

Form **2848**

(Rev. January 2002)

Department of the Treasury
Internal Revenue Service**Power of Attorney
and Declaration of Representative**

■ See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name

Telephone

Function

Date / /

Part I Power of Attorney (Type or print.)**1 Taxpayer information.** Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

HOME-GROWN FOOD NETWORK, INC.**P.O. BOX 2204****PALM SPRINGS, CA. 92263-2204**

Social security number(s)

Employer identification
number**59-3771311**

Daytime telephone number

Plan number (if applicable)

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

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

Name and address

PETER NAUGHTON**P.O. BOX 2204****PALM SPRINGS, CA 92263-2204**CAF No. **9205-56055**Telephone No. **(425) 944-6920**Fax No. **(425) 944-6920**Check if new: Address ☒ Telephone No. ☒

Name and address

CAF No.

Telephone No.

Fax No.

Check if new: Address ☐ Telephone No. ☐

Name and address

CAF No.

Telephone No.

Fax No.

Check if new: Address ☐ Telephone No. ☐

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

3 Tax mattersType of Tax (Income, Employment, Excise, etc.)
or Civil Penalty (See the instructions for line 3.)Tax Form Number
(7040, 941, 720, etc.)Year(s) or
Period(s)**APPLICATION FOR RECOGNITION OF EXEMPTION****1023****2003****4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific uses not recorded on CAF. ☐**5 Acts authorized.** The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the authority to execute a request for a tax return, or a consent to disclose tax information unless specifically added below, or the power to sign certain returns. See the instructions for Line 5. **Acts authorized.**

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

Note: In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.**Note:** The tax matters partner of a partnership is not permitted to authorize representatives to perform certain acts. See the separate instructions for more information.**6 Receipt of refund checks.** If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ■

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2 unless you check one or more of the boxes below.

- a** If you want the first representative listed on line 2 to receive the original, and yourself a copy, of such notices or communications, check this box ☒ ☐
- b** If you also want the second representative listed to receive a copy of such notices and communications, check this box. ☐ ☐
- c** If you do not want any notices or communications sent to your representative(s), check this box ☐ ☐

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

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

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested; otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

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

Manda James
Signature

MAY 29, 2003
Date

PRESIDENT
Title (if applicable)

Print Name

Signature

Date

Title (if applicable)

Print Name

Part II Declaration of Representative

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

Under penalties of perjury, I declare that:

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

IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.

Designation—Insert above letter (a–h)	Jurisdiction (state) or Enrollment Card No.	Signature	Date
d	CA	Peter N. Ninkovic	5/28/2003

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

OMB No. 1545-0056

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

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

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

Complete the Procedural Checklist on page 8 of the instructions.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) HOME-GROWN FOOD NETWORK, INC.		2 Employer identification number (EIN) (If none, see page 3 of the Specific Instructions .) 59-3771311
1b c/o Name (if applicable) C/O BRENDA BARNES		3 Name and telephone number of person to be contacted if additional information is needed PETER NAUGHTON (425) 944-6920
1c Address (number and street) P.O. BOX 2204	Room/Suite	
1d City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 3. PALM SPRINGS, CA 92263-2204		4 Month the annual accounting period ends JUNE
1e Web site address N/A (UNDER CONSTRUCTION)		5 Date incorporated or formed 4/8/2003
7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation.		6 Check here if applying under section: a <input type="checkbox"/> 501(c) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k) d <input type="checkbox"/> 501(n) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8 Is the organization required to file Form 990 (or Form 990-EZ)? If "No," attach an explanation (see page 3 of the Specific Instructions).		<input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
9 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

10 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See **Specific Instructions** for Part I, Line 10, on page 3.) See also Pub. 557 for examples of organizational documents.)

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

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

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

**Please
Sign
Here**



(Signature)

BRENDA BARNES - President

(Type or print name and title or authority of signer)

(Date)

Part II Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization-- past, present, and planned. **Do not merely refer to or repeat the language in the organizational document.** List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated, and (c) where and by whom the activity will be conducted.

