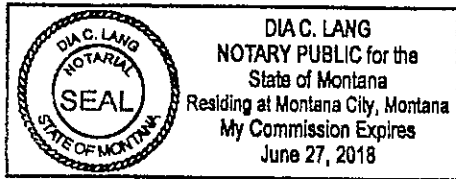
Date: July 23, 2014

Subscribed to and sworn to before me this 23<sup>rd</sup> day of July, 2014,  
by Christian P. Dietrich as Incorporator of Merlin Mediation, Counseling & Consult, Inc.

*Dia C. Lang*

(Notary Signature)

(Notarial Seal)



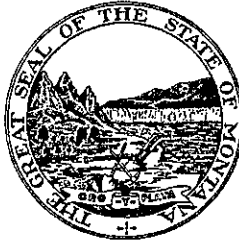
NOTARY PUBLIC FOR THE STATE OF MT

Printed Name: \_\_\_\_\_

Residing in: \_\_\_\_\_

My Commission expires \_\_\_\_\_, 20\_\_

**SECRETARY OF STATE**  
**Linda McCulloch -- State of Montana**



Montana State Capitol  
PO Box 202801  
Helena, MT 59620-2801

CHRISTIAN P DIETRICH  
40 W LAWRENCE STE A  
HELENA MT 59601

**CERTIFICATE OF FILING**

I, LINDA McCULLOCH, Secretary of State of the State of Montana, do hereby certify that

**MERLIN MEDIATION, COUNSELING & CONSULT, INC.**

filed its ARTICLES OF INCORPORATION in this office and has fulfilled the applicable requirements set forth in law. By virtue of the authority vested in the office, I hereby issue this certificate evidencing filing effective on the date shown below. I wish you the best of luck with all your future endeavors as part of the Montana business community.

**Certified File Number:** D251548 - 1556167

**Dated:** August 1, 2014

**Effective Date:** July 31, 2014

The first Annual Report must be delivered to the Secretary of State between January 1 and April 15 of the year **following** the calendar year in which a Domestic or Foreign Corporation or Limited Liability Company was incorporated or authorized to transact business. Subsequent Annual Reports must be delivered to the Secretary of State between January 1 and April 15 each year thereafter.

A handwritten signature in cursive script that reads "Linda McCulloch".

Linda McCulloch  
Secretary of State



\* 0 2 5 1 5 4 8 \*



\* 1 5 5 6 1 6 7 \*



besa1503520163735b800-e-d251548

# SECRETARY OF STATE

## STATE OF MONTANA

### CERTIFICATE OF EXISTENCE

I, Linda McCulloch, Secretary of State of the State of Montana, do hereby certify that

MERLIN MEDIATION, COUNSELING & CONSULT, INC.

duly filed its Articles of Incorporation in this office on 31 July 2014, and on that date was created a body politic and corporate.

I further certify that all fees reflected in the records of the Secretary of State have been paid by said corporation and that the most recent annual report has been filed with this office.

I further certify that no articles of dissolution have been placed on record in this office by said corporation and my records indicate the corporation is in good standing under the laws of the State of Montana and authorized to transact in business and conduct its affairs in this state.

The Secretary of State cannot certify that tax and penalties owed to this state on record with the Department of Revenue are current. Please contact the Department of Revenue at (406) 444-6900 to obtain information on tax status.

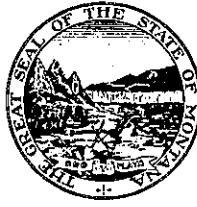


IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Montana, at Helena, the Capital, this 5 February 2015 .

LINDA MCCULLOCH  
Secretary of State

Certified File Number: D251548

SECRETARY OF STATE  
STATE OF MONTANA  
LINDA McCULLOCH



Montana State Capitol  
PO Box 202801  
Helena, MT 59620-2801  
(406) 444-3665  
<http://www.sos.mt.gov>

SUZANNE SEVERIN  
406-442-1040  
ANDERSON ZURMUEHLEN  
PO BOX 1040  
HELENA MT 59624

Date: February 5, 2015

RE: MERLIN MEDIATION, COUNSELING & CONSULT, INC.

Ms. Suzanne Severin

We have fulfilled your request for the following item for the above named entity:

Certified Copies

Thank you for giving this office the opportunity to serve you. If you have any questions regarding the material you were sent or need additional assistance, please do not hesitate to contact the Business Services professionals at (406)444-4273.

Sincerely

A handwritten signature in cursive script that reads "Linda McCulloch".

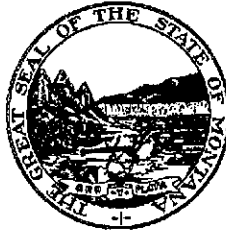
Linda McCulloch  
Montana Secretary of State

0125

**Sign up for our newsletter to receive updates about the office! Visit us online at [sos.mt.gov/Subscribe](http://sos.mt.gov/Subscribe).**

Disclaimer: The Secretary of State is required to return mail to the entity that submitted the paperwork to our office unless otherwise directed by the customer. Therefore, the entity name and mailing address appearing in this letter may not be affiliated as an owner/principal for the business name appearing in the box.

**SECRETARY OF STATE**  
**Linda McCulloch -- State of Montana**



Montana State Capitol  
PO Box 202801  
Helena, MT 59620-2801

CHRISTIAN P DIETRICH  
40 W LAWRENCE STE A  
HELENA MT 59601

**CERTIFICATE OF FILING**

I, LINDA McCULLOCH, Secretary of State of the State of Montana, do hereby certify that

**MERLIN MEDIATION, COUNSELING & CONSULT, INC.**

filed its ARTICLES OF INCORPORATION in this office and has fulfilled the applicable requirements set forth in law. By virtue of the authority vested in the office, I hereby issue this certificate evidencing filing effective on the date shown below. I wish you the best of luck with all your future endeavors as part of the Montana business community.

**Certified File Number:** D251548 - 1556167

**Dated:** August 1, 2014

**Effective Date:** July 31, 2014

The first Annual Report must be delivered to the Secretary of State between January 1 and April 15 of the year following the calendar year in which a Domestic or Foreign Corporation or Limited Liability Company was incorporated or authorized to transact business. Subsequent Annual Reports must be delivered to the Secretary of State between January 1 and April 15 each year thereafter.

A handwritten signature in cursive script that reads "Linda McCulloch".

Linda McCulloch  
Secretary of State



\* b 2 5 1 5 4 8 \*



\* 1 5 5 6 1 6 7 \*

1556167  
STATE OF MONTANA

FILED

JUL 31 2014

SECRETARY OF STATE

D 251548

ARTICLES OF INCORPORATION  
of  
MERLIN MEDIATION, COUNSELING & CONSULT, INC.  
A Montana Nonprofit Corporation

ARTICLE I: NAME

The name of the corporation is Merlin Mediation, Counseling & Consult, Inc.

ARTICLE II: PURPOSE

The corporation is a public benefit corporation within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code. The corporation is organized exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

ARTICLE III: TERM

The term of the corporation shall be perpetual, or until dissolved pursuant to the bylaws of the corporation.

ARTICLE IV: LIMITATIONS

**Private Benefit and Private Inurement.** No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the purpose clause hereof.

**Political Activity.** 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 any candidate for public office.

**Charitable Purpose.** Notwithstanding any other provision of this document, the corporation shall not carry on any other activities not permitted to be carried on (a) by any organization exempt from federal income tax under section 501 (c) (3) of the Internal Revenue Code, corresponding section of any future federal tax code, or (b) by an organization, contributions to which are deductible under section 170 (c) (2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

ARTICLE V: REGISTERED AGENT AND OFFICE

The registered agent of the corporation is Marisa Diaz-Waian. The street address of the registered

Received  
MT Secretary of State  
2014 JUL 31 PM 3:10

agent and principal office of the corporation is 1 Little Falcon Drive, Helena MT 59602. The mailing address of the registered agent and of the corporation is P.O. Box 1652, Helena MT 59624. Marisa Diaz-Waian accepts appointment as the registered agent of the corporation.

#### ARTICLE VI: DIRECTORS AND MEMBERS

The corporation will have no voting members. The management and affairs of the corporation will be at all times under the direction of a board of directors, whose operations in governing the corporation will be defined by statute and by the corporation's bylaws. No director will have any right, title, or interest in or to any property of the corporation.

#### ARTICLE VII: DISTRIBUTION OF ASSETS ON DISSOLUTION

Upon the dissolution of the corporation, assets will be distributed by the board of directors, after paying or making provisions for the payment of all debts, obligations, liabilities, costs and expenses of the corporation, *for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code*, or will be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of will be disposed of by a court of competent jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said court determines, which are organized and operated exclusively for such purposes.

#### ARTICLE VIII: DEBT OBLIGATIONS AND PERSONAL LIABILITY

No officer or director of this corporation will be personally liable for the debts or obligations of this corporation of any nature whatsoever, nor will any of the property of the officers or directors be subject to the payment of the debts or obligations of this corporation.

#### ARTICLE IX: INCORPORATOR

The incorporator of the corporation is Christian P. Dietrich. The mailing address of the incorporator is 40 W. Lawrence St., Suite A, Helena MT 59601. The undersigned incorporator certifies that he executes these Articles for the purposes herein stated, and that the statements made herein are true.

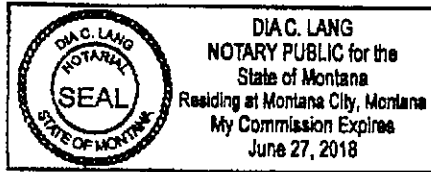
  
Christian P. Dietrich, Incorporator

Date: July 23, 2014

Subscribed to and sworn to before me this 23<sup>rd</sup> day of July, 2014,  
by Christian P. Dietrich as Incorporator of Merlin Mediation, Counseling & Consult, Inc.

*Dia C. Lang*  
(Notary Signature)

(Notarial Seal)



NOTARY PUBLIC FOR THE STATE OF MT

Printed Name: \_\_\_\_\_

Residing in: \_\_\_\_\_

My Commission expires \_\_\_\_\_, 20\_\_\_\_

Date of this notice: 07-31-2014

Employer Identification Number:  
47-1479303

Form: SS-4

Number of this notice: CP 575 A

MERLIN MEDIATION COUNSELING &  
CONSULT INC  
PO BOX 1652  
HELENA, MT 59624

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

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

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 47-1479303. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

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

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

Form 941	04/30/2015
Form 940	01/31/2016

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

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

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

MERLIN MEDIATION COUNSELING &  
CONSULT INC  
PO BOX 1652  
HELENA, MT 59624



BYLAWS  
OF  
MERLIN MEDIATION, COUNSELING & CONSULT, INC.

