

**Internal Revenue Service**

**Date:** August 31, 2005



**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**  
Steve Brown 31-07422  
Customer Service Specialist  
**Toll Free Telephone Number:**  
8:30 a.m. to 5:30 p.m. ET  
877-829-5500  
**Fax Number:**  
513-263-3756

Dear Sir or Madam:

As requested on the Form 4506-A dated July 15, 2005, I have enclosed a copy of Form 1023 for Brooklyn United for Innovative Local Development. Your request also included a copy of the organization's Form 990, *Return of Organization Exempt from Income Tax*. We have no record of a return filed for the requested organization's tax period 2004.

Future requests of this nature may sent to:

Internal Revenue Service  
EO Photocopy Unit  
P. O. Box 9941  
Stop 6716  
Ogden, UT 84409

Requests also may be sent via facsimile to 801-620-7896.

If you have any questions, you may call us at the telephone number shown in the heading of this letter.

Please accept our apology for the delay in responding to your request and for any inconvenience this may have caused you.

Sincerely,

A handwritten signature in cursive script that reads "Marilyn Baker".

Marilyn Baker, Manager, TE/GE  
Customer Account Services

Enclosure: (1)

17053019051045

Form **1023**  
(Rev. September 1998)  
Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0056

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

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

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

Complete the Procedural Checklist on page 8 of the instructions.

**Part I Identification of Applicant**

1a Full name of organization (as shown in organizing document) <u>Brooklyn United for Innovative Local Development, Inc</u>		2 Employer identification number (EIN) (If none, see page 3 of the Specific Instructions.) <u>05 10597727</u>
1b c/o Name (if applicable) <u>Sharai Erima or Marie Louis</u>		3 Name and telephone number of person to be contacted if additional information is needed <u>Sharai Erima</u> <u>(718) 857-8487</u>
1c Address (number and street) <u>609 Vanderbilt Avenue</u>	Room/Suite	4 Month the annual accounting period ends <u>December</u>
1d City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 3. <u>Brooklyn, New York 11238</u>		5 Date incorporated or formed <u>2-24-04</u>
1e Web site address <u>www.buildbrooklyn.org</u>		6 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k) d <input type="checkbox"/> 501(n)
7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
8 Is the organization required to file Form 990 (or Form 990-EZ)? <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach an explanation (see page 3 of the Specific Instructions).		
9 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

2 MONTHS after project unveil

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

- a ☒ Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws. Bylaws not yet adopted
- b ☐ Trust—Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association—Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

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

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

Please Sign Here

Sharai Erima, Esq. Counsel  
(Signature)

Sharai Erima, Esq. Counsel  
(Type or print name and title of authority of signer)

12-30-04  
(Date)

For Paperwork Reduction Act Notice, see page 7 of the instructions.

POSTMARK JAN 12 '05

RECEIVED

6 Months Before CBA Signed

JAN 12 '05

JAN 18 '05

**Part III** Technical Requirements (Continued)

- 10 If you checked box h, i, or j in question 9, has the organization completed a tax year of at least 8 months?
- ☒ **Yes**—Indicate whether you are requesting:
- ☒ A definitive ruling. (Answer questions 11 through 14.)
- ☐ An advance ruling. (Answer questions 11 and 14 and attach two Forms 872-C completed and signed.)
- ☐ **No**—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.
- 11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, **Statement of Revenue and Expenses**, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

None

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

a Enter 2% of line 8, column (e), Total, of Part IV-A . . . . . 10,169

b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a above. Forest City Ratner Companies - \$5M

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

a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see **Specific Instructions**, Part II, Line 4d, on page 3.) None

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

- 14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. **Do not submit blank schedules.**)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church? . . . . .		<input checked="" type="checkbox"/>	A
Is the organization, or any part of it, a school? . . . . .		<input checked="" type="checkbox"/>	B
Is the organization, or any part of it, a hospital or medical research organization? . . . . .		<input checked="" type="checkbox"/>	C
Is the organization a section 509(a)(3) supporting organization? . . . . .		<input checked="" type="checkbox"/>	D
Is the organization a private operating foundation? . . . . .		<input checked="" type="checkbox"/>	E
Is the organization, or any part of it, a home for the aged or handicapped? . . . . .		<input checked="" type="checkbox"/>	F
Is the organization, or any part of it, a child care organization? . . . . .		<input checked="" type="checkbox"/>	G
Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .		<input checked="" type="checkbox"/>	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . .		<input checked="" type="checkbox"/>	I



