Internal Revenue Service

Department of the Treasury

District Director

P.O. Box 2508
Cincinnati, Ohio 45201

▸ International Council
for Small Business
School of Business, Michigan
Tech University
Houghton, MI 49931

Person to Contact:
June Smallwood
Telephone Number:
513-684-2501
Refer Reply to:
EP/EO

Date: MAR 2 6 1984

Case No. 313313013EO

Accounting Period Ending: June 30
Form 990 Required: [X] Yes [ ] No
Advance Ruling Period Ends: June 30, 1985

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code effective September 21, 1983.

Because you are considered a new organization as of the date you filed your exemption application (see Rev. Rul. 77-208), we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization of the type described in section 509(a)(2).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the effective date of your exemption under section 501(c)(3) of the Code and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the effective date of this determination for purposes of sections 507(d) and 4940.

As of the effective date of this determination, donors may deduct contributions to you as provided in section 170 of the Code. Bequests,

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devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(2) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

For the period for which you are exempt under section 501(c)(3) of the Code, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions concerning these taxes, please let us know.

If your sources of support, purposes, character, or method of operation is changed, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name or address.

If your gross receipts each year are normally more than $25,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of $10 a day, up to a maximum of $5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

International Council for Small Business

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Under section 1.508-1(a)(2) of the Income Tax Regulations, an organization which seeks exemption under section 501(c)(3) of the Code must file its exemption application within 15 months from the end of the month in which it was formed. You indicated in your application that you did not submit your application within 15 months of the date you were formed and that you intended that the application be considered as a request for recognition of exemption from the date that the application was submitted and not retroactively to the date you were formed. Therefore, it is necessary for us to hold that the effective date of your exemption is as stated in the first paragraph of this letter. See section 1.508-1 of the Income Tax Regulations.

Based on information supplied with application Form 1024, you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code for the period beginning with your date of formation to the effective date of your exemption under section 501(c)(3) of the Code. For the period you are exempt under section 501(c)(4) of the Code, contributions to you are not deductible by donors under section 170 of the Code.

For the period beginning with your date of formation to the effective date of your exemption under section 501(c)(3), you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay $100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay $50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of $1,500 or more in any calendar quarter. If you have any questions about excise, employment or other Federal taxes, please address them to this office.

Please keep this determination letter for your permanent records.

Sincerely yours,

James J. Ryan
District Director

Beginning January 1, 1984, unless specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid $100 or more in a calendar year.

"Postmarked 10/5/83" "Postmarked 09/21/83"

Form **1023**
(Rev. March 1979)
Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption

Under Section 501(c)(3) of the Internal Revenue Code

To be filed in the key district for the area in which the organization has its principal office or place of business.

This application, when properly completed, shall constitute the notice required under section 508(a) of the Internal Revenue Code in order that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice under section 508(b) appropriate to an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) The organization must have an organizing instrument (See Part II) before this application may be filed.

Part I—Identification

1 Full name of organization
International Council for Small Business

2 Employer identification number (If none, attach Form SS-4)
94 1698897-[illegible]

3(a) Address (number and street)
School of Business, Michigan Tech University

Check here if applying under section: ☐ 501(e) ☐ 501(f)

3(b) City or town, State and ZIP code
Houghton, Michigan 49931

4 Name and phone number of person to be contacted
George R. Butler (906) 487-2251

5 Month the annual accounting period ends
June

6 Date incorporated or formed
Incorp- March 5, 1981

7 Activity Codes
120 | 125 | 200

8(a) Has the organization filed Federal income tax returns? . . . . . XX Yes ☐ No

If "Yes," state the form number(s), year(s) filed, and Internal Revenue Office where filed ▶ Form 990;
1972-1980: St. Paul, MN 1981: Fresno, CA

8(b) Has the organization filed exempt organization information returns? . . . . . XX Yes ☐ No

If "Yes," state the form number(s), year(s) filed, and Internal Revenue Office where filed ▶ Form 990
1972-1980: St. Paul, MN 1981: Fresno, CA

Part II.—Type of Entity and Organizational Documents (See instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing and operational documents as indicated for each entity.

☒ Corporation—Articles of incorporation, bylaws. ☐ Trust—Trust indenture. ☐ Other—Constitution or articles, bylaws.

Part III.—Activities and Operational Information

1 What are or will be the organization's sources of financial support? List in order of magnitude. If a portion of the receipts is or will be derived from the earnings of patents, copyrights, or other assets (excluding stock, bonds, etc.), identify such item as a separate source of receipts. Attach representative copies of solicitations for financial support.

The following activities constitute this organizations main sources of financial support:

1. Journal of Small Business Management subscription income
2. Membership dues
3. Royalties (Miscellaneous publications, advertising)

INTERNAL REVENUE SERVICE CINCINNATI, OHIO RECEIVED SEP 1983

SAN FRANCISCO DISTRICT
Received
SEP 26 1983

Processing Unit

2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.)

This organization's fund raising program consists of efforts to gain subscriptions and membership through personal contact at various meetings and conferences along with some letter writing and advertising.

INTERNAL REVENUE SERVICE CINCINNATI, OHIO RECEIVED NOV 3 1983

CENTRALIZED SERVICES BRANCH

INTERNAL REVENUE SERVICE CINCINNATI, OHIO RECEIVED OCT 6 1983

CENTRALIZED SERVICES BRANCH

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

[signature] (Signature)
George R. Butler

Vice President-Finance & Control (Title or authority of signer)

9/20/83 (Date)

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Part III.—Activities and Operational Information (Continued)

3 Give a narrative description of the activities presently carried on by the organization, and those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include sufficient information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII–A.

The main activity of this organization is the publication of the Journal of Small Business Management. The Council does work with West Virginia University in publication of the Journal. This publication contains articles that have been chosen because they cover information that is important and relevant to members. The editors include only articles that are well-written and academically acceptable. They all must be genuinely applicable to the small business owner and manager.

All journal related funds received by the Council are sent to West Virginia University to help cover the cost of publication. No profits are realized at this time. It is hoped that if circulation can be increased some excess funds may be realized.

An annual conference is sponsored by universities and provide a time and place for the presentation of papers by faculty as well as a time and a place for workshops and seminars.

It is the aim of the Council to promote research into the specific problem areas of small business and to make the results of these studies available to the entrepreneurs. This is done through the above conferences, as well as the publication mentioned below.

In addition to the Journal, a quarterly Newsletter is published that helps keep members informed about current newsworthy small business events.

4 The membership of the organization's governing body is:

(a) Names, addresses, and duties of officers, directors, trustees, etc.	(b) Specialized knowledge, training, expertise, or particular qualifications
See Schedule 1	

4. (a) & (b) ID #: 94 1698897-990

International Council for Small Business
Membership of the Organization's governing body
Schedule 1

Names, addresses, and duties	Specialized knowledge
Robert H. Brockhaus, President St. Louis University 3674 Lindell Blvd. St. Louis, MO 63108	Academic and business
Justin G. Longenecker, President-elect Baylor University Dept. of Mgmt. and Mgmt. Science Waco, Texas 76798	"
Bruce G. Whiting, Senior VP-Programs	"
Donald Myers, Senior VP-Publications & Research	"
Eugene Bonk, Senior VP-Development Motorola Communications 1303 E. Sigonquin Road Schaumberg, Illinois 60196	"
Donald Brown, Senior VP-External Relations	"
G. Robert Butler, Senior VP-Finance & Control Michigan Tech University Houghton, Michigan 49931	"
Robert Bilodeau Wilson S. Johnson, Directors George C. Solomon	"

Part III.—Activities and Operational Information (Continued)

4 (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," please name such 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 4(d).) . . ☐ Yes ☒ No
If "Yes," please explain.