A Montana Nonprofit Corporation

ARTICLE I: NAME AND PRINCIPAL OFFICE

The name of the corporation is Merlin Mediation, Counseling & Consult, Inc. The principal office of the corporation is located in Lewis and Clark County, State of Montana.

ARTICLE II: PURPOSES

- 2.1. Generally. The corporation is a public benefit corporation within the meaning of Section 501(c)(3) of the Internal Revenue Code. The corporation is organized exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code.
- 2.2. Specifically. Without limiting the purposes of the corporation as expressed in Section 2.1, the corporation specifically aims:
- (A) To educate the public on the benefits, relevancy and application of philosophy (applied and academic), and related educational/scholarly endeavors in the fields of philosophy, psychology and law;
  - (B) To promote the advancement of various aspects of philosophy (applied and academic), psychology and/or law as branches of knowledge and forms of practice;
  - (C) To enhance the global and community health and well-being through application of these disciplines, by providing access to low-cost or free-services in the fields of philosophical counseling (grief, qualitative, death, dying & end-of-life issues, thanatology-related, other), philosophical mediation (elder, other), and philosophical consult (educational/scholarly contributions and services, training, other); and by providing access to information and/or opportunities relevant to the above disciplines.

ARTICLE III: LIMITATIONS

- 3.1 Private Benefit and Private Inurement. 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 in Article II.

- 3.2 Political Activity. 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 any candidate for public office.
- 3.3 Charitable Purpose. Notwithstanding any other provision of this document, the corporation shall not carry on any activities not permitted to be carried on by: (a) any organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code; or (b) any organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.
- 3.4 Distribution of Assets on Dissolution. Upon the dissolution of the corporation, assets will be distributed by the board of directors, after paying or making provisions for the payment of all debts, obligations, liabilities, costs and expenses of the corporation, for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or will be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of will be disposed of by a court of competent jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said court determines, which are organized and operated exclusively for such purposes.

#### ARTICLE IV: MEMBERS

The corporation will have no members.

#### ARTICLE V: DIRECTORS

- 5.1 General Powers. All corporate powers shall be exercised by or under the authority of the board of directors. The business and affairs of the corporation shall be managed under the direction of the board of directors.
- 5.2. Number, Tenure, and Qualifications of Directors. The number of directors of the corporation shall be no less than 3 and no more than 9. Each director shall have one vote on any matter that comes before the board of directors. Each director of the corporation elected after the effective date of these bylaws shall have a term of three (3) years. Directors of the corporation may serve for more than one term. Each director shall hold office until the expiration of his or her term or until removed in accordance with Section 5.11. If a director's term expires, the director shall continue to serve until the board has elected and qualified a successor or until there is a decrease in the number of directors.
- 5.3. Regular Meetings of the Board of Directors. The board of directors shall hold a regular annual meeting at 12 p.m. on December 31<sup>st</sup>, or at such time as the board of directors otherwise agree. No notice of the regular annual meeting other than this bylaw is required.

The board of directors may provide, by resolution, the date, time and place of additional regular meetings. Regular board of director meetings may be held by conference telephone, if convened in accordance with Section 5.5.

- 5.4. Special Meetings of the Board of Directors. The Executive Director or 20% of the directors then in office may call special meetings of the board of directors. Those authorized to call special board meetings may fix any place within the county where the corporation has its principal office as the special meeting place. Special board of director meetings may be held by conference telephone, if convened in accordance with Section 5.5.
- 5.5. Board of Director Meetings by Conference Telephone or Similar Communications Equipment. The board of directors or any designated committee may participate in a board or committee meeting by means of a conference telephone, video chat, or similar communications equipment, provided all persons entitled to participate in the meeting received proper notice of the meeting in accordance with Section 5.6, and provided all persons participating in the meeting can hear each other at the same time. A director participating in a meeting described in this Section 5.5 is deemed present in person at the meeting. The chairperson of the meeting may establish reasonable rules as to conducting the meeting.
- 5.6. Notice of and Waiver of Notice for Special Director Meetings.
  - (A) Notice. The corporation's secretary or executive director shall give written notice of any special director meeting at least 2 days before the meeting. The notice shall include the meeting place, day and hour. If the meeting is to be held by conference telephone or similar communications equipment, (regardless of whether it is regular or special), the secretary or executive director must provide instructions for participating in the telephone meeting.
  - (B) Waiver of Notice. Any director may waive notice of any meeting. The waiver must be in writing, signed by the director entitled to the notice, and filed with the minutes or corporate records. A director's attendance at a meeting waives the director's right to object to lack of notice or defective notice of the meeting, unless the director, upon arriving at the meeting or prior to the vote on a matter not properly noticed, objects to lack of notice and does not vote for or assent to that action. The notice or waiver of notice need not specify the business to be transacted at, or the purpose of, any special board meeting.
- 5.7. Conduct of Board of Director Meetings. Any person chosen by the directors present shall call the meeting of the directors to order and shall act as the chairperson of the meeting. The chairperson, or the chairperson's designee, shall establish rules of the meeting that will freely facilitate debate and decision making. The chairperson will indicate who may speak when and when a vote will be taken. The secretary of the corporation shall act as the secretary of

all meetings of the directors, unless the chairperson appoints another person to act as the secretary of the meeting.

- 5.8. Director Quorum. One-third of the number of directors in office immediately before the meeting begins shall constitute a quorum of the board of directors for the transaction of business at any board of director meeting, with the exception that a minimum of two directors are necessary to constitute a quorum.
- 5.9. Directors and Manner of Acting.
- (A) Required Number to Constitute Act. The act of a majority of the directors present at a meeting at which a quorum is present when the vote is taken shall be the act of the board of directors. If no quorum is present at a meeting of directors, the directors may not take any action other than to adjourn the meeting to a later date.
  - (B) Director Approval. The corporation shall deem a director to have approved of an action taken if the director is present at a meeting of the board unless:
    - (i) the director objects at the beginning of the meeting (or promptly upon arrival) to holding it or transacting business at the meeting; or
    - (ii) the director's dissent or abstention from the action taken is entered in the minutes of the meeting; or
    - (iii) the director delivers written notice of dissent or abstention to the presiding officer of the meeting before its adjournment or to the corporation immediately after adjournment of the meeting.

The right of dissent or abstention is not available to a director who votes in favor of the action taken.

- 5.10. Director Action Without a Meeting. The directors may act on any matter generally required or permitted at a board meeting, without actually meeting, if:
- (A) all the directors take the action,
  - (B) each director signs a written consent describing the action taken, and
  - (C) the signed written consents are included in the minutes filed with the corporate records reflecting the action taken.

Action taken by written consent is effective when the last director signs the written consent, unless the written consent specifies a different effective date. A signed written consent has

the effect of a meeting vote and may be referred to as a meeting vote in any document.

- 5.11. Removal of Directors. A director may be removed, with or without cause, if a two-thirds majority of the directors then in office votes for the removal.
- 5.12. Board of Director Vacancies. If a vacancy occurs on the board of directors, including a vacancy resulting from an increase in the number of directors, the directors may fill the vacancy. If the directors remaining in office constitute fewer than a quorum of the board, they may fill the vacancy by the affirmative vote of a majority of all the directors remaining in office. If a director resigns effective at a specific later date, the directors may fill the vacancy, before the vacancy occurs, but the new director may not take office until the vacancy actually occurs. The term of a director filling a vacancy resulting from the resignation or removal of a director shall expire when the resigning or removed director's term would have expired. A director filling a vacancy resulting from an increase in the number of directors shall serve for the term provided for in Section 5.2.
- 5.13. Compensation, Loans to, or Guaranties for Directors.
- (A) Director Compensation. The board of directors may, upon approval of the majority of the board, pay each director's expenses incurred in attending each board meeting or committee meeting of the board. The directors shall not be paid a salary or fee for attending the meeting or for service on the board. A director may, however, serve the corporation as an employee or independent contractor and receive reasonable compensation.
  - (B) Loans to or Guaranties for Directors. The corporation may not lend money to or guarantee the obligation of a director of the corporation.
- 5.14. Board Committees.
- (A) Creation of Board Committees. The board of directors may create one or more committees and appoint members of the board to serve on them. Each committee must have 2 or more directors, who serve at the pleasure of the board of directors.
  - (B) Selection of Members. To create a committee and appoint members to it, the board must acquire approval by the majority of all the existing directors when the action is taken.
  - (C) Required Procedures. Sections 5.4, 5.5, 5.6, 5.7, 5.8, 5.9 and 5.10 of this Article V, which govern meetings, notice and waiver of notice, quorum and voting requirements, conduct of the board of directors, and action without meetings, apply equally to committees and their members. In addition, committees shall keep regular minutes of their proceedings and report the same to the board of directors.

Committees are subject to all the procedural rules governing the operation of the board itself.

- (D) Authority. Each committee may exercise the specific board authority which the board of directors confers upon the committee in the resolution creating the committee; provided, however, a committee may not:
  - (i) approve dissolution, merger, or the sale, pledge, or transfer of all or substantially all of the corporation's assets;
  - (ii) elect, appoint, or remove directors or fill vacancies on the board of directors or on any of its committees; or
  - (iii) adopt, amend, or repeal the articles or bylaws.

#### 5.15. Non-Board Committees.

- (A) Creation of Non-Board Committees. The board of directors may create committees that are composed of both members of the board and non-board members. At least one member of the board must serve on any non-board committee.
- (B) Selection of Members. To create a non-board committee and appoint members to it, the board must acquire approval by the majority of all the existing directors when the action is taken. The non-board committee, once created by the board of directors, may select its own membership.
- (C) Required Procedures. The board shall specify any required procedures that a non-board committee must observe upon creation of the non-board committee, which may differ from procedures governing the conduct of the board of directors. Committees shall keep regular minutes of their proceedings and report the same to the board of directors.
- (D) Authority. Non-board committees differ from board committees in that the board may not delegate full board authority to a non-board committee. Non-board committees may, however, exercise authority over any functions which the board may responsibly and legally delegate to non-board members, subject to the overarching control and oversight of the board of directors. By way of example, any management or other function which may be delegated to the corporation's officers or employees may be delegated to a non-board committee.