SEE ATTACHMENT C

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

SEE ATTACHMENT D

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

SEE ATTACHMENT E

ATTACHMENT C

Part II. Activities and Operational Information - Question 1

Activities

Home-Grown Food Network, Inc. (the "Organization") is dedicated to the following goals:

- a) To demonstrate sustainability and healthy self-sufficient living in hot, arid deserts;
- b) To promote affordable building and energy use;
- c) To conduct research, compile and publish information obtained through documenting production, improvement in the soil, amount of "waste" saved from landfills, change in microclimates, amount of water used, and hours of work required;
- d) To conduct research, compile and publish information concerning public participation in the above activities such as community, job skill, and self-esteem building;
- e) To promote the sharing of ideas about the future of gardening as a means of securing the food supply needed in the future;
- f) To provide a medium for the exchange of ideas for the purposes of transmission, exchange and communication of all information regarding food growing
- g) To promote the theory and practice of good gardening using technology and sustainable natural farming methods.
- h) Home-Grown Food Network, Inc.'s concept and purpose are to activate a platform and seek sponsorship from the community in fostering an awareness of the power of individuals to use the earth to enrich and nourish themselves spiritually and physically. The given facts are examples of the organization's activities for the "public interest" purpose; however, it is not limited only within the existing examples. As the work is done, we intend to follow up on paths that implement our goals well, and drop ones that do not. Like the gardens we will grow, this organization will be organic.

The Organization's Primary Activities are:

- a) Provide demonstration gardens, in which to demonstrate natural farming methods, and construct affordable buildings related to the demonstration and make all gardens, and structures open for public investigation and study.

Percentage of time to this activity: 50%.

This promotes the goal of demonstrating sustainability and healthy self-sufficiency in hot arid deserts by doing so. This activity will be initiated by Brenda Barnes and Peter Naughton in Desert Hot Springs and Joshua Tree, California.

- b) Demonstrate energy usage methods and allow them to be studied through low-cost workshops, classes, and publications, both in print and through our website, www.hgfoodnet.org.

Percentage of time to this activity: 10%.

This promotes the goal of promoting affordable energy use by showing how it can be done. Asking for grants will be initiated by Brenda Barnes in Desert Hot Springs and Joshua Tree, California.

- c) Provide examples of affordable energy use.

Percentage of time to this activity: 10%.

This promotes the goal of promoting affordable energy use by showing how it can be done. These examples will be provided as soon as they are available, and work on providing them will be initiated immediately, as indicated in (b) above

- d) Demonstrate how large amounts of organic, healthy, foods on our Desert Hot Springs, California permanent edible garden site can be grown with natural farming methods and reasonable inputs of work, energy, and water usage, in spaces the size of an average local desert lot, and smaller.

Percentage of time to this activity: included in and part of (a).

This promotes the goal of demonstrating sustainability by showing how the methods we use are possible for average people to use relatively easily.

Work on the demonstration gardens will be begun immediately as indicated in (a) above. When the gardens are grown far enough along to demonstrate results, Brenda Barnes and Peter Naughton will begin this activity.

- e) Serve as a research facility where natural farming can be evaluated under Mojave Desert conditions with temperatures that range from winter 30 degrees Fahrenheit (-1 C.), to summer 110 degrees (43 C.), almost constant winds, an average 4.7 inches (12 cm.) annual rainfall, and frequent droughts.

Percentage of time to this activity: 10%

This promotes the goal of demonstrating sustainability of natural farming by showing its results in difficult conditions.

Work on this will begin immediately as indicated in (a) above. Also scientists in the appropriate fields will be sought to participate in the research.

- f) Since Home-Grown Food Network's demonstration plots are located on a main street off the I-10 freeway, within four hours' drive of the Inland Empire, Los Angeles, San Diego, Las Vegas, and Phoenix areas, the demonstration gardens and classes are also easily accessible to 18 million people.

Percentage of time to this activity: included in and part of (a).

This promotes the goal of providing a medium for the exchange of ideas for the purposes of transmission, exchange and communication of all information regarding food growing by being in a place accessible to many people.

Work on the demonstration gardens will be begun immediately as indicated in (a) above. When the gardens are grown far enough along to demonstrate results, Brenda Barnes and Peter Naughton will begin this activity.