(e) Have any members of the organization's governing body assigned income or assets to the organization? . ☐ Yes ☒ No
If "Yes," attach a copy of assignment(s) and a list of items assigned.

(f) Is it anticipated that any current or future member of the organization's governing body will assign income or assets to the organization? . . . . . ☐ Yes ☒ No
If "Yes," explain fully on an attached sheet.

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

The Council works with West Virginia University in publication of the Journal. All journal related funds received by the Council are sent to West Virginia University to help cover the cost of publication.

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

7 (a) 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 what stage of completion has been reached, what additional steps remain to be completed, and when such final steps will be taken.

Non applicable

(b) To what extent have you used, or do you plan to use contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities?

Non applicable

8 (a) What benefits, services, or products will the organization provide with respect to its exempt function?

See Schedule 2

Part III.—Activities and Operational Information (Continued)

8 (b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? . . . . . ☐ Yes ☒ No

If "Yes," please explain and show how the charges are determined.

9 Does or will the organization limit its benefits, services or products to specific classes of individuals? . . . ☐ Yes ☒ No

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

10 Is the organization a membership organization? . . . . . ☒ Yes ☐ No

If "Yes," complete the following:

(a) Please describe the organization's membership requirements and attach a schedule of membership fees and dues. Membership in the Council is open to all persons interested in improving administration & operating management knowledge and skills. Admission to membership is granted upon receipt of written application and tender of one year's dues in advance(Also see Schedule 3)

(b) Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

Efforts consist of basically personal contact through meetings, conferences, and letter writing

(c) Are benefits, services, or products limited to members? . . . . . ☐ Yes ☒ No

If "No," please explain.

Non-members may subscribe to the Journal and other publications of the ICSB and therefore receive the benefits from those publications

11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? . . . . . ☐ Yes ☒ No

If "Yes," please explain. (Note: *You may wish to file Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.*)

12 Does the organization have a pension plan for employees? . . . . . ☐ Yes ☒ No

13 (a) Are you filing Form 1023 within 15 months from the end of the first month in which you were created or formed as required by section 508(a) and the Regulations thereunder? (See general instruction B.) . . ☐ Yes ☒ No

Listed in Cumulative List of Organizations, Publication 78

(b) If 13(a) is "No," and you are claiming that section 508(a) does not apply to you, attach an explanation of your basis for this claim. We assumed filing was to have been performed by previous officers but records do not indicate it was done.

(c) If 13(a) is "No," and section 508(a) does not apply to you, your exemption can be recognized only from the date this application is filed with your key District Director. Therefore, is it your intention that this application be considered as a request for recognition of exemption from the date the application is received and not retroactively to the date you were formed? . . . . . ☒ Yes ☐ No

Part IV.—Statement as to Private Foundation Status

1 Is the organization a private foundation? . . . . . ☐ Yes ☒ No

2 If question 1 is answered "No," indicate the type of ruling being requested as to the organization's status under section 509 by checking the applicable box(es) below:

(a) Definitive ruling under section 509(a)(1), (2), (3), or (4) check here ☒ and complete Part VII.

(b) Advance ruling under section ▶ ☐ 170(b)(1)(A)(vi) or ▶ ☐ 509(a)(2)—See instructions.

(c) Extended advance ruling under section ▶ ☐ 170(b)(1)(A)(vi) or ▶ ☐ 509(a)(2)—See instructions.

3 If question 1 is answered "Yes" and the organization claims to be a private operating foundation, check here ☐ and complete Part VIII.

(Note: If an extended advance ruling is desired you must check the appropriate boxes for both 2(b) and 2(c).)

Part III.—Activities and Operational Information (Continued)

4 (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 instruction 4(d).) . . ☐ Yes ☐ No
If "Yes," explain.

(e) Have any members of the organization's governing body assigned income or assets to the organization? . ☐ Yes ☐ No
If "Yes," attach a copy of assignment(s) and a list of items assigned.

(f) Is it anticipated that any current or future member of the organization's governing body will assign income or assets to the organization? . . . . . ☐ Yes ☐ No
If "Yes," explain fully on an attached sheet.

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

6 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.

7 (a) 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.

(b) To what extent have you used, or do you plan to use contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities?

8 (a) What benefits, services, or products will the organization provide that are related to its exempt function?

Part III.—Activities and Operational Information (Continued)

8 (b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? . . . . . ☐ Yes ☐ No
If "Yes," explain and show how the charges are determined.

9 Does or will the organization limit its benefits, services, or products to specific classes of individuals? . . . ☐ Yes ☐ No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

10 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 your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

(c) Are benefits, services, or products limited to members? . . . . . ☐ Yes ☐ No
If "No," explain.

11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? . . . . . ☐ Yes ☐ No
If "Yes," explain. (Note: *You may wish to file Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.*)

12 Does the organization have a pension plan for employees? . . . . . ☐ Yes ☐ No

13 (a) Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed as required by section 508(a) and the related Regulations? (See general instructions.) . . ☐ Yes ☒ No
(b) If you answer "No," to 13(a) and you claim that you fit an exception to the notice requirements under section 508(a), attach an explanation of your basis for the claimed exception. See explanation
(c) If you answer "No," to 13(a) and section 508(a) does apply to you, you may be eligible for relief under section 1.9100 of the Income Tax Regulations from the application of section 508(a). Do you wish to request relief? . . . . . ☐ Yes ☒ No
(d) If you answer "Yes," to 13(c) attach a detailed statement that satisfies the requirements of Rev. Proc. 79-63.
(e) If you answer "No," to both 13(a) and 13(c) and section 508(a) does apply to you, your exemption can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption from the date the application is received and not retroactively to the date you were formed? See explanation. ☐ Yes ☐ No

Part IV.—Statement as to Private Foundation Status

1 Is the organization a private foundation? . . . . . ☐ Yes ☐ No
2 If you answer "Yes," to question 1 and the organization claims to be a private operating foundation, check here ☐ and complete Part VIII.
3 If you answer "No," to question 1 indicate the type of ruling you are requesting regarding the organization's status under section 509 by checking the box(es) that apply below:
(a) Definitive ruling under section 509(a)(1), (2), (3), or (4) ▶ ☐. Complete Part VII.
(b) Advance ruling under section ▶ ☐ 170(b)(1)(A)(vi) or ▶ ☐ 509(a)(2)—see instructions.
(c) Extended advance ruling under section ▶ ☐ 170(b)(1)(A)(vi) or ▶ ☐ 509(a)(2)—see instructions.
(Note: If you want an extended advance ruling you must check the appropriate boxes for both 3(b) and 3(c).)

