

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

*Scenic Hudson Foundation*  
To be filed in the District  
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 organizations may be treated as described in section 501(c)(3) of the code, and the notice under section 508(b) appropriate to those organizations claiming not to be private foundations within the meaning of section 509(a).

**Part I.—Identification (See instructions)**

<b>1 Full name of organization</b> Scenic Hudson Foundation, Inc.		<b>2 Employer identification number</b> (If none, attach Form SS-4) Form SS-4 Attached Emp. I.D. #13-2898799	
<b>3(a) Address (number and street)</b> 545 Madison Avenue - 9th Floor			
<b>3(b) City or town, State and ZIP code</b> New York, N.Y. 10022		<b>4 Name and phone number of person to be contacted</b> A.K. Butzel (Att'y) (212) 765-1800	
<b>5 Month the annual accounting period ends</b> JUNE	<b>6 Date incorporated or formed</b> September 2, 1975	<b>7 Activity Codes (see instructions)</b> 350 354	

**Part II.—Organizational Documents (See instructions)**

- 1 Attach a conformed copy of the organization's creating instruments (articles of incorporation, constitution, articles of association, deed of trust, etc.).
- 2 Attach a conformed copy of the organization's by-laws or other rules for its operation.
- 3 If the organization does not have a creating instrument, check here (See instructions) . . . . . ☐

**Part III.—Activities and Operational Information (See instructions)**

- 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 receipt. Attach representative copies of solicitations for financial support.

See Attachment to Part III, Questions 1-3,8.

- 2 Describe the organization's fund-raising program 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.)

See Attachment to Part III, Questions 1-3,8.

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.

Frances Stevens Reese  
(Signature)

President  
(Title or authority of signer)

6/9/77  
(Date)

**Part III.—Activities and Operational Information (Continued)**

- 3 Give a narrative description of the activities presently carried on by the organization, and also 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 on page 3 of the instructions.

See Attachment to Part III, Questions 1-3,8.

**Part III.—Activities and Operational Information (Continued)****4 The membership of the organization's governing body is:****(a) Names, addresses, and duties of officers, directors, trustees, etc.**

See Attachment to Part III, Question 4(a).

**(b) Specialized knowledge, training, expertise, or particular qualifications**

See Attachment to Part III, Question 4(b).

- (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.

- 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.

See Attachment to Part III, Question 5.

- 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 What assets does the organization have that are used in the performance of its exempt function? (Do not include income producing property.) 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.**

The Foundation's sole asset at this time is a bank account with \$50.00

**Part III.—Activities and Operational Information (Continued)**

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

See Attachment to Part III, Questions 1-3,8.

**(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.

While there is no formal voting membership, all contributors will be regarded as members of the Foundation.

**(b)** Are benefits limited to members? . . . . . ☐ Yes ☒ No  
If "No," please explain.

See Attachment to Part III, Question 1-3,8.

**(c)** Attach a copy of the descriptive literature or promotional material used to attract members to the organization.

No literature to date, but see Attachment to Part III.

**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.

However, within the limits permitted by the Internal Revenue Code, as amended in 1976, the Foundation may in the future engage in limited activities tending to influence legislation.

**Part IV.—Statement as to Private Foundation Status (See instructions)**

**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 below:

☐ Definitive ruling under section 509(a)(1), (2), (3), or (4) — complete Part VII.

☒ Advance or extended advance ruling under section 509(a)(1) or (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.

**Part V.—Financial Data (See instructions)****Statement of Receipts and Expenditures, for period ending December 31, 1976.**

Receipts		
1	Gross contributions, gifts, grants and similar amounts received . . . . .	50-
2	Gross dues and assessments of members . . . . .	
3	Gross amounts derived from activities related to organization's exempt purpose	
	Less cost of sales . . . . .	
4	Gross amounts from unrelated business activities . . . . .	
	Less cost of sales . . . . .	
5	Gross amount received from sale of assets, excluding inventory items (attach schedule) . . . . .	
	Less cost or other basis and sales expense of assets sold . . . . .	
6	Interest, dividends, rents and royalties . . . . .	
7	<b>Total receipts</b> . . . . .	50-
Expenditures		
8	Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .	0-
9	Disbursements to or for benefit of members (attach schedule) . . . . .	
10	Compensation of officers, directors, and trustees (attach schedule) . . . . .	
11	Other salaries and wages . . . . .	
12	Interest . . . . .	
13	Rent . . . . .	
14	Depreciation and depletion . . . . .	
15	Other (attach schedule) . . . . .	
16	<b>Total expenditures</b> . . . . .	0-
17	<b>Excess of receipts over expenditures (line 7 less line 16)</b> . . . . .	50-

Balance Sheets		Enter dates ▶	Beginning date	Ending date
Assets				
18	Cash (a) Interest bearing accounts . . . . .			50-
	(b) Other . . . . .			
19	Accounts receivable, net . . . . .			
20	Inventories . . . . .			
21	Bonds and notes (attach schedule) . . . . .			
22	Corporate stocks (attach schedule) . . . . .			
23	Mortgage loans (attach schedule) . . . . .			
24	Other investments (attach schedule) . . . . .			
25	Depreciable and depletable assets (attach schedule) . . . . .			
26	Land . . . . .			
27	Other assets (attach schedule) . . . . .			
28	<b>Total assets</b> . . . . .			50-
Liabilities				
29	Accounts payable . . . . .			
30	Contributions, gifts, grants, etc., payable . . . . .			
31	Mortgages and notes payable (attach schedule) . . . . .			
32	Other liabilities (attach schedule) . . . . .			
33	<b>Total liabilities</b> . . . . .			
Fund Balance or Net Worth				
34	<b>Total fund balance or net worth</b> . . . . .			50-
35	<b>Total liabilities and fund balance or net worth (line 33 plus line 34)</b> . . . . .			50-

**Part VI.—Required Schedules for Special Activities (See instructions)**

	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? . . . . .		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

**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		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	(Years next preceding most recent taxable year)			(e) Total
		(b) 19.....	(c) 19.....	(d) 19.....	
1 Gifts, grants, and contributions received . . . . .					
2 Membership fees received . . . . .					
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 . . . . .					
4 Gross income from interest, dividends, rents and royalties . . . . .					
5 Net income from organization's unrelated business activities . . . . .					
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 . . . . .					
9 Total of lines 1 through 8 . . . . .					
10 Line 9 less line 3 . . . . .					
11 Enter 2% of line 10, column (e) only . . . . .					