- g) Publish results freely on the website, which will make our training and results accessible to the huge number of people living in deserts throughout the world, now approaching 1 billion.

Percentage of time to this activity: 30%.

This promotes the goal of promoting the theory and practice of good gardening using technology and sustainable natural farming methods by using technology to report our results and encourage others to use sustainable natural farming methods. Work on the demonstration gardens will be begun immediately as indicated in (a) above. When the gardens are grown far enough along to demonstrate results, Brenda Barnes and Peter Naughton will begin this activity.

ATTACHMENT D

Part II. Activities and Operational Information - Question 2

Organization's Sources of Financial Support:

1. Sponsorships
2. Donations (corporations, foundations, not-for-profit organizations and governmental agencies)
3. Grants
4. Fundraising events

ATTACHMENT E

Part II. Activities and Operational Information - Question 3

Organization's Fund Raising Program:

- I. Announcements on the organization's Internet site
- II. E-mails to participants and readers globally (subscription is not required)-no spam
- III. Special proposals and projects
- IV. Fundraising committees
- V. Volunteers and professional fundraisers
- VI. Organizing fundraising events, such as concept launchings, special lectures or other types of events, specialist lectures, tributes and organized art and cultural events associated with affordable housing, renewable energy, and food growing in the American Southwest.
- VII. We will design prototypes, books, or specially printed issues, in exchange for a donation.
- VIII. Also, there will be an on-line fundraising program on our web site from time to time during a calendar year, for example, during the launch of the natural seasons of agriculture on the platform and/or accompanied with a poem, essay, photography event, contest or any sort of related cultural event.
- IX. Organizing international exchanges of ideas in the frame of the organization's mission with various types of sponsors and donations. Tickets to concerts, or other similar gatherings may be given based on donations from the public or the proceeds may go to the organization.
- X. Organizing exhibitions such as "Straw Bale Building for Small Farms" or "Italian, Spanish & American Garden and Country Art" exhibitions: based on pre-selected themes by the Board of Directors or special exhibitions such as, "Solar Building Methods in Desert Climates". Products based on related events or exhibitions such as catalogues, posters, postcards, flyers and video documentaries, will be available to the public. Also, organizing international cultural exchange events are in our plan as well as seasonal festivals in the hope of creating harmony through awareness of the inter connectedness of the ecosystem. This expectation is based on our knowledge of interchangeable cultural diversity in agriculture, and would be based on pre-selected themes decided upon by the Board of the Directors.
- XI. Anniversary & Gala events for fundraising purposes, the existing organization's products will be available during those sorts of events.

Note: None of the above have yet been put into effect, an example of an anticipated letter seeking in-kind donations (V above) is attached.

HOME-GROWN FOOD NETWORK, INC.

A CALIFORNIA 501 C (3) NON-PROFIT CORPORATION

P. O. Box 2204

Palm Springs, CA 92263-2204

(760) 660-9487

May 31, 2003

Possible Donor
Mailing Address
City

Dear Possible Donor:

This is to introduce you to a concept we believe will make the world better, and to request that you participate.

Home-Grown Food Network, Inc. was incorporated this year to demonstrate sustainability and healthy self-sufficient living in hot, arid deserts, by helping and training at least 100 people per year of all income levels to grow large amounts of food in small growing spaces, and by demonstrating our work to at least 2,000 visitors per year.

We will do this first by providing examples of affordable building and energy use. Second, we will produce large amounts of organic, healthy, foods on our Desert Hot Springs and Joshua Tree, California permanent edible garden sites. We will use natural farming methods and reasonable inputs of work, energy, and water usage, in spaces the size of an average local desert lot, and smaller, under Mojave Desert conditions.

We will serve as a research facility by documenting production, improvement in the soil, amount of "waste" saved from landfills, change in microclimates, amount of water used, hours of work, amount of produce, and other results such as community, job skill, and self-esteem building. Finally, we will show demonstration gardens, natural farming methods, and affordable buildings and energy usage methods we use, in low-cost workshops, classes, and publications, both in print and through a website.