Part V.—Financial Data

Statement of Revenue and Expenses, for period ending June 30, 19 83

Revenue	1 Gross contributions, gifts, grants and similar amounts received		2,000.00
	2 Gross dues and assessments of members		8,856.70
	3 Gross amounts derived from activities related to organization's exempt purpose	19,783.72	
	Minus cost of sales	38,717.74	(18,934.02)
	4 Gross amounts from unrelated business activities		
	Minus cost of sales		0
	5 Gross amount received from sale of assets, excluding inventory items (attach schedule)		
	Minus cost or other basis and sales expenses of assets sold		0
	6 Interest, dividends, rents and royalties		7,049.74
	7 Total revenue		(1,027.58)
Expenses	8 Fund raising expenses		
	9 Contributions, gifts, grants, and similar amounts paid (attach schedule) Schedule 4		2,000.00
	10 Disbursements to or for benefit of members (attach schedule)		
	11 Compensation of officers, directors, and trustees (attach schedule)		
	12 Other salaries and wages		312.00
	13 Interest		
	14 Rent		
	15 Depreciation and depletion		
	16 Other (attach schedule) Schedule 5		3,088.41
	17 Total expenses		5,400.41
	18 Excess of revenue over expenses (line 7 minus line 17)		(6,427.99)

Balance Sheets	Enter dates ▶	Beginning date July 1, 1982	Ending date June 30, 1983
Assets			
19 Cash (a) Interest bearing accounts			13,390.76
(b) Other			
20 Accounts receivable, net			4,064.50
21 Inventories			
22 Bonds and notes (attach schedule)			
23 Corporate stocks (attach schedule)			
24 Mortgage loans (attach schedule)			
25 Other investments (attach schedule) Schedule 6			11,509.59
26 Depreciable and depletable assets (attach schedule)			
27 Land			
28 Other assets (attach schedule)			
29 Total assets			28,964.85
Liabilities			
30 Accounts payable			11,851.65
31 Contributions, gifts, grants, etc., payable			
32 Mortgages and notes payable (attach schedule)			
33 Other liabilities (attach schedules)			
34 Total liabilities			11,851.65
Fund Balance or Net Worth			
35 Total fund balance or net worth			17,113.20
36 Total liabilities and fund balance or net worth (line 34 plus line 35)			28,964.85

Has there been any substantial change in any aspect of your financial activities since the period ending date shown above? ☐ Yes ☒ No

If "Yes," attach a detailed explanation.

Part VI.—Required Schedules for Special Activities

		If "Yes," check here:	And, complete schedule—
1	Is the organization, or any part of it, a school?		A
2	Does the organization provide or administer any scholarship benefits, student aid, etc.?		B
3	Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		C
4	Is the organization, or any part of it, a hospital or a medical research organization?		D
5	Is the organization, or any part of it, a home for the aged?		E
6	Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)?		F
7	Is the organization, or any part of it, formed to promote amateur sports competition?		G

Form 1023 (Rev. 3-79)

Part VII.—Non-Private Foundation Status (Definitive ruling only)

A.—Basis for Non-Private Foundation Status

The organization is not a private foundation because it qualifies as:

	✓	Kind of organization	Within the meaning of	Complete
1		a church	Sections 509(a)(1) and 170(b)(1)(A)(i)	
2		a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	
3		a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
4		a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
5		being organized and operated exclusively for testing for public safety	Section 509(a)(4)	
6		being operated for the benefit of a college or university which is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VII.–B
7	X	normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(vi)	Part VII.–B
8		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)	Part VII.–B
9		being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7, and 8 above	Section 509(a)(3)	Part VII.–C

B.—Analysis of Financial Support

	(a) Most recent taxable year 19 82	(Years next preceding most recent taxable year) (b) 1981	(c) 1980	(d) 1979	(e) Total
1 Gifts, grants, and contributions received . . .	2,000.00	1,000.00	1,125.00	5,732.00	9,857.00
2 Membership fees received .	8,820.00	13,248.00	16,039.00	17,832.00	55,939.00
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513	20,508.00	14,108.00	18,304.00	20,118.00	73,038.00
4 Gross income from passive sources (see instructions for definition)	3,150.00	1,102.00	2,025.00	1,667.00	7,944.00
5 Net income from organization's unrelated business activities not included on line 4					
6 Tax revenues levied for and either paid to or expended on behalf of the organization .					
7 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)					
8 Other income (not including gain or loss from sale of capital assets)—attach schedule. SBIDA income .	3,900.00	6,700.00			10,600.00
9 Total of lines 1 through 8 .	38,378.00	36,158.00	37,494.00	45,349.00	157,378.00
10 Line 9 minus line 3 . . .	17,870.00	22,050.00	19,190.00	25,231.00	84,340.00
11 Enter 2% of line 10, column (e) only					1,686.80

12 If the organization has received any unusual grants during any of the above taxable years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 1 above. (See instructions)

Form 1023 (Rev. 3-79)

Part V.—Financial Data

Statement of Revenue and Expenses, for period ending June 30, 19 83

Revenue	1 Gross contributions, gifts, grants and similar amounts received		2,000.00
	2 Gross dues and assessments of members		8,856.70
	3 Gross amounts derived from activities related to organization's exempt purpose	19,783.72	
	Minus cost of sales	38,717.74	(18,934.02)
	4 Gross amounts from unrelated business activities		
	Minus cost of sales		0
	5 Gross amount received from sale of assets, excluding inventory items (attach schedule)		
	Minus cost or other basis and sales expenses of assets sold		0
	6 Interest, dividends, rents and royalties		7,049.74
	7 Total revenue		(1,027.58)
Expenses	8 Fund raising expenses		2,000.00
	9 Contributions, gifts, grants, and similar amounts paid (attach schedule) Schedule 4		
	10 Disbursements to or for benefit of members (attach schedule)		
	11 Compensation of officers, directors, and trustees (attach schedule)		
	12 Other salaries and wages		312.00
	13 Interest		
	14 Rent		
	15 Depreciation and depletion		
	16 Other (attach schedule) Schedule 5		3,088.41
	17 Total expenses		5,400.41
	18 Excess of revenue over expenses (line 7 minus line 17)		(6,427.99)

Balance Sheets	Enter dates ▶	Beginning date July 1, 1982	Ending date June 30, 1983
Assets			
19 Cash (a) Interest bearing accounts			13,390.76
(b) Other			4,064.50
20 Accounts receivable, net			
21 Inventories			
22 Bonds and notes (attach schedule)			
23 Corporate stocks (attach schedule)			
24 Mortgage loans (attach schedule)			
25 Other investments (attach schedule) Schedule 6			11,509.59
26 Depreciable and depletable assets (attach schedule)			
27 Land			
28 Other assets (attach schedule)			
29 Total assets			28,964.85
Liabilities			
30 Accounts payable			11,851.65
31 Contributions, gifts, grants, etc., payable			
32 Mortgages and notes payable (attach schedule)			
33 Other liabilities (attach schedules)			
34 Total liabilities			11,851.65
Fund Balance or Net Worth			
35 Total fund balance or net worth			17,113.20
36 Total liabilities and fund balance or net worth (line 34 plus line 35)			28,964.85

Has there been any substantial change in any aspect of your financial activities since the period ending date shown above? ☐ Yes ☒ No

If "Yes," attach a detailed explanation.