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)

**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.
- (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 sections 509(a)(1), or (2)?

**2** What does the applicant organization do to support the above organizations?**3** In what way do the supported organizations operate, supervise, or control the applicant organization, or in what way are the supported and applicant organizations operated in connection with each other?**4** 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 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.

Income Test	Most recent taxable year
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 . . . . .	%
<b>Assets Test</b>	
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 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) . . . . .	%
<b>Endowment Test</b>	
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 less line 10) . . . . .	
12 Apply to line 11 a factor equal to two-thirds the current applicable percentage for the minimum investment return under section 4942(e)(3). Line 2(d) must equal or exceed the result of this computation . . . . .	
<b>Support Test</b>	
13 Applicant organization's support as defined in section 509(d) . . . . .	
14 Less—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? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> 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.	



**SCHEDULE A.—Schools, Colleges, and Universities**  
(Answer questions 2 and 3 only if questions 1(a) and 1(b) are answered "No.")

**1** Does or will the organization (or any department or division within it) discriminate in any way on the basis of race with respect to:

- (a) Admissions? . . . . . ☐ Yes ☐ No  
(b) Use of facilities or exercise of student privileges? . . . . . ☐ Yes ☐ No

If "Yes" for either of the above, please explain.

**2** If the organization's governing instruments do not clearly set forth a racially nondiscriminatory policy as to its students, check here ☐. Attach whatever corporate resolutions or other official statements the organization has made on this subject.

**3** Has the organization publicized its racially nondiscriminatory policies in a manner that brings such policies to the attention of all members of the community which it serves? . . . . . ☐ Yes ☐ No

If "Yes," please describe how these policies have been publicized. Also attach a copy of the organization's most current admissions bulletin or catalog and clippings of any relevant advertising.

**SCHEDULE B.—Organizations Providing Scholarship Benefits, Student Aid, etc. to Individuals**

**1** Please describe the nature of the scholarship benefit, student aid, etc. including the terms and conditions governing its use, whether a gift or a loan, and the amount thereof. If the organization has established or will establish several categories of scholarship benefits, identify each kind of such benefit and explain how the organization determines the recipients for each category. Attach a sample copy of any application the organization requires or will require of individuals to be considered for scholarship grants, loans, or similar benefits.

**2** How does or will the organization select its recipients and what criteria does or will it use in making such selections?

**3** Does or will the organization have any restrictions or limitations in its selection procedures based upon racial standards? . . . . . ☐ Yes ☐ No

If "Yes," please explain.

**SCHEDULE B.—Organizations Providing Scholarship Benefits, Student Aid, etc. to Individuals (Continued)**

- 4 (a) Does or will the organization have any restrictions or limitations in its selection practices based upon the employment status of the recipient or any relative of the recipient? . . . . . ☐ Yes ☐ No  
If "Yes," please explain.
- (b) If the organization has restrictions or limitations based upon employment status, enter the approximate number of the organization's potential grantees or recipients each year . . . . ., and the number that will be selected . . . . .  
Please explain the basis for these projections.

**SCHEDULE C.—Successors to "For Profit" Institutions**

- 1 What was the name of the predecessor organization and the nature of its activities?
- 2 Who were the owners or principal stockholders of the predecessor organization? (If more space is needed, attach schedule.)
- | Name and address | Share or interest |
|------------------|-------------------|
|                  |                   |
|                  |                   |
|                  |                   |
|                  |                   |
|                  |                   |
|                  |                   |
|                  |                   |
- 3 Describe the business or family relationship between the owners or principal stockholders and principal employees of the predecessor organization and that of the officers, directors, and principal employees of the applicant organization.
- 4 (a) Attach a copy of the agreement of sale or other contract that sets forth the terms and conditions of sale of the predecessor organization or of its assets to the applicant organization.  
(b) Attach an appraisal by an independent qualified expert of the facilities or property interest sold showing fair market value at time of sale.
- 5 Has any property or equipment formerly used by the predecessor organization been rented to the applicant organization or will any such property be rented? . . . . . ☐ Yes ☐ No  
If "Yes," please explain and attach copies of all leases and contracts.
- 6 Is the organization leasing or will it lease or otherwise make available any space to the owners, principal stockholders, or principal employees of the predecessor organization? . . . . . ☐ Yes ☐ No  
If "Yes," please explain and attach a list of such tenants and a copy of the lease for each such tenant.
- 7 Were any new operating policies initiated as a result of the transfer of assets from a profit-making organization to a nonprofit organization? . . . . . ☐ Yes ☐ No  
If "Yes," please explain.

**SCHEDULE D.—Hospitals (See instructions)**

- 1 (a) How many doctors are on the hospital's courtesy staff? . . . . .
- (b) Do such doctors include all the doctors in the community? . . . . . ☐ Yes ☐ No
- If "No," please give the reasons why and explain how the courtesy staff is selected.

**2 Composition of board of directors or trustees. (If more space is needed, attach schedule.)**

Name and address	Occupation

- 3 (a) Does the hospital maintain a full-time emergency room? . . . . . ☐ Yes ☐ No
- (b) What is the hospital's policy as to administering emergency services to persons without apparent means to pay?

- (c) Does the hospital have any arrangements with police, fire, and voluntary ambulance services as to the delivery or admission of emergency cases? . . . . . ☐ Yes ☐ No
- Please explain.

- 4 Does or will the hospital require a deposit or otherwise discriminate against persons covered by Medicare or Medicaid in its admission practices? . . . . . ☐ Yes ☐ No
- If "Yes," please explain.

- 5 Does or will the hospital provide for a portion of its services and facilities to be used for charity patients? . ☐ Yes ☐ No
- Please explain (include data as to the hospital's past experience in admitting charity patients and arrangements it may have with municipal or governmental agencies for absorbing the cost of such care).

- 6 Does or will the hospital carry on a formal program of medical training and research? . . . . . ☐ Yes ☐ No
- If "Yes," please describe.

