

(Rev. March 2018)

Department of the Treasury  
Internal Revenue Service**User Fee for Exempt Organization  
Determination Letter Request**

► **Attach this form to determination letter application.**  
**(Form 8718 is NOT a determination letter application.)**  
 ► **Go to [www.irs.gov/Form8718](http://www.irs.gov/Form8718) for the latest information.**

**For  
IRS  
Use  
Only**

OMB No. 1545-1798

Control number \_\_\_\_\_

Amount paid \_\_\_\_\_

User fee screener \_\_\_\_\_

Name of organization

**Pacific Albacore Trollers Association**

Employer Identification Number

**83-1849547****Caution:** Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.**1 Type of request****Fee**

- a** ☒ Application for recognition of exemption under section 501 or under section 521 from organizations (other than pension, profit-sharing, and stock bonus plans described in section 401). Enter the applicable fee amount . . . . . ► \$ **600**
- b** ☐ Group exemption letters . . . . . ► \$ \_\_\_\_\_

Section references are to the Internal Revenue Code, unless otherwise noted.

**Instructions**

The law requires payment of a user fee with each application for a determination letter. For more information, see Rev. Proc. 2018-5, 2018-1 I.R.B. 233, or latest annual update, available on IRS.gov.

Check only one box on line 1 for the type of application you are submitting. Then, enter the appropriate user fee amount in the space provided.

**Caution:** The application will not be processed without payment of the proper user fee.

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

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

**Where To File**

Send the determination letter application and Form 8718 to:

Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012-0192

**Who Should File**

Organizations applying for federal income tax exemption, other than filers of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3), or Form 1023-EZ (filed only electronically), should file Form 8718.

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](http://IRS.gov/FormComments). Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File*, above.



**The form you are looking for begins on the next page of this file.** Before viewing it, please see the important update information below.

### **New Mailing Address**

The mailing address for certain forms have change since the forms were last published. The new mailing address are shown below.

Mailing Address for Forms **1023, 1024, 1024-A, 1028, 5300, 5307, 5310, 5310-A, 5316, 8717, 8718, 8940:**

Internal Revenue Service  
TE/GE Stop 31A Team 105  
P.O. Box 12192  
Covington, KY 41012-0192

Deliveries by private delivery service (PDS) should be made to:

Internal Revenue Service  
7940 Kentucky Drive  
TE/GE Stop 31A Team 105  
Florence, KY 41042

This update supplements these forms' instructions. Filers should rely on this update for the change described, which will be incorporated into the next revision of the form's instructions.

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**Application for Recognition of Exemption  
Under Section 501(a)**

OMB No. 1545-0057

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

► Go to [www.irs.gov/Form1024](http://www.irs.gov/Form1024) for instructions and the latest information.

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 the organization.

**Complete the Procedural Checklist that follows the form.**

**Part I. Identification of Applicant** Must be completed by all applicants; also complete appropriate schedule. Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A)  
b ☒ Reserved for future use  
c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C)  
d ☒ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C)  
e ☐ Section 501(c)(7)—Social clubs (Schedule D)  
f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E)  
g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F)  
h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E)  
i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G)  
j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H)  
k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I)  
l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J)  
m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K)  
n ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A)

<b>1a</b> Full name of organization (as shown in organizing document) <b>Pacific Albacore Trollers Association</b>		<b>2</b> Employer identification number (EIN) (if none, see <b>Specific Instructions</b> )  .....
<b>1b</b> c/o Name (if applicable) <b>John Harder</b>		<b>3</b> Name and telephone number of person to be contacted if additional information is needed  (       )
<b>1c</b> Address (number and street) <b>3663 Deer Park Road</b>	Room/Suite	
<b>1d</b> City, town or post office, state, and ZIP + 4. If you have a foreign address, see <b>Specific Instructions</b> for Part I. <b>Port Angeles, Washington 98362</b>		
<b>1e</b> Web site address	<b>4</b> Month the annual accounting period ends <b>12</b>	<b>5</b> Date incorporated or formed <b>05/31/2018</b>

**6** Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? ☐ Yes ☒ No  
If "Yes," attach an explanation.

**7** Has the organization filed Federal income tax returns or exempt organization information returns? ☐ Yes ☒ No  
If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

**8** Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

a ☒ Corporation— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.

b ☐ Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.

c ☐ Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this 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**

**JOHN HARDER- PRESIDENT**

(Signature)

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

(Date)

**Part II. Activities and Operational Information** (Must be completed by all applicants)

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

[See Attachment](#)

- 
- 2** List the organization's present and future sources of financial support, beginning with the largest source first.

