

**Form 1023**  
(Rev. December 2013)  
Department of the Treasury  
Internal Revenue Service

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

(00) OMB No. 1545-0056

Note: If exempt status is approved, this application will be open for public inspection.

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

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

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

**Part I Identification of Applicant**

<b>1</b> Full name of organization (exactly as it appears in your organizing document)		<b>2</b> c/o Name (if applicable)	
Nonbelief Relief, Inc.		Annie Laurie Gaylor	
<b>3</b> Mailing address (Number and street) (see instructions)		Room/Suite	<b>4</b> Employer Identification Number (EIN)
PO Box 448			47-4638820
City or town, state or country, and ZIP + 4		<b>5</b> Month the annual accounting period ends (01 - 12)	
Madison, WI 53701		12	
<b>6</b> Primary contact (officer, director, trustee, or authorized representative) a Name: Melissa Auchard Scholz		b Phone: 608/268-0076	
		c Fax: (optional) 608/268-1444	
<b>7</b> Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>8</b> Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>9a</b> Organization's website: <a href="https://tfrf.org/get-involved/nonbelief-relief-inc">https://tfrf.org/get-involved/nonbelief-relief-inc</a>			
<b>b</b> Organization's email: (optional)			
<b>10</b> Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>11</b> Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		7 / 24 / 2015	
<b>12</b> Were you formed under the laws of a foreign country? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

For Paperwork Reduction Act Notice, see page 24 of the instructions.

Cat. No. 17133K

Form **1023** (Rev. 12-2013)

**EXHIBIT 1**

**Part II Organizational Structure**

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

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

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

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

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): Page 1, Article 3 ☒
- 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 7
- 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)
See Attachment 1.			

Form 1023  
Supplemental Information

**Part I, Line 10:**

Nonbelief Relief, Inc. requests a determination that it be excused from filing Form 990 or Form 990-EZ, comparable to the exemption in Internal Revenue Code section 6033(a)(3) for churches and other religious organizations. Although Nonbelief Relief is not a church or other religious organization as defined in sec. 6033, the exemption as codified would violate the Establishment Clause of the First Amendment to the United States Constitution if it is limited to churches and religious organizations. Therefore, Nonbelief Relief requests a determination that it be excluded from the discriminatory filing requirement of Form 990 or Form 990-EZ.

**Part IV:**

See Attachment 4 for Narrative Description of Nonbelief Relief.

**Part V, Line 1a:**

The officers and Board of Directors include the following persons:

President & Director

Annie Laurie Gaylor  
P.O. Box 448  
Madison, WI 53701  
Avg. hrs/week: 2

Bio: attached as Exhibit A

Vice-President & Director

Dan Barker  
P.O. Box 448  
Madison, WI 53701  
Avg. hrs/week: 2

Bio: attached as Exhibit B

Secretary/Treasurer & Director

Lisa Strand  
P.O. Box 448  
Madison, WI 53701  
Avg. hrs/week: 2

Bio: attached as Exhibit C

Director

Jim Zerwick  
P.O. Box 448

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

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

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

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

**Part VII Your History**

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

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

**Part VIII Your Specific Activities**

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

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

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

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

☒ mail solicitations

☒ email solicitations

☒ personal solicitations

☐ vehicle, boat, plane, or similar donations

☒ foundation grant solicitations

☐ phone solicitations

☒ accept donations on your website

☒ receive donations from another organization's website

☐ government grant solicitations

☐ 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)**

- 15 Do you have a close connection with any organizations? If "Yes," explain. ☒ Yes ☐ No
- 16 Are you applying for exemption as a **cooperative hospital service organization** under section 501(e)? If "Yes," explain. ☐ Yes ☒ No
- 17 Are you applying for exemption as a **cooperative service organization of operating educational organizations** under section 501(f)? If "Yes," explain. ☐ Yes ☒ No
- 18 Are you applying for exemption as a **charitable risk pool** under section 501(n)? If "Yes," explain. ☐ Yes ☒ No
- 19 Do you or will you operate a **school**? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. ☐ Yes ☒ No
- 20 Is your main function to provide **hospital or medical care**? If "Yes," complete Schedule C. ☐ Yes ☒ No
- 21 Do you or will you provide **low-income housing** or housing for the **elderly** or **handicapped**? If "Yes," complete Schedule F. ☐ Yes ☒ No
- 22 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. ☒ Yes ☐ 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.)