### ARTICLE VI: OFFICERS

6.1. Number of Officers. The officers of the corporation shall be an executive director, secretary,

and treasurer. The board of directors shall appoint each of these officers and may assign officers the duties set out in these bylaws or any other duties the board may determine. The board may appoint other officers in its discretion. The same individual may simultaneously hold more than one office in the corporation, except that the Executive Director and the Secretary shall not be the same individual.

- 6.2. Appointment and Term of Office. The board of directors shall appoint officers of the corporation for a term that the board determines. If the board does not specify a term, the officers shall hold office for one year or, within that year, until they resign, die or are removed in a manner provided in Section 6.3. A designation of a specified term does not grant to the officer any contract rights, and the board can remove the officer at any time prior to the termination of the designated term.
- 6.3 Removal of Officers. The board of directors may remove any officer or agent any time, with or without cause. The removal shall be without prejudice to the contract rights, if any, of the person removed. A board's appointment of an officer or agent shall not of itself create contract rights.
- 6.4. The Executive Director. The executive director shall be the principal executive officer of the corporation. The executive director shall be subject to the control of the board of directors, and shall in general supervise and control, in good faith, all of the business and affairs of the corporation.
- 6.5. The Secretary. The secretary shall perform the following tasks, or cause the following tasks to be performed: (a) create and maintain one or more books for the minutes of the board of directors; (b) provide that all notices are served in accordance with these bylaws or as required by law; (c) be custodian of the corporate records; and (d) in general perform all duties incident to the office of secretary and any other duties that the executive director or the board may assign to the secretary. When requested or required, the secretary shall authenticate any records of the corporation.
- 6.6. The Treasurer. The treasurer shall perform the following tasks, or cause the following tasks to be performed: (a) have charge and custody of and be responsible for all funds and securities of the corporation; (b) receive and give receipts for moneys due and payable to the corporation from any source, and deposit all moneys in the corporation's name in banks, trust companies, or other depositories that the board shall select; (c) submit the books and records to a Certified Public Accountant or other accountant for annual audit or review, if any; and (d) in general perform all of the duties incident to the office of treasurer and any other duties that the executive director or board may assign to the treasurer. If required by the board of directors, the treasurer shall give a bond for the faithful performance of the treasurer's duties and as insurance against the misappropriation of funds. If a bond is required, it shall be in a sum and with the surety or sureties that the board of directors shall determine.

- 6.7. Salaries, Loans to, or Guaranties for Officers. The board of directors may fix and or adjust salaries of the officers from time to time. The corporation may not lend money to or guarantee the obligation of an officer of the corporation.

## ARTICLE VII: INDEMNIFICATION

- 7.1 Provisions for Indemnification of Directors, Officer, Employees and Agents. The corporation will indemnify its directors, officers, employees and agents made a party to any proceeding by reason of the fact that any such person is or was a director, officer, employee, or agent of the corporation, and may advance expenses incurred in defense, if the individual:
- (a) engaged in good faith conduct;
  - (b) reasonably believed:
    - (i) in the case of conduct in the individual's official capacity with the corporation, that the conduct was in its best interests; and
    - (ii) in all other cases, that the conduct was at least not opposed to its best interests; and
  - (c) in the case of any criminal proceeding, had no reasonable cause to believe the conduct was unlawful.

In addition to the foregoing, the corporation will indemnify a director who was wholly successful, on the merits or otherwise, in the defense of any proceeding to which the director was a party because the individual is or was a director of the corporation, against reasonable expenses actually incurred by the director in connection with the proceeding.

- 7.2 When Indemnification Prohibited. The corporation will not indemnify a director, officer, employee or agent:
- (a) in connection with a proceeding by or in the right of the corporation in which the individual was adjudged liable to the corporation; or
  - (b) in connection with any other proceeding that charges improper personal benefit to the individual, whether or not involving action in the individual's official capacity, in which the individual was adjudged liable on the basis that personal benefit was improperly received by the individual.

- 7.3 Determination. No indemnification shall be made under this Article until a determination



has been made that indemnification of the individual is permissible under Sections 7.1 and 7.2. Such determination shall be made:

- (A) by the board of directors by a majority vote of a quorum consisting of directors not at the time parties to the proceeding; or
- (B) if such a quorum cannot be obtained, then by a majority vote of a committee designated by the board of directors consisting solely of two or more directors not at the time parties to the proceeding; or
- (C) by special legal counsel selected by the board of directors or a committee thereof by vote as set forth in subparagraph (a) or (b) of this Section 7.3, or if the requisite quorum of the full board cannot be obtained and such committee cannot be established, then by a majority vote of the full board, in which selection directors who are parties may participate.

Authorization of indemnification and evaluation as to the reasonableness of expenses shall be made in the same manner as the determination that indemnification is permissible, except that if the determination that indemnification is permissible is made by special legal counsel, authorization of indemnification and evaluation as to the reasonableness of expenses shall be made in the manner specified in subparagraph (c) of this Section 7.3 for the selection of such counsel. A director may not be indemnified until 20 days after the requisite notice has been given by the secretary to the Attorney General pursuant to Article VIII.

7.4. Advances. Reasonable expenses incurred by an individual who is a party to a proceeding may be paid or reimbursed by the corporation in advance of the final disposition of such proceeding upon receipt by the corporation of:

- (A) a written affirmation by the individual of his good faith belief he has met the standard of conduct necessary for indemnification by the corporation as authorized in Section 7.1;
- (B) a written undertaking by or on behalf of the individual to repay such amount if it is ultimately determined that he has not met such standard of conduct; and
- (C) after a determination is made that the facts then known to those making the determination would not preclude indemnification under this Article VII.

7.5 Insurance. The board of directors may authorize the purchase and maintenance of insurance on behalf of any Agent, as defined in Section 7.6, against any liability asserted against or incurred by any Agent in such capacity or arising out of the Agent's status as such, whether or not the corporation would have the power to indemnify the Agent against the liability.

- 7.6 Definition of "Agent." "Agent" means any person who is or was a director, officer, employee, or other agent of the corporation, or is or was serving at the request of the corporation as an agent of another entity, who was acting in the authorized course and scope of his or her agency when the incident subject to indemnification arose.

#### ARTICLE VIII: REQUIRED NOTIFICATION OF ATTORNEY GENERAL

The secretary of the corporation shall notify the Attorney General of the State of Montana when dissolution, indemnification, merger, removal of directors by judicial proceeding, or the sale of assets (as these events are defined in the Montana Nonprofit Corporation Act) is about to occur. The secretary shall deliver notice in the manner required by each event and cooperate with the Attorney General in providing necessary information.

##### 8.1 Dissolution.

- (A) In the event of dissolution, the secretary shall give the Attorney General written notice that the corporation intends to dissolve at or before the time the secretary delivers articles of dissolution to the secretary of state. The notice must include a copy or summary of the plan of dissolution.
- (B) The corporation shall not transfer or convey assets as part of the dissolution process until 20 days after the secretary has given the written notice required by Section 5.1(a)(i) to the Attorney General or until the Attorney General has consented in writing to the dissolution or indicated that the Attorney General will not take action in respect to transfer or conveyance, whichever is earlier.
- (C) When the corporation has transferred or conveyed all or substantially all of its assets following approval of dissolution, the board shall deliver to the Attorney General a list showing those, other than creditors, to whom the corporation transferred or conveyed assets. The list must indicate the address of each person, other than creditors, who received assets and an indication of what assets each received.

8.2 Indemnification. The secretary of the corporation must give the Attorney General written notice of its proposed indemnification of a director. The corporation may not indemnify a director until 20 days after the effective date of the written notice.

8.3 Merger. The secretary of the corporation must give the Attorney General written notice of a proposed merger of the corporation, and include with the notice a copy of the proposed plan of merger, at least 20 days before consummation of any merger.

8.4 Removal of Directors. The secretary of the corporation must give written notice to the Attorney General if the corporation commences a judicial proceeding to remove a director.

- 8.5 Sale of assets. The secretary of the corporation must give written notice to the Attorney General 20 days before the corporation sells, leases, exchanges, or otherwise disposes of all or substantially all of its property if the transaction is not in the usual and regular course of its activities, unless the Attorney General has given the corporation a written waiver of this subsection.

#### ARTICLE IX: POLICIES

The board of directors may adopt such policies and procedures as the board determines is in the best interests of the corporation. The board shall ensure that any policies and procedures adopted are reviewed on a periodic basis.

#### ARTICLE X: CONTRACTS

The board of directors may authorize any officer or agent to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation. This authority may be general or confined to a specific instance. Unless so authorized by the board of directors, no officer, agent, or employee shall have any power or authority to bind the corporation by any contract or engagement, or to pledge its credit, or to render it liable monetarily for any purpose or for any amount.

#### ARTICLE XI: AMENDMENTS

These bylaws may be altered, amended or repealed, and new bylaws may be adopted, at any regular or special meeting of the board of directors by the affirmative vote of a majority of all directors then in office.

#### ARTICLE XII: CORPORATE RECORDS

The corporation shall keep correct and complete books and records of account, and shall also keep minutes of the proceedings of its board of directors. All books and records of the corporation may be inspected by any director, or his agent or attorney, for any proper purpose under the Montana Nonprofit Corporation Act, at any reasonable time. The corporation shall keep at its principal office a copy of its federal tax exemption application, if any, along with any supporting materials submitted along with the application, and any IRS documents issued with respect to the application. The corporation shall also keep at its principal office, for at least three years from date of filing, its annual information returns, along with all schedules and supporting documentation filed with the return, which shall be open to public inspection and copying to the extent required by law.

#### ARTICLE XIII: SEVERABILITY AND CONSTRUCTION

- 13.1 Severability. If any provision of these bylaws is determined to be invalid, illegal or

unenforceable, then the validity, legality and enforceability of the remaining provisions of these bylaws will not be affected or impaired in any way.

- 13.2 Construction. Unless the context requires otherwise, the general provisions, rules of construction, and definitions of the Montana Nonprofit Corporation Act shall govern the construction of these bylaws. Without limiting the generality of the above, the masculine gender includes the feminine and neuter, the singular number includes the plural, the plural number includes the singular, and the term "person" includes both the corporation and a natural person. All references to statutes, regulations and laws shall include any future statutes, regulations and laws that replace those referenced.

