

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

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

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

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)	
Clan MacTavish USA, Inc.			
3 Mailing address (Number and street) (see instructions)		Room/Suite	4 Employer Identification Number (EIN)
1447 Pembroke Drive			20-4607083
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01-12)	
Oakville, Ontario L6H 1V6 Canada		12	
6 Primary contact (officer, director, trustee, or authorized representative)		b Phone: 205-443-2525	
a Name: David P. Kassouf, CPA		c Fax: (optional) 205-443-2425	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9 a Organization's website: clanmactavish.org			
b Organization's email: (optional) chief@dunardy.com			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		03 / 27 / 2006	
12 Were you formed under the laws of a foreign country? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II Organizational Structure

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

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

Part III Required Provisions in Your Organizing Document

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

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): Page 1, Article III, Paragraph I
- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.
- 2b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. Page 3, Article VIII, Paragraph I
- 2c See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state:

Part IV Narrative Description of Your Activities

Schedule Attached

Using an attachment, describe your *past, present, and planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

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

1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
<u>Schedule Attached</u>			

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Schedule for Part IV - Page 2

The Corporation is organized and will be operated primarily to provide educational, charitable, cultural, recreational and social benefits to the general public and to descendants of the MacTavish family, septs and associated names of the Clan MacTavish and to further promote, perpetuate and encourage Scottish traditions and heritage by serving as a sponsor at various Scottish functions and all other related activities.

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Schedule for Part V - Page 2

<u>Name</u>	<u>Title</u>	<u>Mailing Address</u>	<u>Compensation Amount (Annual actual or estimated)</u>
Steven MacTavish	Director	1447 Pembroke Drive Oakville, Ontario L6H 1V6 Canada	None
Larry Thompson	Director	114 Orchid Ridge Road Locust, North Carolina 28097-8748	None
Donley Tomey	Director	202 Huntington Woods Waynesburg, Pennsylvania 15370-8246	None
Patricia Adams	Director	828 North 70 th Street Kansas City, Kansas 66112	None
Steve Stephenson	Director	657 Goodwin Drive Richardson, Texas 75081	None
Chris Stevens	Director	4480 Mill Village Road Raleigh, North Carolina 27612	None

Initial Board of Director as per Articles of Incorporation of Clan MacTavish USA, Inc. These individuals are acting as steering committee; there will be an election in late September for officers.

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

b List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
None			

c List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
None			

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

2 a Are any of your officers, directors, or trustees **related** to each other through **family or business relationships**? If "Yes," identify the individuals and explain the relationship. Yes No

b Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. Yes No

c Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. Yes No

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

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

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

a Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? Yes No

b Do you or will you approve compensation arrangements in advance of paying compensation? Yes No

c Do you or will you document in writing the date and terms of approved compensation arrangements? Yes No

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

- d Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? Yes No
- e Do you or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No
- f Do you or will you record in writing both the information on which you relied to base your decision and its source? Yes No
- g If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is reasonable for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c. Yes No
All positions are volunteer only.
- 5a Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. Yes No
Included in Bylaws
- b What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?
- c What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?
- Note:** A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.
- 6a Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No
- b Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No
- 7a Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine that you pay no more than fair market value. Attach copies of any written contracts or other agreements relating to such purchases. Yes No
- b Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. Yes No
- 8a Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. Yes No
- b Describe any written or oral arrangements that you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine you pay no more than fair market value or you are paid at least fair market value.
- f Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.
- 9a Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. Yes No

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

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

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

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

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

Part VII Your History

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

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

Part VIII Your Specific Activities

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

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

Part VIII Your Specific Activities (Continued)

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

- | | |
|---|--|
| <input type="checkbox"/> mail solicitations | <input type="checkbox"/> phone solicitations |
| <input type="checkbox"/> email solicitations | <input type="checkbox"/> accept donations on your website |
| <input type="checkbox"/> personal solicitations | <input type="checkbox"/> receive donations from another organization's website |
| <input type="checkbox"/> vehicle, boat, plane, or similar donations | <input type="checkbox"/> government grant solicitations |
| <input type="checkbox"/> foundation grant solicitations | <input type="checkbox"/> Other |

Attach a description of each fundraising program.

b Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. Yes No

c Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. Yes No

d List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

e Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes," if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. Yes No

5 Are you affiliated with a governmental unit? If "Yes," explain. Yes No

6a Do you or will you engage in economic development? If "Yes," describe your program. Yes No
b Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