**Part IV Financial Data**

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

**A. Statement of Revenue and Expenses**

	Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
	(a) From 2-24-04 to 12-31-04	(b) 1-1-05 to 12-31-05	(c) 1-1-06 to 12-31-06	(d) _____	
<b>Revenue</b>					
1 Gifts, grants, and contributions received (not including unusual grants—see page 6 of the instructions).	10,471	2,524,000	2,524,000		5,058,471
2 Membership fees received					
3 Gross investment income (see instructions for definition)					
4 Net income from organization's unrelated business activities not included on line 3					
5 Tax revenues levied for and either paid to or spent on behalf of the organization					
6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)					
7 Other income (not including gain or loss from sale of capital assets) (attach schedule)					
8 Total (add lines 1 through 7)	10,471	2,524,000	2,524,000		5,058,471
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22					
10 Total (add lines 8 and 9)	10,471	2,524,000	2,524,000		5,058,471
11 Gain or loss from sale of capital assets (attach schedule)					
12 Unusual grants					
13 Total revenue (add lines 10 through 12)	10,471	2,524,000	2,524,000		5,058,471
<b>Expenses</b>					
14 Fundraising expenses	2,865	10,000	15,000		27,865
15 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
16 Disbursements to or for benefit of members (attach schedule)					
17 Compensation of officers, directors, and trustees (attach schedule)		240,000	252,000		492,000
18 Other salaries and wages		1,864,000	1,957,200		3,821,200
19 Interest					
20 Occupancy (rent, utilities, etc.)	2,060	132,200	139,400		273,660
21 Depreciation and depletion					
22 Other (attach schedule)	1,504	139,000	148,200		268,704
23 Total expenses (add lines 14 through 22)	6,429	2,385,200	2,511,800		4,903,429
24 Excess of revenue over expenses (line 13 minus line 23)	4,042	138,800	12,200		155,042

**Part II** Activities and Operational Information (Continued)**4** Give the following information about the organization's governing body:**a** Names, addresses, and titles of officers, directors, trustees, etc.James Caldwell, President & CEO609 Vanderbilt Avenue  
Brooklyn, NY 11238Marie Louis, Chief Operating Officer343 Eastern Parkway Apt 1 Brooklyn, NY 11216Shalawa Lingham, Chief Administrative Officer609 Vanderbilt Avenue Brooklyn, NY 11238**b** Annual Compensation\$125,000\$100,000\$100,000**c** Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? . . . . . ☐ Yes ☒ No

If "Yes," name those persons and explain the basis of their selection or appointment.

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

If "Yes," explain.

**5** Does the organization control or is it controlled by any other organization? . . . . . ☐ Yes ☒ NoIs the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? . . . . . ☐ Yes ☒ No

If either of these questions is answered "Yes," explain.

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

If "Yes," explain fully and identify the other organizations involved.

**7** Is the organization financially accountable to any other organization? . . . . . ☐ Yes ☒ No

If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

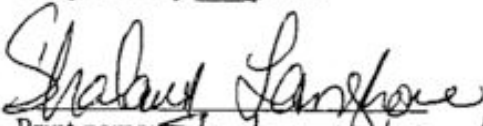
Resolved,

We, the Board of Directors of Brooklyn United for Innovative Local Development, Inc., agree that not more than forty-nine percent (49%) of the persons serving on the board may be interested persons and that the Board of Directors will decide all matters relating to compensation. For purposes of this resolution, "interested persons," means either:

Any person currently being compensated by the corporation for the services rendered it within the previous twelve (12) months, whether as a full- or part-time officer or other employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a director as director; or

Any sisters, brother, ancestor, descendent, spouse, sister-in-law, brother-in-law, daughter-in-law, son-in-law, mother-in-law, and father-in-law of any such person.

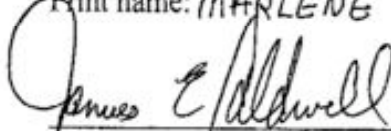
Adopted: July 25, 2005



Print name: Shalawn Langhorre



Print name: MARLENE M. SAUNDERS



Print name: James E. Caldwell



Print name: MARIE LOUIS

Print name: \_\_\_\_\_

At least  
75% of the Board  
is Salaried

(see PAR II, Form 1023)

Who determines these  
salaries?

Where is the accountability?

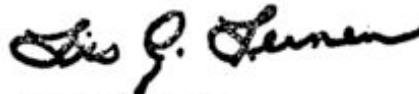


BROOKLYN UNITED FOR INNOVATIVE

funds will be used for section 501(c)(3) purposes.

If you distribute funds to individuals, you should keep case histories showing the recipient's name and address; the purpose of the award; the manner of selection; and the relationship of the recipient to any of your officers, directors, trustees, members, or major contributors.

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)