Part VI.—Required Schedules for Special Activities

	If "Yes," check here:	And, complete schedule—
1 Is the organization, or any part of it, a school?		A
2 Does the organization provide or administer any scholarship benefits, student aid, etc.?		B
3 Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		C
4 Is the organization, or any part of it, a hospital or a medical research organization?		D
5 Is the organization, or any part of it, a home for the aged?		E
6 Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)?		F
7 Is the organization, or any part of it, formed to promote amateur sports competition?		G

Part VII.—Non-Private Foundation Status (Definitive ruling only)

A.—Basis for Non-Private Foundation Status

The organization is not a private foundation because it qualifies as:

	✓	Kind of organization	Within the meaning of	Complete
1		a church	Sections 509(a)(1) and 170(b)(1)(A)(i)	
2		a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	
3		a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
4		a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
5		being organized and operated exclusively for testing for public safety	Section 509(a)(4)	
6		being operated for the benefit of a college or university which is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VII.–B
7	X	normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(vi)	Part VII.–B
8	X	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)	Part VII.–B
9		being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7, and 8 above	Section 509(a)(3)	Part VII.–C

B.—Analysis of Financial Support

	(a) Most recent taxable year 19 82	(Years next preceding most recent taxable year) (b) 1981	(c) 1980	(d) 1979	(e) Total
1 Gifts, grants, and contributions received	2,000.00	1,000.00	1,123.00	5,732.00	9,857.00
2 Membership fees received	8,820.00	13,248.00	16,039.00	17,832.00	55,939.00
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513	20,508.00	14,108.00	18,304.00	20,118.00	73,038.00
4 Gross income from passive sources (see instructions for definition)	3,150.00	1,102.00	2,025.00	1,667.00	7,944.00
5 Net income from organization's unrelated business activities not included on line 4					
6 Tax revenues levied for and either paid to or expended on behalf of the organization					
7 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)					
8 Other income (not including gain or loss from sale of capital assets)—attach schedule. SBIDA Income	3,900.00	6,700.00			10,600.00
9 Total of lines 1 through 8	38,378.00	36,158.00	37,494.00	45,349.00	157,378.00
10 Line 9 minus line 3	17,870.00	22,050.00	19,190.00	25,231.00	84,340.00
11 Enter 2% of line 10, column (e) only					1,686.80

12 If the organization has received any unusual grants during any of the above taxable years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 1 above. (See instructions)

INTERNATIONAL COUNCIL FOR
SMALL BUSINESS

Additional Information:

1. The identification number 94-1698897 is for the corporation, not the unincorporated predecessor.

2. See attached schedules

3. The International Council for Small Business receives approximately 1-2% of its total receipts from advertising, which is an insignificant amount.

4. SBIDA income is payment received from the Small Business Institute Directors' Association for services rendered by the ICSB.

5. Filing of this form was not timely performed due to a mixup concerning this corporation and the IRS. The filing was to have been performed by previous officers, however, our records do not indicate it was done. However, the corporation has been filing tax exempt forms for years and since the corporation is listed in Publication 78 (Cumulative List of Organizations) it seems that some action has been taken in this matter previously. It is respectfully requested that the International Council for Small Business be granted recognition of exemption retroactively to the date of organization.

6. Change made on form to indicate qualification under 509(a)(2).

7. Members receive the following benefits for their dues:
   1. Subscription to the journal
   2. receive the Newsletter
   3. Invitation to the annual conference
   4. Automatic membership to selected interest groups within the ICSB
   5. Other benefits that normally accrue to members that belong to an organization composed of members with a common interest

GRButler

George R. Butler
Vice President-Finance & Control

Fed. ID# 94-1698897

INTERNATIONAL COUNCIL FOR SMALL BUSINESS
INCOME STATEMENT
For year ended June 30, 1982

RECEIPTS		
Membership Revenue:	USA	$ 10,209.63
	Canada	1,240.50
	International	1,796.50
Journal Receipts		14,107.34
SBIDA Payments		6,700.00
Publications		1,070.90
NFIB Gift		1,000.00
Knoxville Congress Profit		9,500.00
Miscellaneous		30.50
Less Uncollectible Checks		(216.25)
TOTAL RECEIPTS		$ 45,439.12
DISBURSEMENTS		
Executive Secretary		$ 2,800.00
Journal		22,218.00
Clerical and Bookkeeping Service		1,117.90
Postage		933.82
Special Publications: Proceedings		685.50
Printing/Duplication		547.51
Newsletter		1,541.42
Secretarial Services		306.02
Membership Development		680.44
Travel (Canadian Affiliate Meeting)		604.40
Telephone		689.09
Doctoral Consortium		203.00
OMBE/MBDA Projects		3,240.81
U.S. Affiliate Dues		1,591.00
Miscellaneous		152.74
TOTAL DISBURSEMENTS		$(37,311.65)
NET INCOME		$ 8,127.47

Fed. ID# 94-1698897

INTERNATIONAL COUNCIL FOR SMALL BUSINESS
Income Statement
For year ended June 30, 1981

RECEIPTS	
Dues	$ 16,039
Less Journal Subscriptions	3,850
Net ICSB Receipts	12,189
Other Income	834
Other Receipts (Net)	990
Donations	0
TOTAL RECEIPTS	$ 14,013
DISBURSEMENTS	
Professional Services	$ 12,000
Travel	1,426
Membership & Dues	130
Printing/Newsletter	940
Administration	-0-
Postage	1,978
Telephone	386
Office Supplies	1,519
Awards	102
Accounting & Legal	260
Miscellaneous	4
Bank Card Charges	81
Conference Expenses	264
Executive Committee Meetings	280
Franchise Tax	200
President's travel expense	657
Membership(printing, etc.)	879
TOTAL DISBURSEMENTS	$(21,106)
NET LOSS	$(7,093)

8 (a)

ID #: 94 1698897-990

International Council for Small Business
Benefits, Services, or Products
Schedule 2

1. Improving management knowledge, techniques, and skills of small business throughout the world

2. Develop an understanding of business situations throughout the world in order to promote a continuing method for the free exchange of expertise

3. Coordinating and cooperating with the various governmental institutions dedicated to the improvement of small business wherever they may be in the world

4. Publishing learned material to add to the knowledge and expertise of its membership and other interested parties

5. Providing conferences wherein members and others can join together to teach and learn

6. Stimulating people, government, institutions, and private businesses to become leaders in the development, dissemination and implementation of sound business practices

10 (a)

ID #: 94 1698897-990

International Council for Small Business
Membership fees and dues
Schedule 3

Individual membership	$ 50.00
Contributing membership	150.00
Student membership	22.50
Organizational membership	85.00

10 (b)

ID #: 94 1698897-990

THE INTERNATIONAL COUNCIL FOR SMALL BUSINESS

WHAT IS ICSB?

The International Council is a non-profit organization devoted to continuing management education for entrepreneurs and small business.

The Council was founded on the belief that enlightened small business management is necessary for successful, profitable small business; that successful small businesses are essential to our national economy and that entrepreneurship needs to be fostered to stimulate a dynamic and growing economic system.

WHO CAN BELONG TO ICSB?