7a Do or will persons other than your employees or volunteers develop your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. Yes No

b Do or will persons other than your employees or volunteers manage your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. Yes No

c If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

8 Do you or will you enter into joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. Yes No

9a Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. Yes No

b Do you provide child care so that parents or caretakers of children you care for can be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). Yes No

c Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). Yes No

d Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). Yes No

10 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. Yes No

Part VIII Your Specific Activities (Continued)

11 Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. Yes No

12a Do you or will you operate in a foreign country or countries? If "Yes," answer lines 12b through 12d. If "No," go to line 13a. Yes No

b Name the foreign countries and regions within the countries in which you operate.

c Describe your operations in each country and region in which you operate.

d Describe how your operations in each country and region further your exempt purposes.

13a Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. Yes No

b Describe how your grants, loans, or other distributions to organizations further your exempt purposes.

c Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. Yes No

d Identify each recipient organization and any relationship between you and the recipient organization.

e Describe the records you keep with respect to the grants, loans, or other distributions you make.

f Describe your selection process, including whether you do any of the following:

(i) Do you require an application form? If "Yes," attach a copy of the form. Yes No

(ii) Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. Yes No

g Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.

14a Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. Yes No

b Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.

c Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. Yes No

d Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. Yes No

e Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. Yes No

f Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. Yes No

Part VIII Your Specific Activities (Continued)

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

Note: Private foundations may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

A. Statement of Revenues and Expenses

	Type of revenue or expense	3 prior tax years or 2 succeeding tax years				(e) Provide Total for (a) through (d)
		Current tax year	(b) From 01/07 To 12/07	(c) From 01/08 To 12/08	(d) From _____ To _____	
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	(a) From 03/06 To 12/06 3,600	(b) From 01/07 To 12/07 4,176	(c) From 01/08 To 12/08 4,320	(d) From _____ To _____	12,096.00
	2 Membership fees received	2,400	2,880	3,000		8,280.00
	3 Gross investment income					
	4 Net unrelated business income					
	5 Taxes levied for your benefit					
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
	7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)					
	8 Total of lines 1 through 7	6,000.00	7,056.00	7,320.00		20,376.00
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	4,200	4,620	4,830		13,650.00
	10 Total of lines 8 and 9	10,200.00	11,676.00	12,150.00		34,026.00
11 Net gain or loss on sale of capital assets (attach schedule and see instructions)						
12 Unusual grants						
13 Total Revenue Add lines 10 through 12	10,200.00	11,676.00	12,150.00		34,026.00	
14 Fundraising expenses						
15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)						
16 Disbursements to or for the benefit of members (attach an itemized list)	9,300.00	9,480.00	9,726.00			
17 Compensation of officers, directors, and trustees						
18 Other salaries and wages						
19 Interest expense						
20 Occupancy (rent, utilities, etc.)						
21 Depreciation and depletion						
22 Professional fees	500.00	500.00	500.00			
23 Any expense not otherwise classified, such as program services (attach itemized list)						
24 Total Expenses Add lines 14 through 23	9,800.00	9,980.00	10,226.00			

Part IX Financial Data (Continued)

B. Balance Sheet (for your most recently completed tax year)

Year End: 07/23/06

(Whole dollars)

Assets			
1	Cash	1	1,607
2	Accounts receivable, net	2	
3	Inventories	3	
4	Bonds and notes receivable (attach an itemized list)	4	
5	Corporate stocks (attach an itemized list)	5	
6	Loans receivable (attach an itemized list)	6	
7	Other investments (attach an itemized list)	7	
8	Depreciable and depletable assets (attach an itemized list)	8	
9	Land	9	
10	Other assets (attach an itemized list)	10	
11	Total Assets (add lines 1 through 10)	11	1,607.00
Liabilities			
12	Accounts payable	12	
13	Contributions, gifts, grants, etc. payable	13	
14	Mortgages and notes payable (attach an itemized list)	14	
15	Other liabilities (attach an itemized list)	15	
16	Total Liabilities (add lines 12 through 15)	16	
Fund Balances or Net Assets			
17	Total fund balances or net assets	17	1,607.00
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18	1,607.00
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain:		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. (See instructions.)