- 7 Does the hospital provide office space to physicians carrying on a medical practice? . . . . . ☐ Yes ☐ No
- If "Yes," attach a list setting forth the name of each physician, the amount of space provided, the annual rent (if any), and the expiration of the current lease.

**SCHEDULE E.—Homes for Aged**

**1** What are the requirements for admission to residency? Explain fully and attach promotional literature and application forms.

**2** Does or will the home charge an entrance or founder's fee? . . . . . ☐ Yes ☐ No

If "Yes," please explain.

**3** What periodic fees or maintenance charges are or will be required of its residences?

**4 (a)** What established policy does the home have concerning residents who become unable to pay their regular charges?

**(b)** What arrangements does the home have or will it make with local and federal welfare units, sponsoring organizations, or others to absorb all or part of the cost of maintaining such persons?

**5** What arrangements does or will the home have to provide for the health needs of its residents?

**6** In what way are the home's residential facilities designed to meet some combination of the physical, emotional, recreational, social, religious, and similar needs of the aged?

**7** Has the home established or will it establish any reserves for future expenditures? . . . . . ☐ Yes ☐ No  
If "Yes," please state the source of such reserves and explain what uses to which they will be put.

**8** Attach a sample copy of the contract or agreement the organization makes with or requires of its residents.

**SCHEDULE F.—Litigating Organizations (Public Interest Law Firms and Similar Organizations)**

- 1** Will the organization conform to the guidelines for organizations engaged in litigation activities issued by the Internal Revenue Service in Rev. Proc. 71-39, C.B. 1971-2, 575? . . . . . ☐ Yes ☐ No  
If "No," please explain.

**2** What is the organization's area of public interest or concern?

- 3** Is the organization set up primarily to try the case of a particular person or prosecute a particular cause of action? . . . . . ☐ Yes ☐ No  
If "Yes," please explain.

**4** What are the organization's criteria for selection of cases?

- 5** In what cases has the organization started legal proceedings and in what other cases is it preparing to start proceedings? Please describe the legal issues with respect to each case and explain how they relate to the organization's area of concern.

**6 (a) Composition of the organization's board of directors or trustees:**

Name and address	Business or Occupation

- (b)** Will any of the attorneys hired by the organizations be a trustee or member of the board of directors of the organization or be associated in the practice of law with any such trustee or member? . . . . . ☐ Yes ☐ No  
If "Yes," please explain.

- 7** Does or will the organization share office space with a private law firm? . . . . . ☐ Yes ☐ No  
If "Yes," please explain.

- 8** Does or will the organization receive fees for its professional services? . . . . . ☐ Yes ☐ No  
If "Yes," please explain.

List of Attachments to Form 1023

- A. Form SS-4
- B. Officer's Certificate
- C. Certificate of Incorporation
- D. By-laws
- E. Sources of financial support, fund-raising program, activities, benefits, services or products.
- F. Names, addresses and duties of officers and directors
- G. Specialized knowledge of officers and directors
- H. Relationship of Foundation to existing organizations

# ATTACHMENT A TO FORM 1023

Form SS-4

☆ U. S. GOVERNMENT PRINTING OFFICE: 1976 — 627-200

For clear copy on both parts, please typewrite or print with ball point pen and press firmly  
(See Instructions on pages 2 and 4)

Form **SS-4** (Rev. 8-76)  
Department of the Treasury  
Internal Revenue Service

## Application for Employer Identification Number

(For use by employers and others as explained in the Instructions)

1 Name (True name as distinguished from trade name. If partnership, see Instructions on page 4) <b>Scenic Hudson Foundation, Inc</b>				3 Social security number, if sole proprietor :	
2 Trade name, if any (Enter name under which business is operated, if different from item 1)				5 Ending month of accounting year	
4 Address of principal place of business (Number and street) <b>545 Madison Avenue</b>				8 County of business location <b>New York</b>	
6 City and State <b>New York, New York</b>		7 ZIP code <b>10022</b>		10 Date you acquired or started this business (Mo., day, year) <b>Dec. 1975. Active 7-1-77</b>	
9 Type of organization <input type="checkbox"/> Governmental <input checked="" type="checkbox"/> Nonprofit organization <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Other (specify)				12 First date you paid or will pay wages for this business (Mo., day, year) <b>9-1-77</b>	
11 Reason for applying <input checked="" type="checkbox"/> Started new business <input type="checkbox"/> Purchased going business <input type="checkbox"/> Other (specify)				14 Do you operate more than one place of business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13 Nature of business (See Instructions on page 4) <b>Conservation, Education</b>				16 If nature of business is manufacturing, state principal product and raw material used	
15 Peak number of employees expected in next 12 months (If none, enter "0") ▶ <b>1</b>				Nonagricultural <b>1</b>	
17 To whom do you sell most of your products or services? <input type="checkbox"/> Business establishments <input checked="" type="checkbox"/> General public <input type="checkbox"/> Other (specify)					
18 Have you ever applied for an identification number for this or any other business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter name and trade name (if any). Also enter the approximate date, city, and State where you first applied and previous number if known.					
Date <b>6-77</b>		Signature and title <b>Louise Stevens Reese President</b>		Telephone number <b>PL 5-3082 (212)</b>	
Please leave blank ▶		Geo.	Ind.	Class	Size
				Reas. for appl.	Part I

ATTACHMENT B TO FORM 1023

OPEN SPACE INSTITUTE, INC.

Officer's Declaration

STATE OF NEW YORK     )  
                              ) ss.:  
COUNTY OF NEW YORK    )

FRANCES STEVENS REESE, being duly sworn, deposes  
and says:

1. I am The President of SCENIC HUDSON FOUNDATION,  
INC. and am authorized to sign official papers in the name  
of this organization.

2. The attached Certificate of Incorporation and  
By-Laws of SCENIC HUDSON FOUNDATION, INC. are complete and  
correct copies of the documents they purport to copy.

Frances Stevens Reese  
Frances Stevens Reese

Sworn to before me this  
9<sup>th</sup> day of June, 1977

Peter J. Millock  
Notary Public

PETER J. MILLOCK  
Notary Public, State of New York  
No. 31-4520903  
Qualified in New York County  
Certificate filed in New York County  
Commission Expires March 30, 1978



CERTIFICATE OF INCORPORATION

OF

SCENIC HUDSON FOUNDATION, INC.