<b>A. Statement of Revenues and Expenses</b>					
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 1/1/2015 To 12/31/15	(b) From 1/1/2016 To 12/31/16	(c) From 1/1/2017 To 12/31/17	(d) From To	
<b>Revenues</b>					
1 Gifts, grants, and contributions received (do not include unusual grants)	200,000	50,000	50,000		300,000
2 Membership fees received					
3 Gross investment income					
4 Net unrelated business income					
5 Taxes levied for your benefit					
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)					
8 Total of lines 1 through 7	200,000	50,000	50,000		300,000
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)					
10 Total of lines 8 and 9	200,000	50,000	50,000		300,000
11 Net gain or loss on sale of capital assets (attach schedule and see instructions)					
12 Unusual grants					
13 Total Revenue Add lines 10 through 12	200,000	50,000	50,000		300,000
<b>Expenses</b>					
14 Fundraising expenses					
15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	200,000	50,000	50,000		
16 Disbursements to or for the benefit of members (attach an itemized list)					
17 Compensation of officers, directors, and trustees					
18 Other salaries and wages					
19 Interest expense					
20 Occupancy (rent, utilities, etc.)					
21 Depreciation and depletion					
22 Professional fees					
23 Any expense not otherwise classified, such as program services (attach itemized list)					
24 Total Expenses Add lines 14 through 23	200,000	50,000	50,000		

**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)

Annie Laurie Gaylor

(Type or print name of signer)

President

(Type or print title or authority of signer)

12-3-15  
(Date)

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

Form **1023** (Rev. 12-2013)

**Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures****Section I** *Names of individual recipients are not required to be listed in Schedule H. Public charities and private foundations complete lines 1a through 7 of this section. See the instructions to Part X if you are not sure whether you are a public charity or a private foundation.*

- 1a Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc.
- b Describe the purpose and amount of your scholarships, fellowships, and other educational grants and loans that you award.
- c If you award educational loans, explain the terms of the loans (interest rate, length, forgiveness, etc.).
- d Specify how your program is publicized.
- e Provide copies of any solicitation or announcement materials.
- f Provide a sample copy of the application used.
- 2 Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," refer to the instructions. ☒ Yes ☐ No
- 3 Describe the specific criteria you use to determine who is eligible for your program. (For example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.)
- 4a Describe the specific criteria you use to select recipients. (For example, specific selection criteria could consist of prior academic performance, financial need, etc.)
- b Describe how you determine the number of grants that will be made annually.
- c Describe how you determine the amount of each of your grants.
- d Describe any requirement or condition that you impose on recipients to obtain, maintain, or qualify for renewal of a grant. (For example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.)
- 5 Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Describe whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.
- 6 Who is on the selection committee for the awards made under your program, including names of current committee members, criteria for committee membership, and the method of replacing committee members?
- 7 Are relatives of members of the selection committee, or of your officers, directors, or substantial contributors eligible for awards made under your program? If "Yes," what measures are taken to ensure unbiased selections? ☐ Yes ☒ No

**Note.** If you are a private foundation, you are not permitted to provide educational grants to disqualified persons. Disqualified persons include your substantial contributors and foundation managers and certain family members of disqualified persons.

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

- 1a If we determine that you are a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? ☐ Yes ☐ No ☐ N/A
- b For which section(s) do you wish to be considered?
- 4945(g)(1)—Scholarship or fellowship grant to an individual for study at an educational institution ☐
  - 4945(g)(3)—Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product ☐
- 2 Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring? ☐ Yes ☐ No
- 3 Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in line 2? ☐ Yes ☐ No

Form 1023  
Supplemental Information

**Part I, Line 10:**

Nonbelief Relief, Inc. requests a determination that it be excused from filing Form 990 or Form 990-EZ, comparable to the exemption in Internal Revenue Code section 6033(a)(3) for churches and other religious organizations. Although Nonbelief Relief is not a church or other religious organization as defined in sec. 6033, the exemption as codified would violate the Establishment Clause of the First Amendment to the United States Constitution if it is limited to churches and religious organizations. Therefore, Nonbelief Relief requests a determination that it be excluded from the discriminatory filing requirement of Form 990 or Form 990-EZ.