- 1 a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. Yes No
- b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.
- 2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. Yes No
- 3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. Yes No
- 4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? Yes No
- 5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.
- The organization is not a private foundation because it is:
- a 509(a)(1) and 170(b)(1)(A)(i) - a church or a convention or association of churches. Complete and attach Schedule A.
 - b 509(a)(1) and 170(b)(1)(A)(ii) - a school. Complete and attach Schedule B.
 - c 509(a)(1) and 170(b)(1)(A)(iii) - a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
 - d 509(a)(3) - an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

Part X Public Charity Status (Continued)

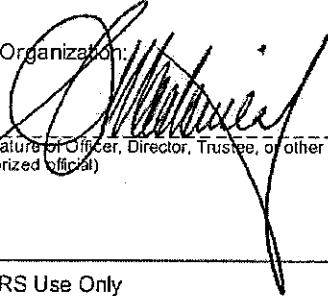
- e 509(a)(4) - an organization organized and operated exclusively for testing for public safety.
- f 509(a)(1) and 170(b)(1)(A)(iv) - an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g 509(a)(1) and 170(b)(1)(A)(vi) - an organization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

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

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

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

For Organization:


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

STEVEN MACTAVISH
(Type or print name of signer)

SEPT 18/07
(Date)

CHIEF OF CLAN MACTAVISH
(Type or print title or authority of signer)

For IRS Use Only

IRS Director, Exempt Organizations

(Date)

- b Request for Definitive Ruling: Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6(b)(i) and (ii).
- (i) (a) Enter 2% of line 8, column (e) on Part IX-A, Statement of Revenues and Expenses.
- (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A, Statement of Revenues and Expenses, attach a list showing the name of and amount received from each disqualified person. If the answer is "None," check this box.
- (b) For each year amounts are included on line 9 of Part IX-A, Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A, Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.

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

Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$750. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$300. See instructions for Part XI, for a definition of gross receipts over a 4-year period. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? Yes No
 If "Yes," check the box on line 2 and enclose a user fee payment of \$300 (Subject to change - see above).
 If "No," check the box on line 3 and enclose a user fee payment of \$750 (Subject to change).
- 2 Check the box if you have enclosed the reduced user fee payment of \$300 (Subject to change).
- 3 Check the box if you have enclosed the user fee payment of \$750 (Subject to change).

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

Please

Sign

Here



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

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

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

**Attachment to IRS Letter Dated August 30, 2007 – EIN 20-4607083 (Mrs. K. Wilmer)
Letter 1312 (DO)**

Clan MacTavish USA Inc (hereinafter referred to as CMU) was incorporated in the State of Alabama on March 27, 2007. Prior to that time, commencing April 2006, the organization was working under the auspices of a Steering Committee that was responsible for instituting operational structures in time for CMU's incorporation. There were approximately 130 members interested in belonging to the organization in 2006. Elections were held in September 2006 to fill the first Board of Directors. The Bylaws were adopted October 22, 2006 by the newly elected Board.

The footnotes that appear below contain references to specific paragraphs taken from the Bylaws and Interpretations of CMU. The footnotes appear in chronological order at the end of the narrative.

Overview¹

The activities of the organization are to provide educational, charitable, cultural, recreational and social benefits to the general public in the area of Scottish culture. It promotes, perpetuates and encourages Scottish traditions and heritage throughout the United States. To that end, the organization endeavors to educate, acquaint and disseminate information to the general public and to a segment of the Scottish American community known as MacTavish descendants and septs² and associated family names of Clan MacTavish³ by all available means, of the important contributions of MacTavish and MacTavish descendants, septs and associated names to the economic, scientific, cultural, military and public life of the United States. The organization promotes, perpetuates and encourages Scottish traditions and heritage by serving as a Clan Sponsor of various Scottish Highland Games and Gatherings. The organization also maintains and promotes a transparent, democratic, fiscally responsible organization and fosters open, ongoing, constructive communication with the Chief of Clan MacTavish⁴.

(Activity 1) Attending Games and Events (70% of Total Time)

CMU currently has 16 local and regional commissioners and one national commissioner, all of whom are unpaid volunteers. The local and regional commissioners attend games in 20 States (Alaska, Arkansas, California, Colorado, Connecticut, Georgia, Kansas, Kentucky, Maine, Maryland, Massachusetts, New Hampshire, New York, North Carolina, Pennsylvania, Tennessee, Texas, Utah, Virginia, and West Virginia). As more supporting members join from other States, the plan is to have a commissioner in each State. The National Commissioner is elected by the supporting members of CMU and sits on the Board of Directors. The purpose of the games is educational, charitable, cultural, recreational and to provide social benefits.