Under Section 402 of the Not-For-Profit Corporation Law.

253837  
1. The name of the corporation is SCENIC HUDSON FOUNDATION, INC.

2. The corporation is a corporation as defined in Section 102(a)(15) of the Not-For-Profit Corporation Law.

3. The purposes for which the corporation is formed are to preserve and enhance the natural, ecological, environmental, cultural, scenic, historical and recreational values of the Hudson River Valley and its adjacent highlands, to promote a better understanding and better appreciation of the natural beauty and of the importance in the history of the United States of this area and to solicit and receive grants and contributions and distribute said funds in support and furtherance of the corporate purposes as set forth above.

4. As a means of accomplishing the foregoing purposes, the corporation shall have all of the powers set forth in Section 202 of the Not-For-Profit Corporation Law and, in general, can exercise such powers as now are or hereafter may be conferred by law upon a corporation organized for the purposes hereinabove set forth, or are necessary or incidental to the powers so conferred, or are conducive to the attainment of the purposes of the corporation, subject to such limitations as are now or may be prescribed by law;

Attachment C to  
Form 1023

and to have the power to solicit and receive grants and contributions for its corporate purposes.

5. The corporation shall be a Type B corporation under Section 201 of the Not-For-Profit Corporation Law.

6. Nothing herein shall authorize the corporation, directly or indirectly, to engage in or include among its purposes, any of the activities mentioned in the Not-For-Profit Corporation Law, Section 404(b) to (p), or Executive Law, Section 757.

7. No part of the net earnings of the corporation shall inure to the benefit of any member, officer or director of the corporation or of any individual (except that reasonable compensation may be paid for services rendered to or for the corporation affecting one of its purposes); no substantial part of its activities shall consist of carrying on propaganda or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for public office.

In the event of dissolution of the corporation, the funds and assets of the corporation then belonging to it shall, after proper payment of liabilities, be distributed

2

in accordance with the law in aid and assistance of activities, agencies, and institutions which are organized and operated exclusively for religious, charitable, and/or educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no part of the activities of which is carrying on propaganda or otherwise attempting to influence legislation, and which does not participate or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for public office, subject to the approval of a Justice of the Supreme Court of the State of New York.

8. The principal office of the corporation shall be located in the County, City and State of New York. ✓

9. The territory in which its operations are principally to be conducted is the State of New York.

10. The names and residences of the persons who shall be the directors of the corporation until its first annual meeting are as follows:

Fynette F. Rowe  
175 Brewster Road  
Scarsdale, N.Y. 10583

Alexander Saunders  
Old Albany Post Road  
Garrison-on-Hudson, N. Y. 10524

Frances Stevens Reese  
New Hamburg, N.Y. 12560

11. The Post Office address to which the Secretary of State shall mail a copy of any notice required by law is

Ross Sandler, Esq.  
25 East 9th Street  
New York, N.Y. 10003

12. Prior to delivery to the Department of State for filing, all approvals or consents required by law will be endorsed upon or annexed to this certificate.

13. The subscriber to this certificate is more than 19 years of age.

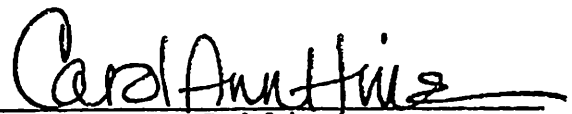
IN WITNESS WHEREOF, I hereunto sign my name and affirm that the statements made herein are true under the penalties of perjury, this 15<sup>th</sup> day of July, 1975.

Frances Stevens Reese  
Frances Stevens Reese  
New Hamburg, New York 12560

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STATE OF NEW YORK     )  
                              : ss.:  
COUNTY OF NEW YORK    )

On this 1st day of July, 1975, before me personally came Frances Stevens Reese, to me known and known to me to be the individual described in and who executed the foregoing Certificate of Incorporation, and duly acknowledged to me that she executed the same.



Notary Public

CAROL ANN HINE  
NOTARY PUBLIC, STATE OF NEW YORK  
NO. 31-4512742  
QUALIFIED IN NEW YORK COUNTY  
COMMISSION EXPIRES MARCH 30, 1977

5

STATE OF NEW YORK     )  
                                  : ss.:  
COUNTY OF NEW YORK    )

On this 1st day of July, 1975, before me personally came Frances Stevens Reese, to me known and known to me to be the individual described in and who executed the foregoing Certificate of Incorporation, and duly acknowledged to me that she executed the same.

  
\_\_\_\_\_  
Notary Public

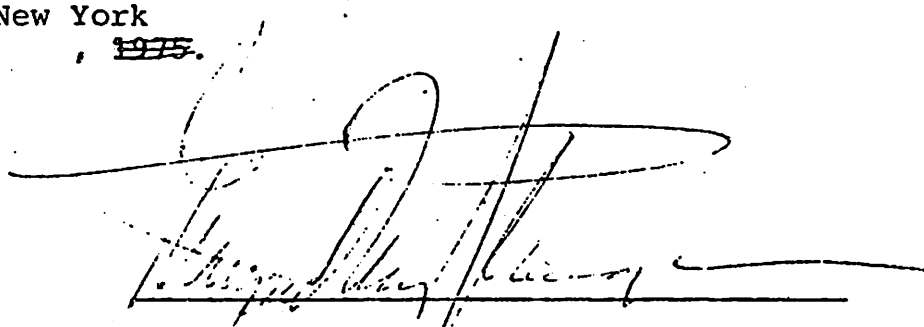
CARDL ANN HINE  
NOTARY PUBLIC, STATE OF NEW YORK  
NO. 31-4512742  
QUALIFIED IN NEW YORK COUNTY  
COMMISSION EXPIRES MARCH 30, 1977

5

I, MARGARET MARY J. MANGAN , the undersigned,  
a Justice of the Supreme Court of the State of New York  
in the First Judicial District in which the office of  
the Scenic Hudson Foundation, Inc. is to be located, do hereby  
approve of the foregoing Certificate of Incorporation of  
the Scenic Hudson Foundation, Inc. and of the filing thereof.