**Part IV:**

See Attachment 4 for Narrative Description of Nonbelief Relief.

**Part V, Line 1a:**

The officers and Board of Directors include the following persons:

President & Director

Annie Laurie Gaylor  
P.O. Box 448  
Madison, WI 53701  
Avg. hrs/week: 2

Bio: attached as Exhibit A

Vice-President & Director

Dan Barker  
P.O. Box 448  
Madison, WI 53701  
Avg. hrs/week: 2

Bio: attached as Exhibit B

Secretary/Treasurer & Director

Lisa Strand  
P.O. Box 448  
Madison, WI 53701  
Avg. hrs/week: 2

Bio: attached as Exhibit C

Director

Jim Zerwick  
P.O. Box 448

Form 1023  
Narrative Description

Nonbelief Relief's mission is to act as a humanitarian agency for atheists, agnostics, freethinkers and their supporters to improve this world, our only world. Nonbelief Relief seeks to remediate conditions of human suffering and injustice on a global scale, whether the result of natural disasters, human actions or adherence to religious dogma. Such relief is not limited to but includes assistance for individuals targeted for nonbelief, secular activism or blasphemy.

Nonbelief Relief's activities will benefit individuals and organizations. Nonbelief Relief will make contributions to humanitarian organizations that provide assistance for individuals targeted for nonbelief, secular activism and may make grants to some individuals directly.

Nonbelief Relief expects to provide funding to U.S. 501c3 organizations as well as international charitable organizations. For example, Nonbelief Relief is familiar with the charitable work of Doctors Without Borders, Amnesty International and the World Food Program, all of which are humanitarian organizations that support freethinkers, and expects to provide financial support to these organizations. In addition, Nonbelief Relief may grant awards to individuals, such as well-known public figures, to support the purposes of Nonbelief Relief. In all cases, Nonbelief Relief will take steps to ensure that its funds are used to support its charitable purpose and not for private inurement.

Nonbelief Relief, Inc.  
EIN: 47-4638820

Attachment 1

Madison, WI 53701  
Avg. hrs/week: 0.5

Bio:

Jim Zerwick was a Board Member of Wisconsin Brick & Block Corp, Madison, WI, and is a retired property manager, Madison, WI. Mr. Zerwick has been affiliated with Freedom From Religion Foundation for many years.

Academic degree(s): BS '67 and MLS '75, University of Wisconsin

Director

Stephen Hirtle  
P.O. Box 448  
Madison, WI 53701  
Avg. hrs/week: 0.5

Bio:

Stephen C. Hirtle, Ph.D., is Professor in School of Information Sciences at the University of Pittsburgh, with joint appointments in the Department of Psychology and Intelligent Systems Program. He directs the Spatial Information Research Group at the University of Pittsburgh, which conducts research on the structure of cognitive maps, navigation in real and virtual environments, and both applied and theoretical models for spatial cognition.

Current job status/title: Professor, University of Pittsburgh  
Academic degree(s): BA, Grinnell College, MA and PhD (Mathematical Psychology), University of Michigan

None of the Board members receive compensation for his or her service as a Director.

**Part V, Line 2a:**

Three Directors are related through family relationships. Ms. Gaylor and Mr. Barker are married. Ms. Strand is sister-in-law to both Ms. Gaylor and Mr. Barker.

**Part V, Line 3a:**

See Part V, Line 1a for qualifications of Directors.