#### CERTIFICATE OF ADOPTION OF BYLAWS

We, the undersigned, being the directors of Merlin Mediation, Counseling & Consult, Inc., do hereby certify that these bylaws were approved and adopted on the date below.

DATED this 6<sup>th</sup> day of November, 2014.

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Dr. J. Angelo Corlett

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Mr. Arnold McMahon

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Mr. Troy DaRonco

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Dr. J. Angelo Corlett

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Mr. Arnold McMahon

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Mr. Troy DaRonco

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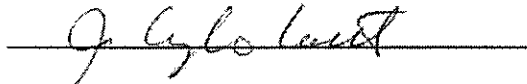
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Mr. Troy DaRonco

WAIVER OF NOTICE AND CONSENT TO THE HOLDING OF  
THE FIRST MEETING OF THE BOARD OF DIRECTORS

MERLIN MEDIATION, COUNSELING & CONSULT, INC.

The following directors of Merlin Mediation, Counseling & Consult, Inc., hereby waive notice and consent to the holding of the first meeting of the board of directors of the corporation on November 6<sup>th</sup>, 2014, and consent to the transaction of any and all business at such meeting of the directors.



J. Angelo Corlett, Director

Date: 6 November 2014

\_\_\_\_\_

Arnold McMahon, Director

Date: \_\_\_\_\_

\_\_\_\_\_

Troy DaRonco, Director

Date: \_\_\_\_\_



WAIVER OF NOTICE AND CONSENT TO THE HOLDING OF  
THE FIRST MEETING OF THE BOARD OF DIRECTORS

MERLIN MEDIATION, COUNSELING & CONSULT, INC.

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---

J. Angelo Corlett, Director

Date: \_\_\_\_\_

Arnold McMahon

Arnold McMahon, Director

Date: 11/6/14

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Troy DaRonco, Director

Date: \_\_\_\_\_

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WAIVER OF NOTICE AND CONSENT TO THE HOLDING OF  
THE FIRST MEETING OF THE BOARD OF DIRECTORS

MERLIN MEDIATION, COUNSELING & CONSULT, INC.

The following directors of Merlin Mediation, Counseling & Consult, Inc., hereby waive notice and consent to the holding of the first meeting of the board of directors of the corporation on November 6<sup>th</sup>, 2014, and consent to the transaction of any and all business at such meeting of the directors.

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J. Angelo Corlett, Director

Date: \_\_\_\_\_

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Arnold McMahon, Director

Date: \_\_\_\_\_



Troy DaRonco, Director

Date: 11/06/14

Dated this 6<sup>th</sup> day of November, 2014.

Tricia Clemons

Tricia Clemons, Secretary

# CONFLICT OF INTEREST POLICY

## MERLIN MEDIATION, COUNSELING & CONSULT, INC.

This conflict of interest policy is designed to protect the interests of Merlin Mediation, Counseling & Consult, Inc. ("Merlin MCC"), when it contemplates entering into a transaction or arrangement that might benefit the private interests of officers, directors, or key employees of Merlin MCC, or their families or related business entities. The policy is designed to foster public confidence in the integrity of Merlin MCC and to safeguard its tax-exempt status. The policy is intended to supplement, but not replace, applicable state and federal laws governing conflicts of interest.

### ARTICLE I. DEFINITIONS.

1. **"Conflict of Interest."** A conflict of interest is present when, in the judgment of the board of directors, an interested person's stake in the transaction is such that it reduces the likelihood, or appears to reduce the likelihood, that the interested person's influence can be exercised impartially in the best interests of Merlin MCC. For example, conflicts of interest may arise in the relations of directors, officers, or employees in management positions with any of the following third parties:
  - a. Persons and firms supplying goods and services to Merlin MCC.
  - b. Persons and firms from whom Merlin MCC leases property and equipment.
  - c. Persons and firms with whom Merlin MCC is dealing or planning to deal with regarding the gift, purchase or sale of real estate, securities, or other property.
  - d. Competing or affinity organizations.
  - e. Donors and other supporters of Merlin MCC.
  - f. Agencies, organizations, and associations which affect the operations of Merlin MCC.
  - g. Family members, friends, and other employees.
2. **"Interested Party."** Any director, officer, or employee in a management position, or any person with the responsibilities of any of these positions.
3. **"Interest."** Any commitment, investment, relationship, obligation, or involvement, financial or otherwise, direct or indirect, that may influence or appear to influence a person's judgment. For example, such an interest might arise through:

- a. Owning stock or holding debt or other proprietary interests in any third party dealing with Merlin MCC.
  - b. Holding office, serving on the board, participating in management, or being otherwise employed (or formerly employed) with any third party dealing with Merlin MCC.
  - c. Receiving remuneration for services with respect to individual transactions involving Merlin MCC.
  - d. Using Merlin MCC's time, personnel, equipment, supplies, or good will for other than Merlin MCC-approved activities, programs, and purposes.
  - e. Receiving personal gifts or loans from third parties dealing or competing with Merlin MCC. Receipt of any gift is disapproved except gifts of a value less than \$50, which could not be refused without discourtesy. No personal gift of money should ever be accepted.
4. **"Transaction."** Any transaction, agreement, or arrangement between an interested party and Merlin MCC, or between Merlin MCC and any third party where an interested party has an interest in the transaction or any party to it.

## ARTICLE II. PROCEDURES.

1. **Duty to Disclose.** All interested parties must disclose all material facts regarding their interest in any transaction to the board of directors upon learning of the proposed transaction.
2. **Determining Whether a Conflict of Interest Exists.** The board of directors must determine if a conflict of interest exists. The interested party involved with the transaction must not be present during the board's discussion or determination of whether a conflict of interest exists, except as provided in Section II(3)(A) below.
3. **Procedures for Addressing Conflicts of Interest.** The board must follow the procedures set forth below in order to determine what measures are needed to protect Merlin MCC's interests in light of the nature of the conflict, to decide whether to enter the transaction and, if so, to ensure that the terms of the transaction are appropriate and fair to Merlin MCC.
  - A. The board may ask questions of, and receive presentations from the interested party, but must deliberate and vote on the transaction in his or her absence. The board must ensure that all material facts regarding the

transaction and any conflicts of interest have been disclosed, and must compile appropriate data, such as comparability studies, to determine the fair market value for the transaction.

- B. After exercising due diligence, the board must determine whether Merlin MCC can obtain with reasonable efforts a more advantageous transaction or arrangement that would eliminate any conflicts of interest. If a more advantageous transaction is not reasonably possible, the board must determine whether the transaction is in Merlin MCC's best interests, and whether it is fair and reasonable to Merlin MCC.
- C. The majority of directors who are not interested parties may then decide to enter into the transaction, in conformity with the determination in Section II(3)(B).
- D. The minutes of any meeting of the board during which this policy is implicated must contain the name of each interested party who disclosed or was otherwise determined to have an interest in the transaction; the nature of the interest, and whether it was determined to constitute a conflict of interest; any alternative transactions considered, and any comparability data or other information obtained and relied upon by the board, and how such information was obtained; the members of the board who were present during the deliberations, and the extent to which any interested parties were excluded from those deliberations; the result of the vote, including the directors who voted; and, the terms of any transaction that was approved.
- E. If the board has reasonable cause to believe that an interested party has failed to disclose actual or possible conflicts of interest, including those arising from any transaction with a related interested person, it must inform the interested party of the basis for this belief, and must afford the interest party an opportunity to explain the alleged failure to disclose. If, after hearing the interested party's explanation, and after conducting any further investigation warranted by the circumstances, the board determines that the interested party has failed to disclose an actual or possible conflict of interest, the board will take appropriate disciplinary and corrective action.

### **ARTICLE III.           ANNUAL DISCLOSURE**

By January 31 of each year, every director, officer, and employee in a management position, and any person with the responsibilities of any of those positions, must sign and complete the attached conflict of interest acknowledgement and disclosure form. The acknowledgement affirms that the person has received a copy of this conflict of interest policy, has read and understood the policy, and has agreed to comply with the policy. The disclosure discloses the person's financial interests and family relationships that could give rise to conflicts of interest. The board will review each questionnaire. If at any time during the year, the information in a person's annual statement changes materially, the person must disclose those changes by revising the annual disclosure form and providing it to the board.

#### **ARTICLE IV. PERIODIC REVIEW**

To ensure Merlin MCC operates in a manner consistent with its charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews will be conducted. Such reviews may, but need not, engage outside advisors, and will include the following subjects:

1. Whether any compensation arrangements and benefits provided are reasonable, based on competent survey information, and are the result of arm's length bargaining; and
2. Whether all transactions or arrangements conform to Merlin MCC's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further Merlin MCC's charitable purposes, do not result in private inurement or impermissible private benefit, and do not result in an excess benefit transaction.

Adopted by the board of directors this 6<sup>th</sup> day of November, 2014.

## CONFLICT OF INTEREST DISCLOSURE AND ACKNOWLEDGEMENT

### MERLIN MEDIATION, COUNSELING & CONSULT, INC.

This disclosure statement requires you to provide information concerning certain parties that are related to you. These persons are defined as “affiliated persons” and include the following:

- A. Your spouse, domestic partner, child, mother, father, brother or sister;
- B. Any corporation or organization of which you are an employee, director, officer, whole or partial owner, partner, or are directly or indirectly a debt holder or the beneficial owner of any class of equity securities; and
- C. Any trust or other estate in which you have a substantial beneficial interest or as to which you serve as a trustee or in a similar capacity.

1. NAME: (Please print)

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2. CAPACITY:

\_\_\_\_\_ Director

\_\_\_\_\_ Officer

\_\_\_\_\_ Committee member

\_\_\_\_\_ Employee (position): \_\_\_\_\_

3. Have you or any of your affiliated persons provided services or property to Merlin MCC in the past year?

\_\_\_\_\_ YES \_\_\_\_\_ NO

If yes, please describe the nature of the services or property. If an affiliated person is involved, please describe the identity of the affiliated person and your relationship with that person:



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4. Have you or any of your affiliated persons purchased services or property from Merlin MCC in the past year?