We now need two of your 30' x 40' or larger quonset or other style steel buildings, to put one on each of our sites as soon as we obtain Planning Commission approval. We expect this about July 1, 2003. We will have many thousands of visitors to our sites over the next five years (and perpetually), will display on a prominent plaque your company's name as the donor of each building, and will distribute your brochures as a local supplier of such products. We therefore expect your donation to be a valuable promotion opportunity for you. In addition, of course, we offer a tax deduction for your donation, in the amount of the full retail value of products and services donated.

Attached are our mission statement and biography statements for our Board of Directors. We have dedicated our lives to this most worthy cause. I will call you next week to discuss your help. Thank you in advance.

Very truly yours,

Brenda Barnes, President

BB: sef. att. as indicated

Part II Activities and Operational Information (Continued)**4** Give the following information about the organization's governing body:**a** Names, addresses, and titles of officers, directors, trustees, etc.

SEE ATTACHMENT F

b Annual compensation

SEE ATTACHMENT F

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? ☐ Yes ☒ No
If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See **Specific Instructions** for Part III, Line 4d, on page 3.) ☐ Yes ☒ No
If "Yes," explain.

5 Does the organization control or is it controlled by any other organization? ☐ Yes ☒ No
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? ☐ Yes ☒ No
If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): **(a)** grants; **(b)** purchases or sales of assets; **(c)** rental of facilities or equipment; **(d)** loans or loan guarantees; **(e)** reimbursement arrangements; **(f)** performance of services, membership, or fundraising solicitations; or **(g)** sharing of facilities, equipment, mailing lists or other assets, or paid employees? ☐ Yes ☒ No
If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization? ☐ Yes ☒ No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

Part II Activities and Operational Information (Continued)**4** Give the following information about the organization's governing body:**a** Names, addresses, and titles of officers, directors, trustees, etc.

SEE ATTACHMENT F

b Annual compensation

SEE ATTACHMENT F

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? ☐ Yes ☒ No
If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See **Specific Instructions** for Part III, Line 4d, on page 3.) ☐ Yes ☒ No
If "Yes," explain.

5 Does the organization control or is it controlled by any other organization? ☐ Yes ☒ No
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? ☐ Yes ☒ No
If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): **(a)** grants; **(b)** purchases or sales of assets; **(c)** rental of facilities or equipment; **(d)** loans or loan guarantees; **(e)** reimbursement arrangements; **(f)** performance of services, membership, or fundraising solicitations; or **(g)** sharing of facilities, equipment, mailing lists or other assets, or paid employees? ☐ Yes ☒ No
If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization? ☐ Yes ☒ No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

Part II Activities and Operational Information (Continued)

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

Leasehold on land for demonstration gardens: \$22,000 in borrowed funds

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

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

- b** Is the organization a party to any leases? ☒ Yes ☐ No

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

SEE ATTACHMENT G

- 11** Is the organization a membership organization? ☐ Yes ☒ No

If "Yes," complete the following:

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

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

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

- 12a** If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? ☐ N/A ☒ Yes ☐ No
If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

SEE ATTACHMENT H (a)

- b** Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? ☐ N/A ☒ Yes ☐ No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

SEE ATTACHMENT H (b)

- 13** Does or will the organization attempt to influence legislation? ☐ Yes ☒ No
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

- 14** Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? ☐ Yes ☒ No
If "Yes," explain fully.

ATTACHMENT H (a)

Part II. Activities and Operational Information - Question 12a

Organization provides products and the charges are determined as follows:

E-publications in various languages, facilitating TV programs and documentaries. E-publications on the web in any language are available free of charge to public and also free for all schools or for educational purposes.

Copyright fee: To reprint, publish, or produce any of the materials from the e-publication or its archives for profit purposes (if a company or person claims it). We will ask \$100 for a full single-page article; which will be split in two parts as 50 percent is donated to the organization and the other 50 percent will go to the participants. For instance, a three-page article will be charged \$300 for any profitable reproduction purposes with the organization's full credit

For other not-for-profit organizations to reproduce or republish any material, which was originally published on the organization's platform, we will require full credit for the organization as well as seek common ground for joint projects.

For existing television programs or future ones, any member of the public may obtain a VHS copy for a \$20 donation plus shipping & handling, for any 30-minute project from the HGFN TV series. For a VHS copy of a 58-60 minute documentary or television projects, we will ask for a \$30 donation plus shipping & handling.