Dated: New York, New York

JUL 22 1975

  
Justice, Supreme Court of the  
State of New York

Notice of Application Waived  
(This is not to be deemed an  
approval on behalf of any  
Department or Agency of the  
State of New York, nor an  
authorization of activities  
otherwise limited by law.)

Dated: July 15, 1975  
LOUIS J. LEFKOWITZ  
Attorney General

By Robert A. Benesh  
Assistant Attorney General

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CONSENT TO USE OF NAME

OF

SCENIC HUDSON PRESERVATION FOUNDATION, INC.

The following is a true copy of a resolution duly adopted by the Board of Directors of Scenic Hudson Preservation Conference, Inc., at a meeting of the said Board at 12:00 Noon on March 20, 1975.

"WHEREAS, there has been proposed the formation, qualification or change of name of a corporation pursuant to the laws of the State of New York under the name of Scenic Hudson Foundation, Inc., and the Secretary of State has requested the expression of an opinion of this Board concerning the similarity of the proposed name to that of this corporation;

"NOW, THEREFORE, be it resolved that in the opinion of this Board the above-mentioned proposed name does not so nearly resemble that of this corporation as to tend to confuse or deceive and it consents to the use of such name."

Laura Starns Reese  
President

Thelma F. Rowe  
Secretary

7



255837 8

CERTIFICATE OF INCORPORATION  
OF  
SCENIC HUDSON FOUNDATION, INC. H-1 B

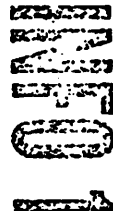
Under Section 402 of the Not-for-Profit Corporation Law

STATE OF NEW YORK  
DEPARTMENT OF STATE  
TAX \$ 2' 00 13  
FILING FEE \$ 50  
FILED SEP 2 - 1975

*M. J. Sullivan*  
Secretary of State

*P31 NY*  
*- type B*

ROSS SANDLER, ESQ.  
15 West 44th Street  
New York, New York 10036



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Note To Attachment C

Under New York State Law, the following provisions are deemed to be automatically included as a part of the organization's charter:

(a) The following provisions are hereby included in the certificate of incorporation of every domestic corporation, heretofore or hereafter formed, to which this chapter applies in whole or in part, and which is a "private foundation" as defined in section 509 of the United States internal revenue code of 1954 ("code"):

(1) The corporation shall distribute such amounts for each taxable year at such time and in such manner as not to subject the corporation to tax on undistributed income under section 4942 of the code.

(2) The corporation shall not engage in any act or self-dealing which is subject to tax under section 4941 of the code.

(3) The corporation shall not retain any excess business holdings which are subject to tax under section 4943 of the code.

(4) The corporation shall not make any investments in such manner as to subject the corporation to tax under section 4944 of the code.

(5) The corporation shall not make any taxable expenditures which are subject to tax under section 4945 of the code. Except as provided in paragraph (b), this paragraph applies notwithstanding any other provision of the certificate of incorporation or any direction in an instrument referred to in section 513 (Administration of assets received for specific purposes).<sup>1</sup>

Not-For-Profit Corporation Law, Section 406.

BY-LAWS  
OF  
SCENIC HUDSON FOUNDATION, INC.

ARTICLE I

Board of Directors

1.1 Powers and Number. The business of the corporation shall be managed by the Board of Directors which shall consist of not less than three persons, the number to be fixed from time to time by resolution of the Board.

1.2 Term. Directors shall be elected at the annual meeting of the Board and each shall hold office until the next annual meeting and the qualification of his successor or until his earlier death, resignation or removal.

1.3 Annual Meeting. The annual meeting of the Board shall be held in the month of December.

1.4 Special Meetings. Special meetings of the Board may be called at any time by the Board, the Chairman, the President or any three Directors.

1.5 Place of Meetings. All meetings of the Board shall be held at the location, within or without the State of New York, which is fixed by the Board or the person or persons calling the meeting.

*Attachment D  
to Form 1023*

1.6 Notice of Meetings. Notice of each meeting shall be in writing and shall state the time and place of the meeting and shall be served either personally or by mail upon each Director not less than five days before the meeting. Notice of a meeting of the Board need not state the purposes thereof. No notice need be given to any Director who attends a meeting.

1.7 Quorum and Manner of Acting. At each meeting of the Board at least two Directors or one-third of the Board, whichever is greater, shall be present to constitute a quorum for the transaction of business, and, except as otherwise provided by law or by other express provision of these By-Laws, the affirmative vote of a majority of the Directors present at any such meeting at which a quorum is present shall be the act of the Board. Whether or not there is a quorum at any meeting, a majority of the Directors who are present may adjourn the meeting from time to time. No notice of an adjourned meeting need be given and at any such adjourned meeting at which a quorum is present any business may be transacted which might have been transacted at the meeting as originally called. The Directors shall act only as a Board, and the individual Directors shall have no power as such.

1.8 Organization. Each meeting of the Board shall be presided over by the Chairman, or in his absence the Vice Chairman, or in their absence a person chosen by the Directors present. The Secretary shall act as secretary of

each meeting of the Board. In the absence of the Secretary, the person presiding over the meeting shall appoint a secretary of the meeting.

1.9 Resignations. Any Director may resign at any time by giving written notice to the Chairman, the President, the Secretary or the Board. The resignation shall take effect at any time specified therein and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

1.10 Removal. Any Director may be removed with cause at any time by the vote of the majority of the entire Board.

1.11 Vacancies. Any vacancy in the Board arising at any time from any cause, including resignation and the authorization of an increase in the number of Directors, may be filled at any meeting of the Board by a vote of a majority of the remaining Directors, even if less than a quorum. Each Director so elected shall hold office until the next annual election and until the qualification of his successor, or until his earlier death, resignation or removal.