\_\_\_\_\_YES \_\_\_\_\_NO

If yes, please describe the purchased services or property. If an affiliated person is involved, please describe the identity of the affiliated person and your relationship with that person:

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5. Please indicate whether you or any of your affiliated persons had any direct or indirect interest in any business transaction(s) in the past year to which Merlin MCC was or is a party?

\_\_\_\_\_YES \_\_\_\_\_NO

If yes, describe the transaction(s). If an affiliated person is involved, please describe the identity of the affiliated person and your relationship with that person:

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6. Were you or any of your affiliated persons indebted to pay money to Merlin MCC at any time in the past year (other than travel advances or the like)?

\_\_\_\_\_YES \_\_\_\_\_NO

If yes, please describe the indebtedness. If an affiliated person is involved, please describe the identity of the affiliated person and your relationship with that person:

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7. In the past year, did you or any of your affiliated persons receive, or become entitled to receive, directly or indirectly, any personal benefits from Merlin MCC or as a result of your relationship with Merlin MCC, that in the aggregate could be valued in excess of \$1,000 (not including any compensation directly related to your duties to Merlin MCC)?

\_\_\_\_\_ YES \_\_\_\_\_ NO

If yes, please describe the benefit(s). If an affiliated person is involved, please describe the identity of the affiliated person and your relationship with that person:

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8. Are you or any of your affiliated persons a party to or have an interest in any pending legal proceedings involving Merlin MCC?

\_\_\_\_\_ YES \_\_\_\_\_ NO

If yes, please describe the proceeding(s). If an affiliated person is involved, please describe the identity of the affiliated person and your relationship with that person:

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9. Are you aware of any other events, transactions, arrangements or other situations that have occurred or may occur in the future that you believe should be examined by Merlin MCC's board of directors in accordance with the terms and intent of Merlin MCC's conflict of interest policy?

\_\_\_\_\_ YES \_\_\_\_\_ NO

If yes, please describe the situation(s). If an affiliated person is involved, please describe the identity of the affiliated person and your relationship with that person:

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I HERBY CONFIRM that I have read and understood Merlin MCC's conflict of interest policy, and that to the best of my knowledge, my responses to the above questions are complete and correct. I agree that if I become aware of any information that might indicate that this disclosure is inaccurate or that I have not complied with this policy, I will notify the board immediately, and will revise this disclosure form and provide it to the board.

---

Signature

---

Date

# GIFT ACCEPTANCE AND FUNDRAISING POLICY

## MERLIN MEDIATION, COUNSELING & CONSULT, INC.

Merlin Mediation, Counseling & Consult, Inc. ("Merlin MCC") encourages the solicitation and acceptance of gifts for purposes that will help it further and fulfill its mission. As a public charity within the meaning of IRC Section 501(c)(3), fundraising is essential to the organization's financial health and its qualification for tax-exempt status. The following policies and procedures govern fundraising practices and acceptance of gifts made to Merlin MCC or for the benefit of any of its programs.

### ARTICLE I: FUNDRAISING POLICY AND PROCEDURES

**1. Oversight and Legal Compliance.** All fundraising activity for Merlin MCC will be supervised, coordinated and directed by the Executive Director. The board of directors shall review all fundraising activity by Merlin MCC on at least an annual basis. The Executive Director and board of directors shall ensure that all fundraising activities are conducted in accordance with all applicable laws.

**2. Use of Fundraising Professionals.** Third parties not directly affiliated with Merlin MCC must have written permission from the Executive Director prior to any solicitation on behalf of Merlin MCC. Third party fundraisers engaged by Merlin MCC must provide Merlin MCC with proof of registration with all required state and local authorities, and their representation of the organization must be evidenced by a written agreement approved by Merlin MCC.

**3. Donor Privacy Policy.** Merlin MCC respects the privacy of donors, and will not sell or otherwise make available the names and contact information of its donors, except where disclosure is required by law.

**4. Charitable Solicitation Registration Requirements.** As an organization with planned fundraising activities in multiple states, Merlin MCC will comply with the laws of all states requiring registration **prior to** solicitation of charitable contributions from residents of that state. As of the effective date of this policy, nearly all states require such registration, although some, like Montana, do not. Nearly all of these states accept the Unified Registration Statement, and Merlin MCC will endeavor to use the URS<sup>1</sup> whenever possible. The Executive Director will be responsible for ensuring compliance with state laws.

**5. Charleston Principles.** As an organization with planned online fundraising activities, including the intent to solicit online donations through a website allowing users to donate directly to the organization, Merlin MCC will follow the Charleston Principles in determining whether it is obligated to undertake charitable solicitation registration in any given state. The following rules contained in the Charleston Principles govern Merlin MCC's online fundraising operations.

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<sup>1</sup> See [www.multistatefiling.org](http://www.multistatefiling.org); the URS itself is available at [http://www.multistatefiling.org/urs\\_webv402.pdf](http://www.multistatefiling.org/urs_webv402.pdf).

- A. Merlin MCC will register in any states where the organization:
- Specifically targets people located in the state for solicitation; **OR**
  - Receives contributions from the state on a repeated and ongoing basis, or on a substantial basis (i.e., of a significant amount) through its website.
- No hard-and-fast rules apply to the determination of whether contributions are “repeated and ongoing” or “substantial.” The Executive Director will make such determinations on a case-by-case basis in consultation with appropriate professionals.
- B. Merlin MCC will register in any states where it solicits contributions from residents of the state using e-mail. Email solicitations are generally treated the same as solicitations made via telephone or direct mail.
- C. Merlin MCC will register in any states where it solicits the sale of a product or service to residents of the state, while representing that some portion of the price will be given to a charitable organization or used for a charitable purpose.

## **ARTICLE II. GIFT ACCEPTANCE POLICY.**

**1. Purpose and Scope.** The board of directors of Merlin MCC and its staff solicit current and deferred gifts from individuals, corporations, and foundations to secure its future growth and missions. Because gifts come in a variety of forms and carry substantially different risks and responsibilities, these policies and procedures govern the acceptance of gifts by Merlin MCC and provide guidance to prospective donors and their advisors. The provisions of these policies shall apply to all gifts to Merlin MCC for any of its programs or services.

The mission of Merlin MCC serves as the most important consideration in any determination of whether Merlin MCC should engage in a particular type of fundraising or accept a particular gift. Merlin MCC’s mission is:

- (A) To educate the public on the benefits, relevancy and application of philosophy (applied and academic), and related educational/scholarly endeavors in the fields of philosophy, psychology and law;
- (B) To promote the advancement of various aspects of philosophy (applied and academic), psychology and/or law as branches of knowledge and forms of practice;
- (C) To enhance the global and community health and well-being through application of these disciplines, by providing access to low-cost or free-services in the fields of philosophical counseling (grief, qualitative, death, dying & end-of-life issues, thanatology-related, other), philosophical mediation (elder, other), and philosophical consult (educational/scholarly contributions and services, training, other); and by providing access to information and/or opportunities relevant to the above disciplines.

**2. Use of Legal Counsel.** Merlin MCC shall seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate, as determined by the Executive Director or the board of directors. Review by counsel should be strongly considered for:

- A. Closely held stock transfers that are subject to restrictions or buy-sell agreements;
- B. Documents naming Merlin MCC as trustee;
- C. Gifts involving contracts or other documents requiring Merlin MCC to assume an obligation;
- D. Transactions with potential conflicts of interest that may invoke IRS sanctions;
- E. Any deviation from these policies and procedures; and
- F. Any other instances in which use of counsel is deemed appropriate by board of directors.

**3. Conflicts of Interest.** Merlin MCC will urge all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to gifts and tax and estate planning consequences. Merlin MCC will avoid providing opinions to donors on the tax and estate planning consequences of proposed gifts.

**4. Restrictions on Gifts.** Merlin MCC will accept unrestricted gifts, and gifts for specific programs and purposes, provided that such gifts are not inconsistent with its stated mission, purposes, and priorities. Merlin MCC will not accept gifts that are too restrictive in purpose. Gifts that are too restrictive are those that are too difficult to administer, or gifts that are for purposes outside the mission of Merlin MCC.

**5. Exceptions.** The Executive Director or board of directors may deviate from these policies and procedures when appropriate and in the best interests of Merlin MCC. Any such deviation, and the reasoning underlying the determination to accept the gift, must be documented in writing and filed with the corporation's records relating to the gift. The Executive Director or board of directors shall strongly consider seeking the advice of legal counsel for any deviation from these policies and procedures.

## **6. Types of Gifts.**

A. The following gifts are acceptable:

- 1. Cash
- 2. Tangible Personal Property
- 3. Securities
- 4. Real Estate
- 5. Remainder Interests in Property
- 6. Oil, Gas, and Mineral Interests
- 7. Bargain Sales
- 8. Life Insurance
- 9. Charitable Gift Annuities
- 10. Charitable Remainder Trusts
- 11. Charitable Lead Trusts
- 12. Retirement Plan Beneficiary Designations
- 13. Bequests
- 14. Life Insurance Beneficiary Designations

**B.** The following criteria govern the acceptance of each gift form:

1. **Cash.** Cash is acceptable in any form. Checks shall be made payable to Merlin Mediation, Counseling & Consult, Inc. and shall be delivered to the Executive Director at Merlin MCC's principal place of business.
2. **Tangible Personal Property.** All other gifts of tangible personal property shall be examined in light of the following criteria:
  - a. Does the property fulfill the organization's mission?
  - b. Is the property readily marketable?
  - c. Are there any undue restrictions on the use, display, or sale of the property?
  - d. Are there any carrying costs for the property?
  - e. The final determination on the acceptance of other tangible property gifts shall be made by the board of directors.
3. **Securities.** Merlin MCC may accept both publicly traded securities and closely held securities.
  - a. **Publicly Traded Securities.** Marketable securities may be transferred to an account maintained at one or more brokerage firms or delivered physically with the transferor's signature or stock power attached. As a general rule, all marketable securities shall be sold upon receipt unless otherwise directed by the board of directors. In some cases marketable securities may be restricted by applicable securities laws; in such instance the final determination on the acceptance of the restricted securities shall be made by the board of directors.
  - b. **Closely Held Securities.** Closely held securities, which include not only debt and equity positions in non-publicly traded companies but also interests in LLPs and LLCs or other ownership forms, may be accepted subject to the approval of the board of directors. Gifts must be reviewed prior to acceptance to determine that:
    - i. there are no restrictions on the security that would prevent Merlin MCC from ultimately converting those assets to cash;
    - ii. the security is marketable; and
    - iii. the security will not generate any undesirable tax consequences for Merlin MCC.