The United States games season mainly runs from April to October. CMU commissioners will have attended approximately 30 games in 2007 (23 as of Sep 1 07). The games are educational and cultural because when attending games, local and regional commissioners set up tents to display various teaching tools such as maps; photographs of historical lands and monuments; books on Scottish names, archeology and history; sample tartan patterns; and replicas of ancient weaponry. Many of our commissioners also have pre-civil war American historical information about the many Scottish immigrants who moved to the United States and made significant contributions to the country. In 2007, some commissioners began handing out history leaflets. It is our plan in 2008 to extend this practice so that all commissioners will have leaflets available to the general public, for example about the Scottish clearances and its benefit to the United States. The commissioners assist the general public in identifying which Clan name they may be associated with, aid the general public in answering questions they may have about Scottish history in general and/or as it relates to Americans of Scottish descent, as well as questions about Clan MacTavish and its septs and associated names. The commissioners can also provide the general public with the Clan website address of www.clanmactavish.org, which contains a wealth of other free educational and cultural material. See below for an explanation of the website activity. The commissioners also ask the general public if they would like to join the organization as a supporting member. The annual fee per member is \$30⁵. Individuals aged 65 years or older pay \$20 annually⁶. A member of the general public may also opt to purchase a lifetime membership for a one time fee of \$300⁷, whereupon no further fees are necessary. Member fees are used to cover the costs of a minimal amount of inventory purchased from a third party source for Clan MacTavish Scottish attire (approximately 20% of expenses), the Newsletter (approximately 45%), postage (approximately 20%), and miscellaneous costs (approximately 15%) such as post office box rental, phone card and bank charges, for example. Please note these are the estimated expenses percentages for 2007 as at Sep 1, 2007 and may therefore be subject to relatively minor adjustments by year end.

The benefits of joining the organization are that all Members receive a quarterly copy of the newsletter called the "Non Oblitus"; have access to the entire Clan website with more in-depth historical information on Clan MacTavish, Scottish history in general and Scottish history as it relates to the United States than is available to the general public;

have the opportunity of becoming a Commissioner to represent the organization at games and events; and can attend any other gatherings organized by CMU⁸.

The recreational and social benefits that the organization provides supporting members are to march with fellow CMU members during the games' Clan Parade; participate in pre-game formal Scottish attired dinners and receptions; attend after games dinners and barbeques to socialize not only with their fellow CMU members but with members of the Scottish games community at large. Also, many members enjoy coming to the tent, often staying many hours socializing with fellow members who may have traveled several States just to attend the games. Lastly, supporting members and the general public can purchase Clan MacTavish T-Shirts, sashes, and crest badges to wear in the Clan Parade, at the tent and at dinners. The sale of these items is incidental to CMU's income. Sales profit net of liabilities is allocated back to the organization to assist CMU in performing the activities outlined in this document.

2007 was the inaugural year for the organization with much time spent organizing the commissioners and setting up procedures. In 2008, one of our key goals is to implement the charitable component of the organization. We are currently exploring avenues for where best to apply scholarships and/or awards. We have a current membership base in the United States of 182, which is expected to grow approximately 5% in 2008. As the membership grows, the organization will be in a position to widen the scope of its charitable activities, something it is very interested in undertaking. The organization has already approached the Western Massachusetts Highland Games with a view to presenting either a scholarship toward furthering studies of Celtic American arts, or donating an award for a 'best in class' piper, drummer, dancer or heavy events participant. The scholarship/award is open to the participating general public regardless of heritage or any other factor. The idea has been well received by this Game. The matter will be formally discussed and voted upon at CMU's upcoming Board meeting this fall.

Games and Events accomplish the promotion of family values such as kinship and caring for one another through actively participating in social gatherings and meetings with a segment of the American Scottish community. They accomplish educational values because they encourage the general public and clan members alike to take an active interest and have pride in their history, both American and International. The general public and members are also benefited because they are given access to a wide range of tools that enable them to tap into their own genealogy. Through the donation of scholarships and awards the Games and Events foster education in history and social sciences such as archeology and genealogy yet develops lifelong skills and appreciation of the fields of music, dance and athletics. Commissioners at Games and Events learn valuable skills in the field of communication and leadership which can be transferred to other areas such as their family and business lives. Lastly, the Games and Events encourage the concept of volunteering and service to others, thereby enriching the fabric of American life.