## ARTICLE II

### Executive, Advisory and Other Committees

2.1 General Powers and Membership. The Board by a vote of the majority of the entire Board may from time to time

as may be deemed necessary or advisable elect an Executive Committee and other committees of the Board, each consisting of three or more Directors, and an Advisory Committee and other committees not of the Board, consisting of any number of persons, who need not be Directors. Unless otherwise expressly provided by law or by resolution of the Board, the Executive Committee shall have and may exercise all the powers of the Board (except the power to fill vacancies in the Board or the Executive Committee, the power to determine compensation for serving on the Board or any committee, the power to remove an officer appointed by the Board, and the power to amend or repeal these By-Laws) when the Board is not in session. Each other committee of the Board shall have and may exercise, when the Board is not in session, the powers which the Board shall specifically confer. Unless otherwise expressly provided by law, the Advisory Committee shall have such duties and shall meet at such times as decided upon by the Board. Each committee not of the Board shall have the powers which the Board shall specifically confer, but shall not have any power to bind the corporation in any manner. All action by any committee shall be reported to the Board at its meeting next succeeding such action.

2.2 Organization. The Board shall by resolution designate a chairman and a secretary of each committee. In the absence of the designated chairman or secretary, unless otherwise provided by resolution of the Board, the committee

shall choose a committee member or members to perform the duties of the absent member or members.

2.3 Meeting. Each committee shall adopt its own rules governing the time and place of holding and the method of calling its meetings and the conduct of its proceedings.

2.4 Committees' Quorum and Manner of Acting. At each meeting of a committee a majority of the persons on the committee shall be present in person to constitute a quorum for the transaction of business, and the affirmative vote of a majority of the persons on the committee present in person at a meeting at which a quorum is present shall be the act of the committee. The persons on each committee shall act only as a committee, and the individuals on the committee shall have no power as such.

2.5 Removal. A person on any committee may be removed from the committee, either with or without cause, at any time, by resolution of the Board.

2.6 Vacancies. Any vacancy in a committee shall be filled by the Board in the manner prescribed by these By-Laws for the original appointments to the committee.

### ARTICLE III

#### Officers

3.1 Appointment, Term of Office and Qualifications.

The Board shall choose annually a Chairman, a Vice Chairman, a President, one or more Vice Presidents, a Secretary, a Treasurer, and such other officers of the corporation as the Board may deem necessary or advisable. Each officer shall hold office until the next annual election and until his successor is chosen and qualified or until his death, resignation or removal. One person may hold, and perform the duties of, any two offices except those of President and Secretary. No person may hold more than two offices. No instrument required to be signed by more than one officer shall be signed by the same individual in more than one capacity.

3.2 Removal. Any officer may be removed either with or without cause, at any time, by a majority vote of the entire Board.

3.3 Resignations. Any officer may resign at any time by giving written notice to the Chairman, the President, the Secretary or the Board. The resignation shall take effect at the time specified therein and, unless otherwise specified therein, the acceptance of the resignation shall not be necessary to make it effective.

3.4 Vacancies. A vacancy in any office arising from any cause shall be filled for the unexpired portion of the term in the manner prescribed in these By-Laws for regular appointment to such office.



3.5 Chairmen. The Chairman and Vice Chairman each shall be a member of the Board. The Chairman, and in his absence the Vice Chariman, shall preside at all meetings of the Board. The Chariman and Vice Chairman shall also perform such other duties as from time to time may be severally assigned to them by the Board.

3.6 President. The President shall be a member of the Board and shall have general supervision of the corporation's business, and over its several officers, except the officers described in section 3.5 of these By-Laws, subject, however, to the control of the Board. The President shall perform all duties incident to the office of President, and such other duties as from time to time may be assigned to him by the Board or by any committee authorized to do so.

3.7 Vice President. At the request of the President, any Vice President, or in the event of the disability of the President, the Vice President designated by the Board as senior Vice President, shall perform all duties of the President, and, when so acting, shall have all the powers of the President; and any Vice President shall perform such other duties as from time to time may be requested of him by the President, the Board or by any committee authorized to do so.

3.8 Secretary. The Secretary shall:

(a) keep the minutes of all meetings of the Board,

and of any committee of which a secretary shall not have been appointed by the Board, in books to be kept for the purposes;

(b) see that all notices and reports are duly given or filed in accordance with these By-Laws or as required by law;

(c) be custodian of the records (other than financial) and have charge of the seal of the corporation and see that it is used upon all papers or documents whose execution in behalf of the corporation under its seal is required by law or duly authorized in accordance with these By-Laws;

(d) in general, perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to them by the Board or by the President or by any committee authorized to do so.

3.9 Treasurer. The Treasurer shall:

(a) have charge and custody of, and be responsible for, all funds and securities of the corporation and deposit all such funds in the name of the corporation in such depositories as shall be designated by the Board;

(b) exhibit at all reasonable times his books of account and records to any of the Directors of the corporation upon application during business hours at the office of the corporation where such books are kept;

(c) render a statement of the condition of the finances of the corporation at all regular meetings of the Board;

(d) receive, and give receipt for, moneys due and payable to the corporation from any source whatsoever and, subject

to the direction of the Board or of any committee authorized to do so or of the President, pay out and supervise the disbursement of moneys of the corporation;

(e) in general, perform all the duties incident to the office of Treasurer, and such other duties as from time to time may be assigned to him by the President or by the Board or by any committee authorized to do so.

#### ARTICLE IV

##### Execution of Instruments

4.1 Contracts, Instruments. The Board or any authorized committee, subject to the provisions of section 3.1, may authorize any officer or officers, agent or agents to enter into any contract or to execute and deliver any instrument in the name of and on behalf of the corporation; such authority may be general or may be confined to specific instances.

4.2 Deposits. Funds of the corporation may be deposited from time to time to the credit of the corporation with the depositaries which are selected by the Board.

4.3 Orders for the Payment of Money and Evidences of Indebtedness. All checks, drafts or other orders for the payment of money, notes, acceptances, or other evidences of indebtedness issued in the name of the corporation, shall be signed by the officer or officers, agent or agents of

the corporation, and in the manner, which shall be determined from time to time by resolution of the Board.

Endorsements for deposit to the credit of the corporation in any of its authorized depositaries may be made, without countersignature, by any officer of the corporation or may be made by hand-stamped impression in the name of the corporation, unless otherwise provided by resolution of the Board.

4.4 Sale or Transfer of Securities. Stock certificates, notes, bonds or other securities held or owned by the corporation may be sold, transferred or otherwise disposed of when endorsed for transfer by the officer or officers, agent or agents of the corporation, and in the manner, which shall be determined from time to time by resolution of the Board or of any committee to which the power to authorize such sale, transfer or other disposal shall have been delegated.