If potential problems arise on initial review of the security, further review and recommendation by an outside professional may be sought before making a final decision on acceptance of the gift. The final determination on the acceptance of closely held securities shall be made by the board of directors, in consultation with legal counsel when necessary. Every effort will be made to sell non-marketable securities as quickly as possible.

4. **Real Estate.** Gifts of real estate may include developed property, undeveloped property, or gifts subject to a prior life interest. Prior to acceptance of real estate, Merlin MCC shall require an initial environmental review of the property to ensure that the property has no environmental damage. In the event that the initial inspection reveals a potential problem, Merlin MCC shall retain a qualified inspection firm to conduct an environmental audit. The cost of the environmental audit shall generally be an expense of the donor. When appropriate, a title binder shall be obtained by Merlin MCC prior to the acceptance of the gift. The cost of this title binder shall generally be an expense of the donor. Prior to acceptance of the real property, the gift must be approved by the board of directors, in consultation with legal counsel when necessary. Criteria for acceptance of the property shall include:
- a. Is the property useful for the purposes of Merlin MCC?
  - b. Is the property marketable?
  - c. Are there any restrictions, reservations, easements, or other limitations associated with the property?
  - d. Are there carrying costs, which may include insurance, property taxes, mortgages, or notes, etc., associated with the property?
  - e. Does the environmental audit reflect that the property is not damaged?
5. **Remainder Interests In Property.** Merlin MCC may accept a remainder interest in a personal residence, farm, or vacation property, subject to the provisions of paragraph 4 above. The donor or other occupants may continue to occupy the real property for the duration of the stated life. At the death of the donor, Merlin MCC may use the property or reduce it to cash. Where Merlin MCC receives a gift of a remainder interest, expenses for maintenance, real estate taxes, and any property indebtedness are to be paid by the donor or primary beneficiary.
6. **Oil, Gas, and Mineral Interests.** Merlin MCC may accept oil and gas property interests. Prior to acceptance of an oil and gas interest the gift shall be approved by the board of directors, in consultation with legal counsel when necessary. Criteria for acceptance of the property shall include:
- a. Gifts of surface rights should have a value of \$20,000 or greater.
  - b. Gifts of oil, gas and mineral interests should generate at least \$3,000 per year in royalties or other income (as determined by the average of the three years prior to the gift).
  - c. The property should not have extended liabilities or other considerations that make receipt of the gift inappropriate.
  - d. A working interest is rarely accepted. A working interest may only be accepted where there is a plan to minimize potential liability and tax consequences.
  - e. The property should undergo an environmental review to ensure that Merlin MCC has no current or potential exposure to environmental liability.



- 7. Bargain Sales.** Merlin MCC may enter into a bargain sale arrangement in instances in which the bargain sale furthers Merlin MCC's mission and purposes. All bargain sales must be reviewed by the board of directors. Factors used in determining the appropriateness of the transaction include:
- a. Merlin MCC must obtain an independent appraisal of the property.
  - b. If Merlin MCC assumes debt with the property, the debt ratio must be less than 50% of the appraised market value.
  - c. Merlin MCC must determine that it will use the property, or that there is a market for sale of the property allowing sale within 12 months of receipt.
  - d. Merlin MCC must calculate the costs to safeguard, insure, and expense the property (including property tax, if applicable) during the holding period.
- 8. Life Insurance.** Merlin MCC may accept gifts of life insurance if the organization is named as both beneficiary and irrevocable owner of the insurance policy. The gift is valued at its cash surrender value upon receipt. If the donor contributes future premium payments, Merlin MCC will include the entire amount of the additional premium payment as a gift in the year that it is made. If the donor does not elect to continue to make gifts to cover premium payments on the life insurance policy, Merlin MCC may continue to pay the premiums, convert the policy to paid up insurance, or surrender the policy for its current cash value.
- 9. Charitable Gift Annuities.** Merlin MCC may offer charitable gift annuities. The minimum gift for funding is \$5,000, although the Executive Director may make exceptions to this minimum. The minimum age for life income beneficiaries of a gift annuity shall be 55. Where a deferred gift annuity is offered, the minimum age for life income beneficiaries shall be 45. No more than two life income beneficiaries will be permitted for any gift annuity. Annuity payments may be made on a quarterly, semi-annual, or annual schedule. Merlin MCC's Executive Director may approve exceptions to this payment schedule. Merlin MCC will not accept real estate, tangible personal property, or any other illiquid asset in exchange for current charitable gift annuities. Merlin MCC may accept real estate, tangible personal property, or other illiquid assets in exchange for deferred gift annuities so long as there is at least a 5 year period before the commencement of the annuity payment date, the value of the property is reasonably certain, and the Executive Director approves the arrangement. Funds contributed in exchange for a gift annuity shall be set aside and invested during the term of the annuity payments. Once those payments have terminated, the funds representing the remaining principal contributed in exchange for the gift annuity shall be transferred to Merlin MCC's general endowment funds, or to such specific fund as designated by the donor.
- 10. Charitable Remainder Trusts.** Merlin MCC may accept designation as remainder beneficiary of a charitable remainder trust with the approval of the

board of directors. Merlin MCC will not accept appointment as trustee of a charitable remainder trust.

**11. Charitable Lead Trusts.** Merlin MCC may accept a designation as income beneficiary of a charitable lead trust. The board of directors will not accept an appointment as trustee of a charitable lead trust.

**12. Retirement Plan Beneficiary Designations.** Donors and supporters of Merlin MCC will be encouraged to name Merlin MCC as beneficiary of their retirement plans. Such designations will not be recorded as gifts to Merlin MCC until such time as the gift is irrevocable. When the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.

**13. Bequests.** Donors and supporters of Merlin MCC will be encouraged to make bequests to Merlin MCC under their wills and trusts. Such bequests will not be recorded as gifts to Merlin MCC until such time as the gift is irrevocable. When the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.

**14. Life Insurance Beneficiary Designations.** Donors and supporters of Merlin MCC will be encouraged to name Merlin MCC as beneficiary or contingent beneficiary of their life insurance policies. Such designations shall not be recorded as gifts to Merlin MCC until such time as the gift is irrevocable. Where the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.

## **7. Miscellaneous Provisions**

**A. Gift Acknowledgement.** Federal law requires the written substantiation of gifts by donee organizations as a prerequisite to deductibility for the donor. Merlin MCC will follow the steps below to ensure each donor receives the maximum deduction allowed by law for the donor's charitable contribution.

Merlin MCC will provide a contemporaneous written acknowledgement for all gifts, regardless of the size of the gift, as soon as possible upon receipt of the gift, and in no circumstances more than 30 days after receipt of the gift. This written acknowledgement must include the following:

1. The amount of cash and a description of any donated property other than cash;
2. A statement of whether Merlin MCC provided any goods or services in consideration for the donation (besides insubstantial, token, and de minimus goods or services);
3. A description and good faith estimate of the value of any goods or services provided in consideration for the donation;
4. If any goods or services were provided by Merlin MCC in consideration for the donation, a statement informing the donor that the amount of the contribution that is tax deductible for federal income tax purposes is limited to the excess of the

amount of the contribution over the value of the goods and services provided by Merlin MCC.

**B. Securing appraisals and legal fees for gifts to Merlin MCC.** It will be the responsibility of the donor to secure an appraisal (where required) and independent legal counsel for all gifts made to Merlin MCC.

**C. Valuation of gifts for development purposes.** Merlin MCC will record a gift received by Merlin MCC at its valuation for gift purposes on the date of the gift.

**D. Responsibility for IRS filings upon sale of gift items.** The board of directors is responsible for filing IRS Form 8282 upon the sale or disposition of any asset sold within two years of receipt by Merlin MCC when the charitable deduction value of the item is more than \$5,000. Merlin MCC must file this form within 125 days of the date of sale or disposition of the asset.

**E. Acknowledgement of all gifts made to Merlin MCC and compliance with the current IRS requirements in acknowledgement of such gifts shall be the responsibility of the Executive Director.**

**8. Periodic Review.** The Board will review these policies on at least an annual basis.

Adopted by the board of directors this 6<sup>th</sup> day of November, 2014.

# COMPENSATION POLICY

## MERLIN MEDIATION, COUNSELING & CONSULT, INC.

In compliance with Internal Revenue Service guidelines, and to protect against any conflicts of interest or appearances of impropriety, the board of directors of Merlin Mediation, Counseling & Consult, Inc. ("Merlin MCC") will follow this policy whenever determining compensation for any Merlin MCC officer, other Merlin MCC employee in a management position with power or influence over Merlin MCC similar to officers or directors, or other independent contractor or employee if entering into a contract with that person would bring about a potential conflict of interest under Merlin MCC's conflict of interest policy. Merlin MCC will follow both this policy and its conflict of interest policy concurrently if both policies apply.

The board of directors will review any compensation arrangement reached through use of this policy on at least an annual basis.

**Procedure for Approving Compensation.** In reviewing and approving the compensation of any individual referenced in the above paragraph, the board of directors or board committee (the "Reviewing Body") will follow the procedure set forth below.

1. ***Independent Decision Makers.*** Compensation arrangements must be approved before any payments are made or any contract executed. The Reviewing Body must be composed entirely of individuals who do not have a conflict of interest or appearance thereof with respect to the compensation arrangement. A conflict of interest is present for the purposes of this policy if disclosure would be required by Merlin MCC's conflict of interest policy. In such case, neither the person whose compensation arrangement is being evaluated nor any of his or her family members may be present during the discussion and deliberation concerning the arrangement, nor may they participate in the vote.
2. ***Comparability Data.*** The Reviewing Body must rely on comparability data that demonstrates that the compensation arrangement in question offers no more than fair market value for services rendered to the organization. Compensation includes both salary and benefits. The Reviewing Body must obtain and rely on data that documents compensation levels for similarly qualified individuals in like positions at like organizations. This data may include the following, as the organization's resources permit:
  - a. expert compensation studies by independent firms;
  - b. written job offers for positions, or independent contractor engagements, at similar organizations;
  - c. documented telephone calls about similar positions, or independent contractor engagements, at both nonprofit and for-profit organizations; and

- d. information obtained from the IRS Form 990 filings of similar organizations.
3. ***Concurrent Documentation.*** The Reviewing Body must fully document its decision-making process, and must include the data on which it relied in the written or electronic records of the Reviewing Body, filed with the minutes of the meeting during which the compensation arrangement was approved. This documentation must include:
- a. the terms of the compensation (including salary and all benefits, specifically enumerated) and the date it was approved;
  - b. the members of the Reviewing Body who were present during the debate on the compensation that was approved, those who voted on it, and the results of the vote;
  - c. the comparability data obtained and relied upon and how the data was obtained; and
  - d. any actions taken with respect to consideration of the compensation by anyone who is otherwise a member of the Reviewing Body but who had a conflict of interest with respect to the decision on the compensation.