**Part V, Line 3b:**

Three Directors receive compensation from another organization that is related to Nonbelief Relief through common control, Freedom From Religion Foundation, Inc. The Freedom From Religion Foundation is the sole member of Nonbelief Relief and all of the Directors of Nonbelief Relief also serve as Directors or administrative staff of Freedom From Religion Foundation. Ms. Gaylor, Mr. Barker and Ms. Strand receive compensation from Freedom From Religion Foundation in their administrative roles on a salaried basis. These Directors will serve Nonbelief Relief on a volunteer basis.



**Part V, Line 5a:**

Nonbelief Relief's Conflict of Interest Policy is an exhibit to its bylaws, which was adopted by resolution of the Board. See Exhibit to Attachment 3 (Bylaws).

**Part VI, Lines 1a and 1b:**

As described in Attachment 4 (Narrative Description), Nonbelief Relief's mission is to act as a humanitarian agency for atheists, agnostics, freethinkers and their supporters to improve this world, our only world. Nonbelief Relief seeks to remediate conditions of human suffering and injustice on a global scale, whether the result of natural disasters, human actions or adherence to religious dogma. Such relief is not limited to but includes assistance for individuals targeted for nonbelief, secular activism or blasphemy.

Nonbelief Relief's activities will benefit individuals and organizations. Nonbelief Relief will make contributions to humanitarian organizations that provide assistance for individuals targeted for nonbelief, secular activism and may make grants to some individuals directly.

**Part VIII, Line 4a:**

Nonbelief Relief will use any one of these channels to pursue all means to get the funds necessary to support the operations of its programs.

**Part VIII, Line 4d:**

Nonbelief Relief will conduct fundraising activities by seeking grants and donations locally and nationally.

**Part VIII, Line 11:**

Nonbelief Relief will accept all kinds of legal donations that can be used to enhance the operation and functions of the organization. It will not accept any restriction as to the use of the donated items or funds.

**Part VIII, Line 13:**

As explained in the Narrative Description in Attachment 4, Nonbelief Relief intends to make grants to organizations that are working to remediate conditions of human suffering and injustice on a global scale, whether the result of natural disasters, human actions or adherence to religious dogma. All of the grants will be made with the objective of improving the health, welfare or lives of individuals, especially powerless individuals, while also fostering peace and justice. If the recipient is not recognized as a 501c3 organization, the grants will be subject to an agreement specifically stating that the funds must be used for a specific project or set of activities consistent with the application or proposal submitted requesting funds and Nonbelief Relief's exempt status.

With respect to each future grant, Nonbelief Relief will keep a written record of each grant that specifies the terms of the grant and a record of all payments to the grantee. If the recipient is not recognized as a 501c3 organization, the grantee will also be required to send a report regarding the use of the funds at the end of the grant period with a certification that the funds were used as required by the grant agreement. If possible, Board members will make site visits to assess the compliance with the grant agreement as well as the effectiveness of the program.

**Part VIII, Line 14:** See Narrative Description in Attachment 4 for more information.

14a. Nonbelief Relief will make grants to foreign organizations.

14b. When it is not possible to fund this work through U.S.-based 501(c)(3)'s, Nonbelief Relief intends to make grants to nongovernmental organizations in countries and regions selected by the Board of Directors based on criteria reviewed and approved in advance by the Board. The Board will approve all grants made in the regions selected. Currently the plans for the coming year are to fund programs in the United States and the Middle East. These programs are more specifically described in Attachment 4, the Narrative Description.

As Nonbelief Relief grows and reaches out to other areas or organizations, Nonbelief Relief will seek proposals for funds and include guidelines for the types of programs Nonbelief Relief is interested in funding as well as the budget requirements. Recipients will be selected on the basis of predetermined criteria such as effectiveness, size, capacity and need. When possible, interviews will be conducted and additional questions will be sent to any prospective grantees to ensure adequate information about the organizations, their status and the nature of their work.

Nonbelief Relief will comply with the U.S. Department of the Treasury Anti-Terrorist Financing Guidelines: Voluntary Best Practices for U.S.-Based Charities. Specifically, Nonbelief Relief will ensure that it does not engage in trade or transaction activities that violate the regulations behind OFAC's country-based sanctions and does not engage in trade or transaction activities with sanctions targets named on OFAC's list of Specially Designated Nationals and Blocked Persons. Furthermore, Nonbelief Relief will not directly support a foreign government.