(Activity 2) Quarterly Newsletter Production and Distribution (10%)

CMU produces a newsletter for all supporting members. The cost of the newsletter is included in the cost of the membership fees outlined in the Games section above. The purpose of the newsletter is to keep members informed of upcoming events such as elections, Annual General Meetings and upcoming games as well as to provide articles about Clan MacTavish and Scottish history in America and Internationally. Articles are written by a variety of CMU members, including members of the Board of Directors, supporting members, the editor of the newsletter, the web-master as well as honorary members. Any member may submit an article to the editor. All contributors and the editor are unpaid volunteers. The newsletter covers a diverse range of topics that provide members with educational, cultural, recreational and social benefits.

For example, the second quarter 2006 "Non Oblitus" included the following articles:

- (1) "Spring Means the Game Season is Here" by the hereditary Chief of Clan MacTavish
- (2) "Games we will attend" by the editor
- (3) "Of Special Interest" – Birth and Death Announcements by the editor
- (4) "Meet our Clan Chaplin" by the editor
- (5) "From the President's Desk" by CMU's Board of Director's Clan President
- (6) "MacTavish's Kitchen" by a Clan Member
- (7) "How old is that Tartan, MacTavish" by the Clan Historian
- (8) "A Bit of Scottish History" by a Clan Member
- (9) "Clan Elections: Nuts and Bolts by the Chair of the Elections Committee"
- (10) "What I Love About the Highland Games" by the daughter of a Clan Member
- (11) "From the Membership Secretary" by the Membership Secretary
- (12) "Raising the Clan Tent at the Games" by a regional Commissioner
- (13) "Movin' On" by the editor
- (14) "Password Change" by the editor about the Member Forum
- (15) "Webmaster 101" by the clan webmaster
- (16) "Editorial" by the editor
- (17) "Scottish Trivia" – about the number of Scottish descendants who were members of the US Supreme Court, the number of Scottish descendants who were signers of the Declaration of Independence, the percentage of American Presidents who were Scots or Scots-Irish descent plus a list of 7 well-known inventors who were Scottish

The third quarter 2007 newsletter contained an announcement of CMU's AGM; an article by an honorary member about Scottish musical lyrics; a quiz on Scottish Trivia; added a new regular column called "Keepin Healthy" by a physician who is also a member; and highlighted the many achievements of a young clan member. These articles were in addition to regular columns that appear each quarter (items 1, 2, 3, 5, 6, 7, 8, 11, and 16 above).

The newsletter accomplishes shared communication among the members. It educates the members in many fields but with a major emphasis on history and genealogy. The

newsletter accomplishes the support of members' well being by offering informative articles by a doctor and gives members access to the Clan Chaplin. Contributors learn to write publishable articles, a skill that can be transferred to other areas of their life such as business. In addition, because a copy of each newsletter is kept in an archive, it will provide a time-capsule of a segment of American life. The archive is available to the general public as well as the members.

(Activity 3) Website Maintenance and Information Update (5% of time spent)

The website address is www.clanmactavish.org. It is available free of charge 24 hours a day, 7 days a week to both the general public and members.

The site has already been significantly developed so that time is now primarily used for updating information as and when new research and events come up. The website is maintained by the Clan webmaster, an unpaid volunteer. Major contributions have also been made by the Clan Genealogist and Clan Historian, both of whom are also unpaid volunteers. The purpose of the website is to provide the general public and clan members with tools to research their family heritage, educate themselves about American and International history, and involve themselves with the social aspects of being a segment of the American Scottish community.

General Public Access: The general public has free access to the calendar of games and events, games photos, genealogy, history and read only access to the forum. They may also link to various third party sites such as an American Highland Beef farm and a store that specializes in Scottish attire and jewelry (neither of which are owned nor operated by CMU).

The general public has access to archived Clan Newsletters; MacTavish History; a list of septs and connected names; a Children's section; a Women's area; frequently asked questions; and information about how to write and study history. The Children's section contains links to USGenWeb for Kids (genealogical information for children); Carnegie Foundation for New York; the National Library of Scotland; the Almanac; plus other sites specializing in sports, science and historical archives. The Women's section includes areas on Women's history; Famous Women; Hawaiian Princess Ka'iulani; recipes; how to wear a Scottish sash; and sports.

The general public also has access to the history section which includes information about the Chiefly line; a history of Celtic Kings and a timeline of Scottish history.