## ARTICLE V

### Miscellaneous

5.1 Fiscal Year. The fiscal year of the corporation shall be from July 1 to June 30.

5.2 Seal. The Board shall prescribe a corporate seal, which shall be a device containing the name of the corporation, the year of its organization and the words "Corporate Seal" and "New York".

## ARTICLE VI

## Amendments

6.1 The By-Laws of the corporation may be amended at any meeting of the Board by a vote of the majority of the entire Board, provided that the substance of the By-Law amendment is set forth in the notice of meeting.

ATTACHMENT E TO FORM 1023

PART III, QUESTIONS 1-3, 8.

SCENIC HUDSON FOUNDATION, INC. (hereinafter, "Scenic Hudson") qualifies as an organization exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954.

I. Facts

Scenic Hudson has been organized to work towards the preservation of the natural, scenic and historic resources of the Hudson River Valley in New York and New Jersey, and in particular, the adjacent highlands region of the River. The center of Scenic Hudson's concern is the protection of the Hudson Highlands between Storm King Mountain on the north and Bear Mountain and Dunderberg on the south; however, the organization will also work towards the broader protection of the Hudson in areas extending from New York City to the Adirondacks.

Specific examples of the work that Scenic Hudson expects to conduct or participate in includes the financing of technical and legal efforts to prevent unwise and ill-planned development along the Hudson and its adjacent shores, especially in the in the area of Storm King Mountain; the sponsoring of public forums to educate the public on the importance of scenic and historic preservation along the Hudson; the financing of studies in land use, water use and other resources as they relate to the Hudson River and

adjacent Highlands; the sponsoring of forums on alternate energy sources that could be used to relieve pressures on the Hudson; and a general caretaker role with respect to scenic and historic preservation along the Hudson River and in the Hudson Highlands.

To date, the activities to be undertaken by Scenic Hudson Foundation have been carried forward by Scenic Hudson Preservation Conference, an unincorporated association that has been active since 1964 in seeking to protect the Hudson River and Storm King Mountain, including through a landmark conservation lawsuit and subsequent administrative proceedings. Over the last 13 years, the association has had more than 20,000 contributors from across the United States, and has applied the resulting funds in support of legal defense, expert analysis, public information and general organizational support.

Based on sources of funding over the past several years and projected plans for the future, it is anticipated that Scenic Hudson Foundation will receive its financial support from the following sources set forth below:

- (i) Donations from insubstantial contributors.
- (ii) Donations from private foundations and individual contributors who may not qualify as "insubstantial contributors".
- (iii) Donations from public charities.
- (iv) Investment income from donated stock and bonds and other personal property.

As Scenic Hudson intends to secure the bulk of its support from contributors of less than \$250, it will place emphasis on alerting as many potential contributors as possible of its existence and activities. In this regard, the channels developed by the unincorporated association will be used, including its bi-annual newsletter; and it is thus anticipated that a broad base of funding will be obtained at a relatively early date. (A copy of the Association's most recent newsletter is enclosed as an example of the type of materials to be distributed in seeking contributions and support for the Foundation.)

Scenic Hudson also expects to enlarge its board of directors, once tax-exempt status is recognized, to broaden the base of the interests represented on the board.

Neither the director, nor the officers of Scenic Hudson will receive any pay for this work. It is anticipated that there will be no more than two paid staff members employed on a regular basis. In addition, Scenic Hudson will retain such consultants, attorneys and other experts as may be necessary from time to time to carry out its purposes and activities.

## II. Discussion

The regulations under Section 501(c)(3) define the term "charitable" to include "advancement of education", "lessening of the burdens of government" and "promotion of



social welfare by organizations designed to accomplish any of the above purposes". [Reg. Sec. 1.501(c)(3) - 1(d)(2)].

The Regulations define educational to include:

"the instruction of the public on subjects useful to the individual and beneficial to the community"

[Regs. Sec. 1.501(c)(3) - 1(d)(3)].

Finally, the Regulations require that research carried on by tax exempt "scientific" organizations be conducted in the "public interest". [Regs. Sec. 1.501(c)(3)-1(d)(5)].

In satisfaction of these definitions, the principal objective of Scenic Hudson is the promotion of social welfare by fostering scenic preservation, enlightened land use and effective environmental protection along the Hudson River and in the Hudson Highlands through administrative and legal action, technical studies related to these subjects, the sponsoring of educational forums, and the dissemination of materials concerned with, and identifying the problems relating to, the protection and enhancement of scenic and historic resources in these areas.

The Internal Revenue Service has ruled that the following organizations are exempt under Section 501(c)(3) because of their charitable or educational purposes:

- L. A non-profit organization organized and operated to preserve and develop the beauty of a city.

Rev. Rul. 68-14, 1968-1 CB 243.

2. A non-profit organization formed to develop and distribute an urban land-use plan.

Rev. Rul. 67-391, 1967-2 CB 190.

3. An organization formed to educate the public regarding environmental deterioration due to solid waste pollution.

Rev. Rul. 72-560, 1972-2 CB 248.

4. A non-profit organization formed to preserve and improve a lake used extensively as a public recreational facility.

Rev. Rul. 70-186, 1970-1 CB 128.

5. An engineering society formed to engage in scientific research in the areas of heating, ventilating and air-conditioning for the benefit of the general public.

Rev. Rul. 71-506, 1971-2 CB 233.

Scenic Hudson Foundation will perform functions similar to these organizations which have been granted tax exempt status. The only distinction between these organizations and Scenic Hudson is that the latter's activities are expected to be on a broader scale and the impact of such activities will hopefully be of greater national importance.

ATTACHMENT F TO FORM 1023

PART III, QUESTION 4(a)

1. Frances Stevens Reese - Director, President and Treasurer  
New Hamburg, New York 12560
2. Ross Sandler - Director and Secretary  
15 West 44th Street  
New York, New York 10036
3. Stephen Lindo - Director and Vice President  
711 West End Avenue  
New York, New York 10025
4. Richard H. Pough - Director  
145 East 52nd Street  
New York, New York 10022

It is expected that additional trustees will  
be appointed in the future.