Adopted by the Merlin MCC board of directors this 6<sup>th</sup> day of November, 2014.

## DONOR ACKNOWLEDGEMENT TEMPLATES

MERLIN MEDIATION, COUNSELING & CONSULT, INC.

The following text satisfies all applicable legal requirements. Additional text is welcome and encouraged to make acknowledgment letters more personalized and a more effective point of contact with your donor base.

One additional wrinkle relates to your application for tax exemption. Once you obtain your determination letter, the following statement should be included in the acknowledgement:

Merlin Mediation, Counseling & Consult, Inc., has been recognized by the IRS as a Section 501(c)(3) organization and contributions thereto are fully tax-deductible as provided for by law. Please retain this letter as a receipt of your contribution.

Until that time, include the following:

Merlin Mediation, Counseling & Consult, Inc., has applied for recognition by the IRS as a Section 501(c)(3) organization. Assuming a favorable determination is reached, all contributions thereto made after July 31, 2014, will be fully tax-deductible as provided for by law. Please retain this letter as a receipt of your contribution.

**1. CASH GIFTS.** Technically, the law requiring a contemporaneous written acknowledgement only kicks in at gifts of \$250 and above, but I strongly recommend treating all contributions as if they were subject to these requirements so that the organization adopts a uniform approach that ensures deductibility for all donors.

Thank you for your cash contribution of \$\_\_\_\_, which Merlin Mediation, Counseling & Consult, Inc., received on [[insert date]]. No goods or services were provided in consideration for your contribution.

**OR, if something of value<sup>1</sup> was provided in return for the contribution<sup>2</sup>:**

Thank you for your cash contribution of \$\_\_\_\_, which Merlin Mediation, Counseling & Consult, Inc., received on *[[insert date]]*. In consideration for your donation, *[[insert brief description of goods or services provided, like a fancy dinner or tickets to a show]]* was provided, with an estimated fair market value of \$ *[[estimate]]*. The portion of your gift considered deductible for income tax purposes is the amount of your contribution less the value of the *[[insert very brief description of goods provided]]*, or \$*[[amount of donation less estimated value of goods provided in return]]*.

***Example:***

*Thank you for your cash contribution of \$200, which Merlin Mediation, Counseling & Consult, Inc., received on March 14, 2015. In consideration for your donation, two dinner tickets were provided, with a fair market value of \$60. The portion of your gift considered deductible for income tax purposes is the amount of your contribution less the value of the dinner tickets, or \$140.*

**2. NONCASH GIFTS UNDER \$5,000.** Note that in no instance will MMC&C attempt to assign a fair market value to the property contributed (at least as far as communication with the donor is concerned). That is the donor's responsibility.

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<sup>1</sup> The acknowledgement does not need to describe "insubstantial goods or services." The IRS defines these in two ways, and satisfaction of either test means the goods or services will be treated as insubstantial. First, goods or services are insubstantial if they are worth less than 2% of the gift or \$102 (whichever is less). Second, goods are insubstantial if the only items provided bear the organization's name or logo (calendars, mugs, posters, tote bags, etc.), cost less than \$10.20, and the gift is over \$51. No downward adjustment to the amount of the gift is necessary in that case, so a donor giving \$60 and receiving a \$9 Merlin MCC coffee mug can deduct the full \$60.

<sup>2</sup> Similar to the \$250 floor for actually *needing* a contemporaneous written acknowledgement, the requirement to provide a written disclosure in this circumstance actually only kicks for payments above \$75; that said, I recommend treating all such gifts (i.e., gifts for which something of value is provided in return) in a uniform manner.

Thank you for your contribution of *[[insert brief description of donated property]]*, which Merlin Mediation, Counseling & Consult, Inc., received on *[[insert date]]*. No goods or services were provided in consideration for your contribution.

**OR, if something of value was provided in return for the contribution:**

Thank you for your contribution of *[[insert brief description of donated property]]*, which Merlin Mediation, Counseling & Consult, Inc., received on *[[insert date]]*. In consideration for your donation, *[[insert brief description of goods or services provided]]* was provided, with a fair market value of \$\_\_\_\_. The portion of your gift considered deductible for income tax purposes is limited to the fair market value of *[[insert very brief description of donated property]]* less the \$\_\_\_\_*[[insert estimated value of goods provided]]* value of the *[[insert very brief description of goods provided]]*.

***Example:***

*Thank you for your contribution of a laptop computer, which Merlin Mediation, Counseling & Consult, Inc., received on March 14, 2015. In consideration for your donation, two dinner tickets were provided, with a fair market value of \$60. The portion of your gift considered deductible for income tax purposes is limited to the fair market value of the computer less the \$60 value of the tickets.*

**3. NONCASH GIFTS OVER \$5,000.**

Thank you for your contribution of *[[insert brief description of donated property]]*, which Merlin Mediation, Counseling & Consult, Inc., received on *[[insert date]]*. No goods or services were provided in consideration for this donation. Merlin Mediation, Counseling & Consult, Inc. does not provide tax advice concerning the substantiation requirements for deductibility of this gift. Please consult with your tax advisor on additional substantiation requirements for noncash donations exceeding \$5,000.

**OR, if something of value was provided in return for the contribution:**



Thank you for your contribution of *[[insert brief description of donated property]]*, which Merlin Mediation, Counseling & Consult, Inc., received on *[[insert date]]*. In consideration for your donation, *[[insert brief description of goods or services provided]]* was provided, with a fair market value of \$\_\_\_\_. The portion of your gift considered deductible for income tax purposes is limited to the fair market value of *[[insert very brief description of donated property]]* less the \$\_\_\_\_*[[insert estimated value of goods provided]]* value of the *[[insert very brief description of goods provided]]*. Merlin Mediation, Counseling & Consult, Inc. does not provide tax advice concerning the substantiation requirements for deductibility of this gift. Please consult with your tax advisor on additional substantiation requirements for noncash donations exceeding \$5,000.

***Example:***

*Thank you for your contribution of a complete set of Beanie Babies, which Merlin Mediation, Counseling & Consult, Inc., received on March 14, 2015. In consideration for your donation, a MMC&C fountain pen was provided, with a fair market value of \$200. The portion of your gift considered deductible for income tax purposes is limited to the fair market value of the Beanie Babies less the \$200 value of the fountain pen. Merlin Mediation, Counseling & Consult, Inc. does not provide tax advice concerning the substantiation requirements for deductibility of this gift. Please consult with your tax advisor on additional substantiation requirements for noncash donations exceeding \$5,000.*

**4. UNREIMBURSED EXPENSES.** Deductions are permitted when a donor incurs out-of-pocket expenses while providing services to Merlin MCC. (The value of services provided to a charitable organization is never deductible). Amounts that are unreimbursed, directly connected with the services being provided, and incurred only because the services were being provided, are deductible. In such case, a donor seeking to deduct over \$250 must obtain a contemporaneous written acknowledgement. Treat the amount as a cash gift and use the appropriate template above (depending on whether something of value was provided in return). Start out the acknowledgement with a description of the services provided by the donor (“Thank you for your *[[describe services]]*...etc.”)

**Note: Different rules apply to donations of motor vehicles, boats or airplanes; see IRS Publications 4302 and 4303.**

## **WHISTLEBLOWER POLICY**

### **MERLIN MEDIATION, COUNSELING & CONSULT, INC.**

Merlin Mediation, Counseling & Consult, Inc. ("Merlin MCC") is committed to operating in furtherance of its tax-exempt purposes and in compliance with all applicable laws, rules and regulations, including those concerning accounting and auditing, and prohibits fraudulent practices by any of its board members, officers, employees, or volunteers.

This whistleblower policy outlines a procedure by which individuals may bring any activity, policy or practice to the attention of Merlin MCC that the individual reasonably believes violates a law or regulation, or constitutes fraudulent accounting or other fraudulent practices. This policy applies to any matter which is related to Merlin MCC's business, but does not relate to private acts that are not connected to the business of Merlin MCC.

If an individual has a reasonable belief that any director, officer, employee or volunteer of Merlin MCC, or Merlin MCC itself, or any individual or entity with whom Merlin MCC has a business relationship, has engaged in any action that violates any applicable law or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, the individual is expected to immediately report such information to the Executive Director or to any member of the board of directors.

All reports will be thoroughly and promptly investigated. Merlin MCC will keep the identity of the individual bringing the concern confidential to the fullest extent possible.

Merlin MCC will not retaliate against any individual who in good faith has reported any activity, policy or practice discussed herein, on the basis of a reasonable belief that the practice is in violation of law, or is contrary to public policy. Merlin MCC will not retaliate against individuals who disclose or threaten to disclose to the Executive Director, directors, or a public body, any activity, policy, or practice, that the employee reasonably believes is in violation of any applicable law or regulation, or constitutes a fraudulent practice.

Adopted by the board of directors this 6<sup>th</sup> day of November, 2014.

# **DOCUMENT RETENTION AND DESTRUCTION POLICY**

## **MERLIN MEDIATION, COUNSELING & CONSULT, INC.**

Merlin Mediation, Counseling & Consult, Inc. ("Merlin MCC") realizes that the proper and efficient management of records is important to a successful organization, and is required for compliance with federal laws. Merlin MCC takes seriously its obligations to preserve information relating to litigation, audits, and investigations. This policy establishes guidelines that the organization will follow with respect to the retention and destruction of documents and other records in hard copy and electronic media.

The information listed in the retention schedule below is intended as a guideline and may not contain all the records Merlin MCC may be required to keep in the future. Questions regarding the retention of documents not listed in this chart should be directed to the Executive Director.