The forum contains four main areas: an area for recipes posted by members; an area for commissioners and members to post reports and observations about the various American games they have attended; and another area for general discussion by members on a wide range of topics. The last main area is posted by the webmaster and contains announcements for things such as elections and Annual General Meetings.

Supporting Clan Members: In addition to the above, clan members can post to the forum. The main benefit, however, is that they have access to more in-depth genealogical information. This access is included in the cost of the membership fees outlined under the Games section above. Members have access to information in the following areas: Archives, Census, Conferences, Genealogy Lessons, Genealogy Newsletters and On Line Newsletters, Military Records, On Line Research, Published Material, Scottish Research and History, State and Worldwide Research. In addition, should a member desire, they may share their genealogical information with other members, to build an archive of family ties.

Clan Commissioners and Board of Directors

These two groups each have their own password protected forums that are not visible to the public or the other members. The Commissioners can discuss planning sessions with respect to games, events and recruiting of additional Commissioners.

See the section below regarding Administrative activity for information about the Board of Directors.

The website accomplishes educational benefits for both the general public and a segment of the American Scottish community because of the historical and genealogical information it offers. People can quickly gain access to a large number of invaluable resources that would otherwise take a long time to locate on their own. In addition, the web-site plays a vital communication role via the forum. Members from across the country have an inexpensive way of staying in touch and developing rapport 24 hours a day 7 days a week all year round, beyond games season. This is of particular value to seniors, many of whom tend to be shut in during the winter or are immobile at other times. Sharing exchanges on the forum reduces the isolation they may otherwise experience. While the general public cannot post, they may still read and enjoy all conversations. The National and Regional Commissioners are spread throughout the United States so the forum allows them an inexpensive way to discuss issues relating to the Games. Once scholarships and/or awards have been negotiated, they will be announced on the website so that prospective recipients can learn of new opportunities to develop their interests in Celtic American arts or sports, thereby fostering the Scottish American community.

Administration (15%)

CMU's bylaws were designed to follow many best practices of Sarbanes-Oxley applicable to small organizations, with the intent of ensuring the organization conducts itself in a transparent, democratic, and fiscally responsible manner. By doing so CMU maximizes its probability for longevity so that existing members, the general public and succeeding generations can enjoy learning about genealogy and Scottish American and International history.

During its inaugural year, the Board, made up of eleven Directors,⁹ has held monthly meetings by conference call. Meeting frequency may become less over the next year if the need is not there, but always subject to CMU's bylaw requirements¹⁰. The Directors are unpaid volunteers. Between meeting times, and to ensure the conference calls are run as efficiently as possible, the Board shares information via their own password protected forum on the website to discuss issues, plan strategy, and share ideas. The Board has also formed several committees¹¹, such as elections, audit, and others. The general membership participates on the committees on a volunteer, unpaid basis. A copy of the bylaws is enclosed.

The Administrative function accomplishes the day to day running of the organization so that the general public and the membership can enjoy the various educational, social, recreational, cultural and charitable benefits CMU offers. In addition, the skills learned by the volunteer Board of Directors are transferable to other aspects of the members' lives, particularly the business field and therefore offers an added benefit to American society.

Summary

15% of Clan MacTavish USA Inc's time is spent on administrative activities performed by the Board of Directors in the day to day running of the organization. For very modest fees of \$30 annually (\$20 seniors) or a one time fee of \$300, CMU carries on the activities of Games (70%), Newsletter (10%) and Web-site (5%) that benefit the general public and a segment of the Scottish American community in the areas of (a) education (primarily in the social sciences of history and genealogy) (b) social and recreational benefits when they attend and/or participate in Highland Games and Events or involve themselves with the forum (c) cultural benefits when they learn about the arts, dress and customs of a Celtic lifestyle and (d) charitable benefits through the offering of scholarships and or awards. Lastly, Clan MacTavish USA Inc embodies the principle of unpaid volunteer work in the service of others and encourages the kind of family values that strengthen American society.

Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.

Signature of Director: _____ Steven MacTavish

Date: _____

Title: Chief of Clan MacTavish

Specific Reference to Bylaws and Interpretations of Clan MacTavish USA, Inc:

- ¹ 17a, 17b, 17c, 17d
- ² 1h
- ³ 1i
- ⁴ 1f
- ⁵ 18
- ⁶ 19
- ⁷ 20
- ⁸ 22
- ⁹ 27, 28, 29
- ¹⁰ 31aC
- ¹¹ 30