Each printed book published by Home-Grown Food Network, Inc. will be publicly available for \$20 to \$30 donations. The books will be published in every language that is available on the Home Grown Food Network global platforms with color pictures and around 100-150 pages.

From time to time, we plan to have a special issue which will focus on a special subject or research in printed form of the Home-Grown Food Network Inc., particularly when we are able to e-publish monthly. Each special issue will be available for a \$7 to \$10 donation to the organization (plus shipping & handling).

ATTACHMENT H (b)

Part II. Activities and Operational Information - Question 12b

The organization will provide benefits to specific individuals only in the following circumstances:

The organization anticipates buying low-cost land and housing available only for cash (using donated money), and having land and housing donated in-kind. The organization will then select low-income participants from those who apply to buy the land, and will carry the loans for five years at payments affordable to the recipients, with small down payments, so the recipients can become homeowners. There will be an insignificant difference between the price paid by the organization and the price paid by the recipients, based upon money, holding and advertising costs to the organization, and the interest rates charged the recipients will be lower than market rates available to them, if any are, or near market rates available to more affluent individuals.

There will be small fees charged on a sliding scale (free or near free to low-income individuals), for classes, workshops, and publications. Highest fees charged to general public will be for fundraising purposes.

Part III Technical Requirements

- 1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? ☒ Yes ☐ No
If you answer "Yes," do not answer questions on lines 2 through 6 below.

- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

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

- ☐ a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See **Specific Instructions**, Line 2a, on page 4;
- ☐ b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- ☐ c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

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

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

- 4 If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3? ☐ Yes ☐ No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

- 5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? ☐ Yes ☐ No

- 6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here ☐ and attach a completed page 1 of Form 1024 to this application.

Part III Technical Requirements (Continued)

7 Is the organization a private foundation?

- ☐ **Yes** (Answer question 8.)
☒ **No** (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, does the organization claim to be a private operating foundation?

- ☐ **Yes** (Complete Schedule E.)
☐ **No**

After answering question 8 on this line, go to line 14 on page 7.

9 If you answer "No" to question 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

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

If you checked one of the boxes **a** through **f** in question 9, go to question

14. If you checked box **g** in question 9, go to questions 11 and 12.

If you checked box **h**, **i**, or **j**, in question 9, go to question 10.

Part III Technical Requirements (Continued)

- 10 If you checked box h, i, or j in question 9, has the organization completed a tax year of at least 8 months?
- ☐ **Yes**—Indicate whether you are requesting:
- ☐ A definitive ruling. (Answer questions 11 through 14.)
- ☐ An advance ruling. (Answer questions 11 and 14 and attach two Forms 872-C completed and signed.)
- ☒ **No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.**

- 11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, **Statement of Revenue and Expenses**, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

N/A

- 12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here ☐ and:

- a Enter 2% of line B, column (e), Total, of Part IV-A
- b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a above.

- 13 If you are requesting a definitive ruling under section 509(a)(2), check here ☐ and:

- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see **Specific Instructions**, Part II, Line 4d, on page 3.)
- b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

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

Part IV Financial Data**SEE ATTACHMENT I**

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

A. Statement of Revenue and Expenses

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

ATTACHMENT 1

PART IV FINANCIAL DATA

INCOME:

	<u>2003</u>	<u>2004</u>	<u>2005</u>
Fund Raising Events		\$5,000	\$5,000
Private Company Donations	\$10,000	\$25,000	\$30,000
Corporate Donations and Sponsorships	\$15,000	\$20,000	\$22,000
Donations from Foundations And Not-For-Profit Organizations	\$65,000	\$70,000	\$70,000
Donations from Government Agencies	\$90,000	\$100,000	\$100,000
Fees from Workshops and Classes	\$2,000	\$2,200	\$2,420
TOTAL INCOME:	<u>\$182,000</u>	<u>\$222,200</u>	<u>\$229,420</u>