ATTACHMENT G TO FORM 1023  
PART III, QUESTION 4(b)

Specialized Knowledge of Directors and Officers

Frances Stevens Reese is President of Scenic Hudson Preservation Conference, the unincorporated association that has been seeking to protect the Hudson River and Storm King Mountain since 1964. She is also President of the Center for the Hudson River Valley, Inc. and has served as (among other things) a director of the Hudson River Conservation Society, Vice President of the New York Altar Guild, Vice President of the Grinnell Library Association and Chairman of the Bicentennial Goals Committee of the Hudson River Valley.

Ross Sandler is an attorney specializing in environmental law, who is employed by National Resources Defense Council, Inc., a public interest law firm in the area of environmental law. Mr. Sandler is a current director of Scenic Hudson Preservation Conference; has been active in representing the Hudson River Fishermen's Association in their defense of the Hudson River fisheries; and was previously (among other things) an Assistant United States Attorney. He is also an adjunct professor of environmental law at New York University.

Stephen Lindo is an attorney associated with the firm of Alexander & Green, New York City. He is presently Vice President of Scenic Hudson Preservation Conference and has been actively involved in the defense of the Hudson River since 1974.

Richard H. Pough is President of Natural Area Council, Inc., a non-profit organization devoted to environmental protection. Mr. Pough has been a leader for 40 years in the effort to protect and preserve open space and the environment, having been one of the first presidents of the Nature Conservancy and a founder of the National Wildlife Fund. Among other things, he now serves as President of the America the Beautiful Fund and the Defenders of Wildlife and as Vice Chairman of the U.S. State Department Advisory Committee on Ocean Affairs. He is also a director of Scenic Hudson Preservation Conference.

ATTACHMENT H TO FORM 1023

PART III, QUESTION 5

Scenic Hudson Foundation, Inc., a New York corporation (hereinafter, the "Corporation"), is an out-growth in part of Scenic Hudson Preservation Conference, an unincorporated association (the "Association") that has been actively defending the scenic and historic resources of the Hudson River and its adjacent Highlands since 1963. The Association does not have separate tax exempt status but has received contributions through other organizations. The Corporation, if recognized as tax exempt, will permit deductible contributions to be made in direct support of the efforts previously carried on by the Association.

FORM 872-C

(NOVEMBER 1972)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

**CONSENT FIXING PERIOD OF LIMITATION  
UPON ASSESSMENT OF TAX UNDER SECTION  
4940 OF THE INTERNAL REVENUE CODE**

(See instruction 2 of Part IV—Form 1023 instructions.)

TO BE USED  
WITH FORM  
1023 ONLY.  
SUBMIT IN  
DUPLICATE.

Pursuant to section 6501(c)(4) of the Internal Revenue Code and as part of a request submitted with Form 1023, that the within designated organization be treated as a publicly supported organization within the meaning of section 170(b)(1)(A)(iv) or (vi) or section 509(a)(2) during an extended advance ruling period,

SCENIC HUDSON FOUNDATION, INC.

(Name of organization)

District Director

545 Madison Ave. New York, N.Y. 10022

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

and the

consent and agree as follows:

The period of limitation upon assessment of the tax imposed under section 4940 of the Code for any taxable year within the advance ruling period as extended shall not expire prior to one year from the date of expiration of the time prescribed by law for the assessment of a deficiency for the last taxable year within the advance ruling period, as extended, to wit (check one)—

☐ First taxable year at least 8 months: The period of limitations for the first 5 taxable years shall extend 8 years, 4 months, 15 days beyond the end of the first taxable year.

☒ First taxable year less than 8 months: The period of limitations for the first 6 taxable years shall extend 9 years, 4 months, 15 days beyond the end of the first taxable year,

except that if a notice of deficiency in tax for any such years is sent to the organization before expiration of such period, the time for making an assessment shall be further extended for the period in which the making of an assessment is prohibited and for 60 days thereafter.

Ending date of first taxable year: JUNE 30, 1977

NAME OF ORGANIZATION

SCENIC HUDSON FOUNDATION, INC.

DATE

June 9, 1977

OFFICER OR TRUSTEE HAVING AUTHORITY TO SIGN

SIGNATURE

Francis Stevens Rees

President

DISTRICT DIRECTOR

DATE

BY

## Power of Attorney

(See the separate Instructions for Forms 2848 and 2848-D.)

Name, identifying number, and address including ZIP code of taxpayer(s)

SCENIC HUDSON FOUNDATION, INC.  
545 Madison Avenue, New York, New York 10022

hereby appoints (Name, address including ZIP code, and telephone number of appointee(s)) (See Treasury Department Circular No. 230 as amended (31 C.F.R. Part 10), Regulations Governing the Practice of Attorneys, Certified Public Accountants, and Enrolled Agents before the Internal Revenue Service, for persons recognized to practice before the Internal Revenue Service.)

Albert K Butzel and Peter Millock  
both of Butzel & Kass, 45 Rockefeller  
Plaza, New York, New York 10020,  
Telephone: (212) 765-1800

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Internal Revenue Service for the following Internal Revenue tax matters (specify the type(s) of tax and year(s) or period(s) (date of death if estate tax)):

### Application for Recognition of Exemption and all related purposes

The attorney(s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and to perform on behalf of the taxpayer(s) the following acts for the above tax matters:

(Strike through any of the following which are not granted.)

- To receive, but not to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, or interest. (See "Refund checks" on page 2 of the separate instructions.)
- To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- To execute consents extending the statutory period for assessment or collection of taxes.
- To execute closing agreements under section 7121 of the Internal Revenue Code.
- To delegate authority or to substitute another representative.

Other acts (specify) \_\_\_\_\_

Send copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above matters to (Name, address including ZIP code, and telephone number):

and

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the same Internal Revenue Service office for the same matters and years or periods covered by this form, except the following:

(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of earlier powers and authorizations.)

Signature of or for taxpayer(s)

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

Frances Stevens Reese President  
(Signature) (Title, if applicable)

June 9, 1977  
(Date)

(Signature)

(Title, if applicable)

(Date)

(The applicable portion of the back page must also be completed.)