Membership in the International Council for Small Business is open to all persons interested in improving administration and operating management knowledge and skills. Council membership is represented by individuals and agencies from:

BUSINESS—Independent entrepreneurs and their employees

ECONOMIC DEVELOPMENT CENTERS—Minority, community and other concerned officers and employees

EDUCATION—Secondary, college, graduate, distributive and adult education

PROFESSIONS—Management consultants, accountants, lawyers

TRADE ASSOCIATIONS—Directors, membership

GOVERNMENT—Officials in federal, state, local or special agencies that are concerned with small business.

MEMBERSHIP CLASSES

There are four classes of membership available in ICSB—individual, organizational, contributing and student. An individual membership is entitled to one vote. Organizational memberships in the U.S. may have up to two persons designated as voting members. Canadian organizational memberships may have as many as four voting members. Many colleges, universities, and businesses select the organizational category. Student memberships are also welcomed at a special annual rate (they do not receive voting privileges). For specific information regarding fees, see the application for membership in this edition.

** Serving the World of Entrepreneurship and Small Business for 28 Years **

ICSB
APPLICATION FOR MEMBERSHIP

I would like to join the International Council for Small Business. As an individual, organizational or student member, I will receive the *Journal of Small Business Management* and ICSB Newsletter.

★ ★ ★

Name and Title (Please Print) _____

Affiliation _____

Street Address _____

City _____ State _____ Zip _____

★ ★ ★

BUSINESS CLASSIFICATION

☐ Small Business ☐ Big Business ☐ Association ☐ Education
☐ Professional ☐ Government ☐ Economic Development ☐ Other (Specify)_____

★ ★ ★

ANNUAL MEMBERSHIPS: (use applicable section)

U.S. ☐ Individual @ $39 ☐ Contributing @ $150 ☐ Student @ $10
☐ Organizational @ $95. (Please provide names and addresses of up to two voting members.)
☐ My check made payable to ICSB for $_____ is enclosed. ☐ New ☐ Renewal
☐ MASTER CHARGE ☐ VISA Card No. _____ Expires _____
Mail to: Executive Secretary, ICSB-USA, P.O. Box 14014, Washington, D.C. 20044.

CANADA ☐ Individual @ $60* ☐ Student @ $10* *In Canadian dollars
☐ Organizational @ $200. (Please provide names and addresses of up to four voting members.)
☐ My check made payable to ICSB-Canada for $_____ is enclosed. ☐ New ☐ Renewal
Mail to: ICSB-Canada, 285 Victoria, Suite 605, Toronto, Ontario M5B 1E8.

OTHER ☐ Individual @ $50 ☐ Contributing @ $150 ☐ Student @ $22.50
☐ Organizational @ $85. (Please provide names and addresses of up to two voting members.)
☐ My check payable to ICSB for $_____ is enclosed. ☐ New ☐ Renewal
Mail to: Ralph C. Hook, Jr., ICSB, Multi-National Affiliate, College of Business Administration, University of Hawaii, Honolulu, HI 96822.

Part V (9) ID #: 94 1698897-990

International Council for Small Business
Schedule of Contributions, Gifts, and Grants
For year ended June 30, 1983

Schedule 4

Recipient	Purpose	Date Paid	Amount
William Sandberg	Dissertation proposal award	4/26/83	$1,500.00
Paul Larson	Dissertation proposal award	4/26/83	500.00

Part V (16)

International Council for Small Business
Schedule of Other Expenses
For year ended June 30, 1983

Schedule 5

Newsletter Expense	$ 1,655.01
Publication Printing Expense	902.64
Office Supplies	225.92
AACSB dues	125.00
Bad Debt Expense	123.31
Miscellaneous Expense	56.53
Total Other Expenses	$ 3,088.41

Part V (25)

International Council for Small Business
Schedule of Other Investments
For year ended June 30, 1983

Schedule 6

Type	Institution	Interest	Maturity	Amount June 30, 198
6 month CD	Houghton Nat'l Bank Houghton, MI	8.710%	10/20/83	$10,000.00
Memorial Fund	Houghton Nat'l Bank	5.000%	-	1,509.59

Part VII.—Non-Private Foundation Status (Definitive ruling only) (Continued)

B.—Analysis of Financial Support (Continued)

13 If the organization's non-private foundation status is based upon:

(a) Sections 509(a)(1) and 170(b)(1)(A)(iv) or (vi).—Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts for the entire period exceed the amount shown on line 11. NONE

(b) Section 509(a)(2).—With respect to the amounts included on lines 1, 2, and 3, attach a list for each of the above years showing the name of and amount received from each person who is a "disqualified person."

With respect to the amount included in line 3, attach a list for each of the above years showing the name of and amount received from each payor (other than a "disqualified person") whose payments to the organization exceeded $5,000. For this purpose, "payor" includes but is not limited to any organization described in sections 170(b)(1)(A)(i) through (vi) and any government agency or bureau.

C.—Supplemental Information Concerning Organizations Claiming Non-Private Foundation Status Under Section 509(a)(3)

1 Organizations supported by applicant organization:

Name and address of supported organization	Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)?

2 To what extent are the members of your governing board elected or appointed by the supported organization(s)?

3 What is the extent of common supervision or control that you and the supported organization(s) share?

4 To what extent do(es) the supported organization(s) have a significant voice in your investment policies, the making and timing of grants, and in otherwise directing the use of your income or assets?

5 As a result of the supported organization(s) being mentioned in your governing instrument, are you a trust which the supported organization(s) can enforce under State law and with respect to which the supported organization(s) can compel an accounting? . . . . . ☐ Yes ☐ No

If "Yes," please explain.

6 What portion of your income do you pay to each supported organization and how significant is such support to each?

7 To what extent do you conduct activities which would otherwise be carried out by the supported organization(s)? For any such activities, please explain your reasoning as to why such activities would otherwise be carried on by the supported organization(s).

8 Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager) or by an organization which is not described in section 509(a)(1) or (2)? . . . . . ☐ Yes ☐ No

If "Yes," please explain.

Part VIII.—Basis for Status as a Private Operating Foundation

If the organization—

(a) bases its claim to private operating foundation status upon normal and regular operations over a period of years; or

(b) is newly created, set up as a private operating foundation, and has at least one year's experience;

complete the schedule below answering the questions under the income test and one of the three supplemental tests (assets, endowment, or support). If the organization does not have at least one year's experience, complete line 21. If the organization's private operating foundation status depends upon its normal and regular operations as described in (a) above, submit, as an additional attachment, data in tabular form corresponding to the schedule below for the three years next preceding the most recent taxable year.