EXPENDITURES

Rent (planned and estimated)	\$6,000	\$6,000	\$6,000
Utilities	\$750	\$938	\$1,172
Communication	\$1,500	\$3,125	\$3,906
Insurance	\$1,000	\$1,200	\$1,500
Printing (stationary and publishing)	\$1,500	\$2,500	\$3,125
Equipment -other (growing, potting and storage demonstration facility)	\$53,500	\$66,875	\$83,594
Equipment -publicity (video camera, digital production facility, two desktop computers, related accessory, software programs furniture and fixture	\$1,500	\$15,000	\$18,750
Supplies	\$1,250	\$1,563	\$1,953
Professional Services, including Accounting and Legal Services	\$1,000	\$1,200	\$1,500
Travel and Conference Expenses	\$10,000	\$10,000	\$10,000
Salaries & Benefits *	\$80,000	\$80,000	\$80,000
TOTAL EXPENDITURES	<u>\$158,000</u>	<u>\$188,400</u>	<u>\$211,500</u>

* To be donated if insufficient funds are raised to cover amount listed. Salaries are for all activities listed in Attachment C

Part IV Financial Data (Continued)**B. Balance Sheet (at the end of the period shown)**

Current tax year

Date

Assets

1	Cash	1	
2	Accounts receivable, net	2	
3	Inventories	3	
4	Bonds and notes receivable (attach schedule)	4	
5	Corporate stocks (attach schedule)	5	
6	Mortgage loans (attach schedule)	6	
7	Other investments (attach schedule)	7	
8	Depreciable and depletable assets (attach schedule)	8	
9	Land	9	
10	Other assets (attach schedule)	10	
11	Total assets (add lines 1 through 10)	11	

Liabilities

12	Accounts payable	12	
13	Contributions, gifts, grants, etc., payable	13	
14	Mortgages and notes payable (attach schedule)	14	
15	Other liabilities (attach schedule)	15	
16	Total liabilities (add lines 12 through 15)	16	

Fund Balances or Net Assets

17	Total fund balances or net assets	17	
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18	

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

Form **872-C**

(Rev. September 1998)

Department of the Treasury
Internal Revenue Service**Consent Fixing Period of Limitation Upon
Assessment of Tax Under Section 4940 of the
Internal Revenue Code**

(See instructions on reverse side.)

OMB No. 1545-0056

To be used with
Form 1023. Submit
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

HOME-GROWN FOOD NETWORK, INC.

(Exact legal name of organization as shown in organizing document)

P.O. BOX 2204, PALM SPRINGS, CA 92263-2204

(Number, street, city or town, state, and ZIP code)

and the

District Director of
Internal Revenue, or
Assistant
Commissioner
(Employee Plans and
Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year ... **JUNE 30, 2003**
(Month, day, and year)

Name of organization (as shown in organizing document)

Date

HOME-GROWN FOOD NETWORK, INC.**MAY 28, 2003**

Officer or trustee having authority to sign

Type or print name and title

Signature ▶

*Brenda Barnes, President***BRENDA BARNES, PRESIDENT****For IRS use only**

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)

Date

By ▶

For Paperwork Reduction Act Notice, see page 7 of the Form 1023 Instructions.

Cat. No. 159050

Form **8718**

(Rev. November 2002)

Department of the Treasury
Internal Revenue Service**User Fee for Exempt Organization
Determination Letter Request**▶ Attach this form to determination letter application.
(Form 8718 is NOT a determination letter application.)For
IRS
Use
Only

OMB No. 1545-1798

Control number _____

Amount paid _____

User fee screener _____

1 Name of organization

2 Employer Identification Number

HOME-GROWN FOOD NETWORK, INC. 59-3771311**Caution:** Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.**3 Type of request****Fee**

- a** ☐ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ **\$150**
- Note:** If you checked box 3a, you must complete the Certification below.

Certification

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

Signature ▶ _____ Title ▶ _____

- b** ☒ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or
 - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years ▶ **\$500**
- c** ☐ Group exemption letters ▶ **\$500**

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2002-8, 2002-1, I.R.B. 252.

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

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

Where To File

Send the determination letter application and Form 8718 to:

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

If you are using express mail or a delivery service, send the application and Form 8718 to:

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

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send this form to this address. Instead, see **Where To File** above.

Attach Check or Money Order Here