14c. There will be no earmarked funds for specific countries or organizations.

14d. Contributors are informed that Nonbelief Relief has ultimate authority to use contributions at its discretion for purposes consistent with Nonbelief Relief's exempt purposes. This information will be conveyed through written materials to all prospective donors.

14e. At this time, Nonbelief Relief intends to support the work of organizations with which Board members are familiar, such as Amnesty International or Doctors without Borders. As Nonbelief Relief expands to support other organizations, it will conduct extensive research about each prospective grantee to ensure that there is a thorough understanding of the organization before making any grant. The inquiry will be consistent with the requirements of a pre-grant inquiry.

14f. Nonbelief Relief will conduct site visits when possible, convene meetings of grantees and require reports for all grantees with requirements to provide extensive information about the use of the funds and their programs.

**Part VIII, Line 15:**

Nonbelief Relief has a close connection with the Freedom From Religion Foundation, Inc. The Freedom From Religion Foundation is the sole member of Nonbelief Relief and all of the Directors of Nonbelief Relief also serve as either Directors or administrative staff of Freedom

Nonbelief Relief, Inc.

EIN: 47-4638820

Attachment 1

From Religion Foundation.

## Part IX: Financial Data

	FY 2015	FY 2016	FY 2017
<b>EXPENSES</b>			
Line 15: Contributions, grants paid out			
• contributions to nonprofit organizations and to individuals to further Nonbelief Relief's purposes	200,000	50,000	50,000
<b>Total Line 15</b>	<b>200,000</b>	<b>50,000</b>	<b>50,000</b>

\* Other than amounts paid out, Nonbelief Relief has no expenses because the Freedom From Religion Foundation, Inc. is donating administrative services to Nonbelief Relief.

## SCHEDULE H

### SECTION 1, Line 1:

As explained in the Narrative Description in Attachment 4, Nonbelief Relief intends to fund organizations and individuals with the goal of remediating conditions of human suffering and injustice on a global scale, whether the result of natural disasters, human actions or adherence to religious dogma. All of the grants will be made with the objective of improving the health, welfare or lives of individuals, especially powerless individuals, while also fostering peace and justice.

As part of Nonbelief Relief's mission, Nonbelief Relief intend to award grants to individuals who will further its exempt purpose. These individuals have not yet been identified, but will include public figures who are known to suffer injustice because of their lack of adherence to religious dogma. The awards will be based on the individual's accomplishments, which will be verified by the Board. Like Nonbelief Relief's process for vetting organizations, it will also vet individuals: Nonbelief Relief will comply with the U.S. Department of the Treasury Anti-Terrorist Financing Guidelines: Voluntary Best Practices for U.S.-Based Charities. Specifically, Nonbelief Relief will ensure that it does not engage in trade or transaction activities that violate the regulations behind OFAC's country-based sanctions and does not engage in trade or transaction activities with sanctions targets named on OFAC's list of Specially Designated Nationals and Blocked Persons.

The amount of the grants will vary based on how much fundraising Nonbelief Relief has secured in any given year and based on the recipient's needs. Nonbelief Relief does not give educational loans. The grants will be publicized on the Nonbelief Relief website, which is hosted by the Freedom From Religion Foundation. No formal application materials have yet been developed.

SECTION 1, Line 3:

To be eligible for the grant, individuals must be suffering from injustice or be in need of assistance, whether the result of natural disasters, human actions or adherence to religious dogma, in accordance with Nonbelief Relief's mission.

SECTION 1, Line 4:

Specific criteria for selecting recipients has not yet been developed. No matter the criteria, grants will be made only in instances where the funding will be used to further Nonbelief Relief's purpose.

SECTION 1, Line 5:

The procedure for supervising the grants has not yet been developed. However, in all cases, the applicant must certify that he or she will use the funds to further Nonbelief Relief's mission.

SECTION 1, Line 6:

The selection committee will be comprised of the Board of Nonbelief Relief.