	Most recent taxable year
Income Test	
1 Adjusted net income, as defined in section 4942(f)	
2 Qualifying distributions:	
(a) Amounts (including administrative expenses) paid directly for the active conduct of the activities for which organized and operated under section 501(c)(3) (attach schedule)	
(b) Amounts paid to acquire assets to be used (or held for use) directly in carrying out purposes described in sections 170(c)(1) or 170(c)(2)(B) (attach schedule)	
(c) Amounts set aside for specific projects which are for purposes described in section 170(c)(1) or 170(c)(2)(B) (attach schedule)	
(d) Total qualifying distributions (add lines 2(a), (b), and (c))	
3 Percentage of qualifying distributions to adjusted net income (divide line 1 into line 2(d)—percentage must be at least 85 percent)	%
Assets Test	
4 Value of organization's assets used in activities that directly carry out the exempt purposes. Do not include assets held merely for investment or production of income (attach schedule)	
5 Value of any corporate stock of a corporation that is controlled by applicant organization and carries out its exempt purposes (attach statement describing such corporation)	
6 Value of all qualifying assets (add lines 4 and 5)	
7 Value of applicant organization's total assets	
8 Percentage of qualifying assets to total assets (divide line 7 into line 6—percentage must exceed 65 percent)	%
Endowment Test	
9 Value of assets not used (or held for use) directly in carrying out exempt purposes:	
(a) Monthly average of investment securities at fair market value	
(b) Monthly average of cash balances	
(c) Fair market value of all other investment property (attach schedule)	
(d) Total (add lines 9(a), (b), and (c))	
10 Subtract acquisition indebtedness with respect to line 9 items (attach schedule)	
11 Balance (line 9 minus line 10)	
12 For years beginning on or after January 1, 1976, multiply line 11 by a factor of 3⅓% (⅔ of the applicable percentage for the minimum investment return computation under section 4942(e)(3)). The factors to be used for years beginning prior to January 1, 1976, are as follows: for 1974 and 1975 use 4%, for 1973 use 3½%. Line 2(d) above must equal or exceed the result of this computation	
Support Test	
13 Applicant organization's support as defined in section 509(d)	
14 Minus—amount of gross investment income as defined in section 509(e)	
15 Support for purposes of section 4942(j)(3)(B)(iii)	
16 Support received from the general public, five or more exempt organizations, or a combination thereof (attach schedule)	
17 For persons (other than exempt organizations) contributing more than 1 percent of line 15, enter the total amounts in excess of 1 percent of line 15	
18 Subtract line 17 from line 16	
19 Percentage of total support (divide line 15 into line 18—must be at least 85 percent)	%
20 Does line 16 include support from an exempt organization which is in excess of 25 percent of the amount on line 15?	☐ Yes ☐ No

21 Newly created organizations with less than one year's experience: Attach a statement explaining how the organization is planning to satisfy the requirements of section 4942(j)(3) with respect to the income test and one of the supplemental tests during its first year's operation. Include a description of plans and arrangements, press clippings, public announcements, solicitations for funds, etc.

ID #: 94 1698897-990

1020270

ARTICLES OF INCORPORATION

OF

INTERNATIONAL COUNCIL FOR SMALL BUSINESS

Leslie Glenn
Deputy

I

ame of this corporation is INTERNATIONAL COUNCIL FOR
L BUSINESS.

II

ame of the existing unincorporated association now being
porated by the filing of these articles is International
il for Small Business.

III

his corporation is a nonprofit public benefit corporation
s not organized for the private gain of any person. It is
ized under the Nonprofit Public Benefit Corporation Law for
table purposes.

he specific purpose of this corporation is to provide
tion, research, publications, conferences and other in-
tional and training forums, for its members and others,
at improving the management skills and the understanding
all businesses throughout the world.

IV

ame and address in the State of California of this corpor-
's initial agent for service of process is:

Lillian B. Dreyer
16 Mary Street
San Rafael, CA 94901

V

his corporation is organized and operated exclusively for
table and educational purposes within the meaning of
on 501(c)(3) of the Internal Revenue Code of 1954.

otwithstanding any other provision of these articles, the
ration shall not carry on any other activities not permit-
o be carried on (a) by a corporation exempt from federal
e tax under Section 501(c)(3) of the Internal Revenue Code
54 (or the corresponding provision of any future United
d Internal Revenue law), or (b) by a corporation contri-
ns to which are deductible under Section 170(c)(2) of the
nal Revenue Code of 1954 (or the corresponding provision
y future United States Internal Revenue law).

0093 0026

C. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

D. This corporation is not organized, nor shall it be operated, for pecuniary gain or profit, and it does not contemplate the distribution of gains, profits, or dividends to the members thereof or to any private shareholder, as defined for purposes of Section 501(c)(3) of the Internal Revenue Code of 1954, or individual.

VI

A. The property of this corporation is irrevocably dedicated to charitable and educational purposes and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person.

B. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or adequate provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable or educational purposes and which has established its tax exempt status under Section 501(c)(3) of the Internal Revenue Code of 1954.

DATED: March 5, 1981.

Audrey A. Warren

AUDREY A. WARREN, Incorporator

I declare that I am the person who has executed these Articles of Incorporation and hereby declare that this instrument is my act and deed.

Audrey A. Warren

AUDREY A. WARREN

STATE OF LOUISIANA)
Parish of ORLEANS) ss.

AFFIDAVIT

GERALD E. HILLS and ROBERT O. BAUER, being first duly sworn each for himself and not one for the other, deposes and says:

That said Gerald E. Hills is the President and said Robert C. Bauer is the Secretary of the International Council for Small Business, an unincorporated association.

That said unincorporated association has duly authorized the incorporation of said association, that said unincorporated association has authorized Audrey A. Warren, Senior Vice President, Finance, of said association to execute, as incorporator, the Articles of Incorporation to which this declaration is attached, and that said Audrey A. Warren has executed said Articles of Incorporation by authority of said association.

Gerald E. Hills
GERALD E. HILLS

Robert O. Bauer
ROBERT O. BAUER

Subscribed and sworn to before me this 13 day of February, 1981.

Gilbert Bernstein
Notary Public
NOTARY PUBLIC
State of Louisiana

Rec'd 2-27-84

Form 1024
(Rev. July 1981)
Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120

OMB No. 1545-0057
Expires May 31, 1984

Every organization must furnish the information specified. If any organization does not submit the information and financial data required, this application will not be considered on its merits, the organization will be notified accordingly, and the application may be returned. If you need more space for any item, you may attach additional statements. Please show your name and employer identification number on all attachments.

Central organizations applying for a group exemption letter—See Rev. Proc. 80-27, 1980-1 C.B. 677, or later revisions; or get Publication 557, Tax Exempt Status for Your Organization, available free at most Internal Revenue Service offices.

This application, if approved, will be open to public inspection. (See General Instructions.)

Most organizations must complete Parts I through IV. In addition, an organization must complete the schedule indicated below that relates to the Code section under which it is applying. If a part or a line item does not apply enter "N/A".

If the organization does not have an organizing instrument, do not complete this application.

Check the appropriate box below to indicate the section under which you are applying.

- ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 6)
- ☒ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 6)
- ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 7)
- ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 7)
- ☐ Section 501(c)(7)—Social clubs (Schedule D, pages 7 and 8)
- ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident or other benefits to members (Schedule E, page 8)
- ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Schedule F, pages 8 and 9)
- ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident or other benefits (Schedule E, page 8)
- ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 9)
- ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 10)
- ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 10)
- ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Schedule J, page 11)
- ☐ Section 501(c)(19)—War veterans' organizations and auxiliary units (Schedule K, page 12)
- ☐ Section 501(c)(20)—Trust/organization for pre-paid group legal services (Parts I, II, and Schedule M, page 13)
- ☐ Section 120—Qualified group legal services plans (Parts I, II, and Schedule L, page 13)

Part I.—Identification (See Instructions)

1(a) Full name of organization
International Council for Small Business

1(b) Employer identification number (if none, see specific instructions)
94-1698897

2(a) Address (number and street) c/o George R. Butler
School of Business Admin., Michigan Technological University

2(b) City or town, county, State, and ZIP code
Houghton, MI 49931

3 Name and telephone number (including area code) of person to be contacted during business hours
George R. Butler (906) 487-2668

4 Month the annual accounting period ends
June

5 Date incorporated or formed
March 5, 1981

6 Activity codes (see back cover)
120 | 125 | 200

7(a) Has the organization filed Federal income tax returns? . . . . . ☒ Yes ☐ No

If "Yes," state form number(s), year(s) filed, and Internal Revenue Service office where filed ▶ Form 990;
1972-80 St. Paul, MN 1981 Fresno, CA 1982 Cincinatti, OH

7(b) Has the organization filed exempt organization information returns? . . . . . ☒ Yes ☐ No

If "Yes," state the form number(s), year(s) filed, and Internal Revenue Service office where filed ▶ Form 990
same as in 7(a) above

Part II.—Type of Entity and Organizational Documents (See Instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing and operational documents as indicated for each entity. Documents previously submitted

☒ Corporation—Articles of incorporation, bylaws. ☐ Trust—Trust indenture. ☐ Other—Constitution or articles, bylaws, employer adopted plan.

Under the penalties of perjury, I declare that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge and belief it is true, correct and complete. (See General Instructions.)

E R Butler (Signature) Vice President-Finance (Title or authority of signer) 2-22-84 (Date)

For Paperwork Reduction Act Notice, see page 1 of the Instructions.

Part III.—Activities and Operational Information

1 Are you the outgrowth or continuation of any form of predecessor(s)? . . . . . ☒ Yes ☐ No

If "Yes," state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

This corporation is a continuation of the previously unincorporated association, International Council for Small Business, in existence from June 30, 1956 to March 5, 1981. This unincorporated association was terminated for the purpose of incorporation.

2 Are you now or do you plan to be connected in any way with any other organization? . . . . . ☐ Yes ☒ No

If "Yes," describe the organization and explain the relationship.

3 Describe in detail the specific purposes for which you were formed, the activities presently carried on, and those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when they will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If you are engaged in any business or fund raising activity, describe in detail the nature and the scope of the activity. Attach copies of any agreements with other parties related to conducting the business or fund raising activity. For each business activity engaged in, state how it contributes importantly to your exempt purpose.

Information previously submitted on Form 1023

Part III.—Activities and Operational Information (Continued)

4 List below the names and addresses of the officers and directors of your organization for the current year and the three years immediately before (or for the years the organization has existed, if less than four years), and indicate the period for which each person held office.

Previously submitted on Form 1023

5 Do you have capital stock issued and outstanding? . . . . . ☐ Yes ☒ No

If "Yes," state (1) class or classes of the stock, (2) number and par value of the shares, (3) consideration for which they were issued, and (4) whether any dividends have been paid or whether your creating instrument authorizes dividend payments on any class of capital stock.

6 State the qualifications necessary for membership in the organization, the classes of membership (with the number of members in each class) and the voting rights and privileges received. Also, if any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. War veterans' posts or organizations applying under section 501(c)(19) and completing Schedule K, item 1(d), enter N/A here.

Previously submitted on Form 1023

7 Explain how your assets will be distributed on dissolution. (If State statutes, court decisions, organizing instruments, etc., determine the manner of distribution, state this and identify the statute, court decision, etc.) War veterans' posts or organizations applying under section 501(c)(19) and completing Schedule K, item 3(b), enter N/A here.

Upon dissolution of the corporation, its assets remaining after payment, or adequate provision for payment, of all debts and liab. shall be distributed to a non-profit fund, foundation, or corp. which is organized & operated exclusively for charitable or educational purposes & which has established its tax exempt status under Section 501 (c) (3) of the Internal Revenue Code of 1954.

8 Have you made or do you plan to make any distribution of your property or surplus to shareholders or members? . . . . . ☐ Yes ☒ No

If "Yes," state the full details, including (1) amounts or value, (2) source of funds or property distributed or to be distributed, and (3) basis of and authority for distribution or planned distribution.

Part III.—Activities and Operational Information (Continued)

9 Does, or will, any part of your receipts represent payment for services performed or to be performed? . . ☐ Yes ☒ No
If "Yes," state in detail the amount received and the character of the services performed or to be performed.

10 Have you made, or do you plan to make, any payments to members or shareholders for services performed or to be performed? . . . . . ☐ Yes ☒ No
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.

11 State the purpose(s), other than payment for services performed or supplies furnished, for which your funds are, or will be, spent.

Main expenditures of this corporation are to cover the publication cost of the Journal of Small Business Management

12 Does, or will, any part of your net income inure to the benefit of any private shareholder or individual? . . ☐ Yes ☒ No
If "Yes," explain in detail.

13 Do you have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits and pensions and annuities)? . . . . . ☐ Yes ☒ No
If "Yes," describe and explain the arrangement's eligibility rules.

14 Are you under the supervisory jurisdiction of any public regulatory body, such as: Social Welfare Agency, Board of Regents, etc.? . . . . . ☐ Yes ☒ No
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision as well as copies of applications or requests for the opinions or decisions.

15 Are you now or do you plan to be the lessee of any property, or the lessor of property in which you own an interest? . . . . . ☐ Yes ☒ No
If "Yes," explain in detail, including the amount of rent, a description of the property, and any relationship between your organization and the other party. Also, attach a copy of any rental or lease agreement.

16 Have you spent or do you plan to spend any money attempting to influence the selection, nomination, election or appointment of any person to any Federal, State, or local public office or to an office in a political organization? . . . . . ☐ Yes ☒ No
If "Yes," explain in detail and list the amounts spent or to be spent in each case.

Part IV.—Financial Data (See instructions) N/A

Note: *Complete a statement for the current year and for each of the three years immediately before it. If in existence less than four years, complete a statement for each year in existence.*

Statement of Support, Revenue, and Expenses for the period ending ....., 19.....

(If you prepare a statement of support, revenue, and expenses which is more descriptive and detailed than the statement below, you may submit that statement in place of this one.)