The Executive Director will be in charge of the administration of this Policy, but all directors, officers, employees and key volunteers shall be provided a copy of this policy and are responsible for following the guidelines set forth in the policy and assisting in its implementation. The Executive Director will periodically review this policy with the board of directors.

From time to time, the Executive Director may issue a notice, known as a "litigation hold," suspending the destruction of records due to pending, threatened, or otherwise reasonably anticipated litigation, audits, government investigations, or similar proceedings. No records specified in any litigation hold may be destroyed for any reason until the hold is withdrawn in writing by the Executive Director.

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files that fall into one of the document types on the schedule below will be maintained for amount of time specified, through use of computer archiving systems. Backup and recovery methods for computer archiving systems will be tested on a regular basis.

Merlin MCC's records will be stored in a safe, secure, and accessible manner. Documents and financial files that are essential to keeping Merlin MCC

operating in an emergency will be duplicated or backed up regularly and stored in the cloud or at a physical off-site location.

The Executive Director is responsible for the ongoing process of identifying records that have met the required retention period, and overseeing their destruction. Destruction of hard copy financial and personnel-related documents will be accomplished by shredding.

Failure to follow this policy can result in possible civil and criminal sanctions against Merlin MCC and its directors, officers and employees and possible disciplinary action against responsible individuals. The Executive Director and board of directors will periodically review these procedures with legal counsel or Merlin MCC's certified public accountant to ensure they are in compliance with new or revised regulations.

Correspondence and internal memoranda relating to a particular document addressed below should be retained for the same period as the document.

File Category	Item	Retention Period
<b>Corporate Records</b>	Bylaws, articles of incorporation, and any amendments thereto	Permanent
	Corporate resolutions	Permanent
	Minute books, including all board and committee meeting agendas and minutes	Permanent
	Conflict-of-interest disclosure forms	Permanent
	IRS exemption determination and all related correspondence and attachments	Permanent
	IRS Form 990s	Permanent
	Annual information returns	Permanent
	Tax returns	Permanent
	Licenses and permits	Permanent
	Contribution records and any documents evidencing terms of gifts	Permanent
	Grant records	7 years after end of grant period

<b>Finance and Administration</b>	Annual financial statements and audit reports	Permanent
	Payroll records	7 years
	Check register and checks	7 years
	Credit card receipts	3 years
	Bank deposits and statements	7 years
	Chart of accounts	7 years
	General ledgers and journals (includes bank reconciliations)	7 years
	Investment performance reports	7 years
	Equipment files and maintenance records	7 years after disposition
	Contracts and agreements	7 years after all obligations end
	General correspondence and routine internal memoranda	3 years
	Legal correspondence	Permanent
<b>Insurance Records</b>	Insurance policies	Permanent
	Accident reports	7 years
	Safety (OSHA) reports	7 years
	Claims (after settlement)	7 years
	Group disability records	7 years after end of benefits
<b>Real Estate</b>	Deeds	Permanent
	Leases (expired)	7 years after all obligations end
	Mortgages, security agreements	7 years after all obligations end
<b>Human Resources</b>	Employee personnel files	Permanent

	Retirement plan benefits (plan descriptions, plan documents)	Permanent
	Employee handbooks	Permanent
	Workers' compensation claims (after settlement)	7 years
	Employee orientation and training materials	7 years after use ends
	Employment applications	3 years
	IRS Form I-9 (store separate from personnel file)	Greater of 1 year after end of service, or three years
	Withholding tax statements	7 years
	Timecards	3 years
<b>Technology</b>	Software licenses and support agreements	7 years after all obligations end

Adopted this 6<sup>th</sup> day of November, 2014.

## CONFLICT OF INTEREST DISCLOSURE AND ACKNOWLEDGEMENT

### MERLIN MEDIATION, COUNSELING & CONSULT, INC.

This disclosure statement requires you to provide information concerning certain parties that are related to you. These persons are defined as “affiliated persons” and include the following:

- A. Your spouse, domestic partner, child, mother, father, brother or sister;
- B. Any corporation or organization of which you are an employee, director, officer, whole or partial owner, partner, or are directly or indirectly a debt holder or the beneficial owner of any class of equity securities; and
- C. Any trust or other estate in which you have a substantial beneficial interest or as to which you serve as a trustee or in a similar capacity.

1. NAME: (Please print)

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2. CAPACITY:

\_\_\_\_\_ Director

\_\_\_\_\_ Officer

\_\_\_\_\_ Committee member

\_\_\_\_\_ Employee (position): \_\_\_\_\_

3. Have you or any of your affiliated persons provided services or property to Merlin MCC in the past year?

\_\_\_\_\_ YES \_\_\_\_\_ NO

If yes, please describe the nature of the services or property. If an affiliated person is involved, please describe the identity of the affiliated person and your relationship with that person:



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4. Have you or any of your affiliated persons purchased services or property from Merlin MCC in the past year?

\_\_\_\_\_YES \_\_\_\_\_NO

If yes, please describe the purchased services or property. If an affiliated person is involved, please describe the identity of the affiliated person and your relationship with that person:

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5. Please indicate whether you or any of your affiliated persons had any direct or indirect interest in any business transaction(s) in the past year to which Merlin MCC was or is a party?

\_\_\_\_\_YES \_\_\_\_\_NO

If yes, describe the transaction(s). If an affiliated person is involved, please describe the identity of the affiliated person and your relationship with that person:

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6. Were you or any of your affiliated persons indebted to pay money to Merlin MCC at any time in the past year (other than travel advances or the like)?

\_\_\_\_\_YES \_\_\_\_\_NO

If yes, please describe the indebtedness. If an affiliated person is involved, please describe the identity of the affiliated person and your relationship with that person:

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7. In the past year, did you or any of your affiliated persons receive, or become entitled to receive, directly or indirectly, any personal benefits from Merlin MCC or as a result of your relationship with Merlin MCC, that in the aggregate could be valued in excess of \$1,000 (not including any compensation directly related to your duties to Merlin MCC)?

\_\_\_\_\_ YES \_\_\_\_\_ NO

If yes, please describe the benefit(s). If an affiliated person is involved, please describe the identity of the affiliated person and your relationship with that person:

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8. Are you or any of your affiliated persons a party to or have an interest in any pending legal proceedings involving Merlin MCC?

\_\_\_\_\_ YES \_\_\_\_\_ NO

If yes, please describe the proceeding(s). If an affiliated person is involved, please describe the identity of the affiliated person and your relationship with that person:

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9. Are you aware of any other events, transactions, arrangements or other situations that have occurred or may occur in the future that you believe should be examined by Merlin MCC's board of directors in accordance with the terms and intent of Merlin MCC's conflict of interest policy?

\_\_\_\_\_YES \_\_\_\_\_NO

If yes, please describe the situation(s). If an affiliated person is involved, please describe the identity of the affiliated person and your relationship with that person:

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I HERBY CONFIRM that I have read and understood Merlin MCC's conflict of interest policy, and that to the best of my knowledge, my responses to the above questions are complete and correct. I agree that if I become aware of any information that might indicate that this disclosure is inaccurate or that I have not complied with this policy, I will notify the board immediately, and will revise this disclosure form and provide it to the board.

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Signature

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Date



MONTANA  
EXPT  
Rev 04 14

**Tax-Exempt Status Request Form**  
15-31-102, MCA and ARM 42.23.103

Please type or print the information required in the boxes below:

Name of Organization <b>Merlin Mediation Counseling &amp; Consult Inc.</b>		Date <b>February 16, 2015</b>
Address <b>P.O. Box 1652</b>		FEIN <b>47-1479303</b>
City, State and Zip Code <b>Helena, MT 59624</b>		Secretary of State ID <b>D251548</b>
		Tax Year End (if applicable)
Contact Person <b>Suzanne Severin, CPA</b>	Telephone Number <b>406.442.1040</b>	

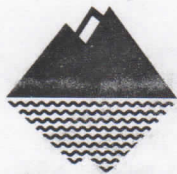
Corporations engaged in business in Montana are required to file an annual Montana Corporation Income Tax Return, unless they have tax-exempt status. For the department to grant tax-exempt status, corporations must provide copies of the following:

- 1) Affidavit showing the character of the organization, the purposes for which it was organized, its actual activities, the sources and disposition of its income, and whether any of its income may inure to the benefit of any private shareholder or individual. (The affidavit does not need to be notarized.);  
Attached is application filed with the Internal Revenue Service.
- 2) Articles of Incorporation;
- 3) By-laws;
- 4) Latest financial statement showing assets, liabilities, receipts and disbursements; and
- 5) IRS exemption certificate or letter, if available.

Please submit this form and above information to:

Montana Department of Revenue  
Corporation Tax Unit  
PO Box 5805  
Helena, MT 59604-5805

**Questions?** Please call us toll-free at (866) 859-2254 (in Helena, 444-6900).



**Mike Kadas**  
Director

## Montana Department of Revenue



**Steve Bullock**  
Governor

MERLIN MEDIATION, COUNSELING & CONSULT,  
INC.

PO BOX 1652  
HELENA, MT 59624

05-Feb-2015

SOS Id: 00D251548  
Letter Id: L1693721216

Subject: Second Request

MERLIN MEDIATION, COUNSELING & CONSULT, INC.

**Congratulations!** The Montana Secretary of State has informed us that your organization registered to do business in Montana on July 31, 2014.

Corporations engaged in business in Montana are required to file an annual Montana Corporate Income Tax return, unless they have tax-exempt status. Montana law requires us to obtain the following information before granting tax-exempt status for Corporate Income Tax purposes:

- An affidavit showing the character of the organization, the purpose for which it was organized, its actual activities, the sources and disposition of its income, and whether or not any of its income may inure to the benefit of any private shareholder or individual, and
- Copies of your organization's:
  - Articles of Incorporation;
  - By-laws;
  - Latest financial statements showing assets, liabilities, receipts and disbursements;
  - IRS exemption certificate or letter, if available.

In addition, please provide us with your Federal Employer Identification Number and Federal Tax Year End.

**FEIN:** Please See Attached

**Federal Tax Year End** (if applicable): \_\_\_\_\_

Please send this letter and the requested information before April 6, 2015 to the address or fax number shown below. If you have questions or need additional information, please call us toll free at 1-866-859-2254 (in Helena 444-6900).

Thank you.

Business and Income Taxes Division  
Corporate Tax  
PO Box 5805  
Helena, MT 59604-5805  
Fax: (406) 444-1505