	Support and Revenue		
1	Gross dues and assessments of members	1	
2	Gross contributions, gifts, etc.	2	
3	(a) Gross amounts derived from activities related to the organization's exempt purpose (attach schedule)		
	(b) Minus cost of sales (attach schedule)	3	
4	(a) Gross amounts from unrelated business activities (attach schedule)		
	(b) Minus cost of sales (attach schedule)	4	
5	(a) Gross amount received from sale of assets, excluding inventory items (attach schedule)		
	(b) Minus cost or other basis and sales expense of assets sold (attach schedule)	5	
6	Investment income (see instructions)	6	
7	Other revenue (attach schedule)	7	
8	Total support and revenue	8	
	Expenses		
9	Contributions, gifts, grants, and similar amounts paid (attach schedule)	9	
10	Disbursements to or for the benefit of members (attach schedule)	10	
11	Compensation of officers, directors, and trustees (attach schedule)	11	
12	Other salaries and wages	12	
13	Interest	13	
14	Rent	14	
15	Depreciation and depletion	15	
16	Other expenses (attach schedule)	16	
17	Total expenses	17	
18	Excess of support and revenue over expenses (line 8 minus line 17)	18	

Balance Sheets	Enter dates ▶ Beginning date		Ending date	
	Assets			
19	Cash (a) Interest bearing accounts			
	(b) Other		19	
20	Accounts receivable, net		20	
21	Inventories		21	
22	Bonds and notes (attach schedule)		22	
23	Corporate stocks (attach schedule)		23	
24	Mortgage loans (attach schedule)		24	
25	Other investments (attach schedule)		25	
26	Depreciable and depletable assets (attach schedule)		26	
27	Land		27	
28	Other assets (attach schedule)		28	
29	Total assets		29	
	Liabilities			
30	Accounts payable		30	
31	Contributions, gifts, grants, etc., payable		31	
32	Mortgages and notes payable (attach schedule)		32	
33	Other liabilities (attach schedule)		33	
34	Total liabilities		34	
	Fund Balances or Net Worth			
35	Total fund balances or net worth		35	
36	Total liabilities and fund balances or net worth (line 34 plus line 35)		36	

Has there been any substantial change in any aspect of your financial activities since the period ended, as shown above? ☐ Yes ☐ No

If "Yes," attach a detailed explanation.

Schedule A Organizations described in section 501(c)(2) (Title holding corporations)

1 State below the complete name and address of each organization for which title to property is held and the number and class(es) of shares of your stock held by each organization.

2 If within the past five years shares of stock in your organization have been held by persons other than organizations listed in 1 above, list below the names and addresses of these persons. Also, show the number and class(es) of shares of capital stock held by each person, the years held, the dividends payable in each year and the dates paid.

3 State whether the net annual income is or will be turned over to the organization for which title to property is held and if not, the purpose for which the income is or will be held.

4 State the purpose(s) of each organization for which title to property is held as shown in its governing instrument and the Code section(s) under which each is classified as exempt from Federal income tax.

Schedule B Organizations described in section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc. of veterans' organizations not qualifying or applying for exemption under section 501(c)(19)) or local associations of employees.)

1 Have you engaged in or do you plan to engage in any activities on behalf of or in opposition to any candidate for public office? . . . . . ☐ Yes XX No

If "Yes," describe in detail the nature and extent of the activities.

2 Has the Service previously issued a ruling or determination letter recognizing you (or any predecessor organization listed in item 1 of Part III) to be exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that you (or your predecessor) were carrying on propaganda or otherwise attempting to influence legislation? . . . . . ☐ Yes XX No

If "Yes," indicate the earliest tax year for which recognition of exemption under section 501(c)(3) was revoked.

3 Do you perform or do you plan to perform (for members, shareholders, or others) particular services, such as maintaining the common areas of a condominium, buying food or other items on a cooperative basis, providing recreational facilities or transportation services, job placement, or other similar undertakings? . . . . ☐ Yes XX No

If "Yes," explain the activities in detail, including income realized and expenses incurred. Also, explain in detail the nature of the benefits to the general public from these activities. (If the answer to this question is explained in Part III (pages 2, 3, and 4), enter the page and item number here.)

4 If you are claiming exemption as a local association of employees, state the name and address of each employer whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each plant or office.

N/A

Schedule C. Organizations described in sections 501(c)(5) (Labor, agricultural, including fishermen's organizations, or horticultural organizations) and 501(c)(6) (Business leagues, chambers of commerce, etc.)

1 Describe any services you perform or plan to perform for members or others. These services may include furnishing credit reports, collecting accounts, inspecting products, conducting advertising, buying or selling merchandise or other similar undertakings. (If the description of the services is contained in Part III (pages 2, 3, and 4), enter the page and item number here.)

2 Submit representative copies of any publications (newsletters, trade journals, yearbooks, membership directories, etc.) distributed to members or other interested parties.

3 Fishermen's organizations only.—What kinds of aquatic resources (not including mineral) are cultivated or harvested by those eligible for membership in your organization? (Fishermen's organizations are eligible only for tax years ending after December 31, 1975.)

4 Labor organizations only.—If you are organized under the terms of a collective bargaining agreement, attach a copy of the latest agreement.

Schedule D. Organizations described in section 501(c)(7) (Social clubs)

1 Have you entered or do you plan to enter into any contract or agreement for the management or operation of your property and/or activities, such as restaurants, pro shops, lodges, etc? . . . . . ☐ Yes ☐ No
If "Yes," attach a copy of the contract or agreement. If one has not yet been drawn up, please explain your plans below.

2 Do you seek or plan to seek public patronage of your facilities by advertisement or otherwise? . . . . . ☐ Yes ☐ No
If "Yes," attach sample copies of the advertisements or other requests. If you have none as yet, please explain your plans below.

Schedule D (Continued)

3(a) Are nonmembers other than guests of members permitted or will they be permitted to use the club facilities or participate in or attend any functions or activities conducted by the organization? . . . . . ☐ Yes ☐ No

If "Yes," describe the functions or activities in which there has been or will be nonmember participation or admittance. (Submit a copy of your house rules, if any.)

(b) State the amount of nonmember income included in Part IV, lines 3 and 4 . . . . . $

(c) Enter the percent of gross receipts from nonmembers for the use of club facilities* . . . . . %

(d) Enter the percent of gross receipts received from investment income and nonmember use of the club facilities* . . . . . %

* Gross receipts, for the purposes of this part of question 3, includes all income other than initiation fees, contributions to capital, and amounts received from unusual transactions, such as from the sale of club owned real estate.

4(a) Does your charter, bylaws, other governing instrument, or any written policy statement of your organization contain any provision which provides for discrimination against any person on the basis of race color, or religion? . . . . . ☐ Yes ☐ No

(b) If "Yes," state whether or not this provision will be kept.

(c) If you have such a provision which will be repealed, deleted, or otherwise stricken from your requirements, state when this will be done . . . . . .

(d) If you formerly had such a requirement and it no longer applies, give the date it ceased to apply . . . .

(e) If the organization restricts its membership to members of a particular religion check here and attach the explanation specified in the instructions . . . . . ☐

Schedule E Organizations described in sections 501(c)(8) or 501(c)(10) (Fraternal societies, orders, or associations)

1 Are you a college fraternity or sorority or chapter of a college fraternity or sorority? . . . . . ☐ Yes ☐ No

If "Yes," read the instructions for Schedule E before completing any more of this Schedule.

2 Does (or will) your organization operate under the lodge system? . . . . . ☐ Yes ☐ No

If "No," does (or will) it operate for the exclusive benefit of the members of an organization operating under the lodge system? . . . . . ☐ Yes ☐ No

3 In the case of a subordinate or local lodge, etc., attach a certificate signed by the secretary of the parent organization, under the seal of the organization, certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.

4 In the case of a parent or grand lodge, attach a schedule for each subordinate lodge in active operation showing: (a) its name and address, (b) the number of members in it, and (c) how often it holds periodic meetings.

Schedule F Organizations described in section 501(c)(9) (Voluntary employees' beneficiary associations)

1 Describe below the benefits available to members.