[Membership dues, donations, fundraisers and corporate sponsorships](#)

**Part II. Activities and Operational Information** *(continued)***3** Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
John Harde- President 3663 Deer Park Road Port Angeles, Washington 98362	0
Joe Malley Secretary 3663 Deer Park Road Port Angeles, Washington 98362	0
Paul Howse - Treasurer 3663 Deer Park Road Port Angeles, Washington 98362	0
John Madden - Director 3663 Deer Park Road Port Angeles, Washington 98362	0
Jack Rokotuiwayaya - Director 3663 Deer Park Road Port Angeles, Washington 98362	0
Norm Brochno Director 3663 Deer Park Road Port Angeles, Washington 98362	0
Gordy Brooks - Director 3663 Deer Park Road Port Angeles, Washington 98362	0
Butch Canty - Director 3663 Deer Park Road Port Angeles, Washington 98362	0
Ron Kay - Director 3663 Deer Park Road Port Angeles, Washington 98362	0

**4** If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

N/A

**5** If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (for example, financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

N/A

**6** If the organization has capital stock issued and outstanding, state: **(1)** class or classes of the stock; **(2)** number and par value of the shares; **(3)** consideration for which they were issued; and **(4)** if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.

N/A

**7** State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

Membership is restricted to those specifically wanting to preserve, protect, and promote the sustainable method of trolling for Albacore Tuna in the Pacific.

**8** Explain how your organization's assets will be distributed on dissolution.

Upon dissolution of the Corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) or 501(c)(6) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or state or local government for public purpose. Any such asset not so disposed of shall be disposed of by the Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located exclusively for such purpose or to such organization or organizations as said Court shall determine, which are organized and operated exclusively for such purposes.

**Part II. Activities and Operational Information** *(continued)*

- 9** Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? ☐ Yes ☒ No  
 If "Yes," state the full details, including: **(1)** amounts or value; **(2)** source of funds or property distributed or to be distributed; and **(3)** basis of, and authority for, distribution or planned distribution.

- 10** Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? ☐ Yes ☒ No  
 If "Yes," state in detail the amount received and the character of the services performed or to be performed.

- 11** Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? ☐ Yes ☒ No  
 If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.

- 12** Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? ☐ Yes ☒ No  
 If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.

- 13** Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? ☐ Yes ☒ No  
 If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.

- 14** Does the organization now lease or does it plan to lease any property? ☐ Yes ☒ No  
 If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)

- 15** Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any federal, state, or local public office or to an office in a political organization? ☐ Yes ☒ No  
 If "Yes," explain in detail and list the amounts spent or to be spent in each case.

- 16** Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? ☐ Yes ☒ No  
 If "Yes," attach a recent copy of each.

**Part III. Financial Data** (Must be completed by all applicants)

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**

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From <u>01/01/2021</u> To <u>12/31/2021</u>	(b) <u>2018</u>	(c) <u>2019</u>	(d) <u>2020</u>	
1 Gross dues and assessments of members . . . . .	10,000	0	0	0	10,000
2 Gross contributions, gifts, etc. . . . .		0	0	0	
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.) . . . . .		0	0	0	0
4 Gross amounts from unrelated business activities (attach schedule)		0	0		
5 Gain from sale of assets, excluding inventory items (attach schedule) . . . . .		0	0	0	0
6 Investment income (see instructions) . . . . .		0	0	0	0
7 Other revenue (attach schedule) . . . . .		0	0	0	0
8 Total revenue (add lines 1 through 7) . . . . .	10,000	0	0	0	10,000
<b>Expenses</b>					
9 Expenses attributable to activities related to the organization's exempt purposes . . . . .	9000	0	0	0	0
10 Expenses attributable to unrelated business activities		0	0	0	
11 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .		0	0	0	0
12 Disbursements to or for the benefit of members (attach schedule)		0	0	0	0
13 Compensation of officers, directors, and trustees (attach schedule)		0	0	0	0
14 Other salaries and wages . . . . .		0	0	0	0
15 Interest . . . . .		0	0	0	0
16 Occupancy . . . . .		0	0	0	0
17 Depreciation and depletion . . . . .		0	0	0	0
18 Other expenses (attach schedule) . . . . .		0	0	0	0
19 Total expenses (add lines 9 through 18) . . . . .	10000	0	0	0	10,000
20 Excess of revenue over expenses (line 8 minus line 19) . . . . .	10000	0	0	0	10,000

**B. Balance Sheet (at the end of the period shown)**

Assets		Current Tax Year as of <u>2021</u>	
1 Cash . . . . .		1	600
2 Accounts receivable, net . . . . .		2	0
3 Inventories . . . . .		3	0
4 Bonds and notes receivable (attach schedule) . . . . .		4	0
5 Corporate stocks (attach schedule) . . . . .		5	0
6 Mortgage loans (attach schedule) . . . . .		6	0
7 Other investments (attach schedule) . . . . .		7	0
8 Depreciable and depletable assets (attach schedule) . . . . .		8	0
9 Land . . . . .		9	0
10 Other assets (attach schedule) . . . . .		10	0
11 <b>Total assets</b> . . . . .		11	0
<b>Liabilities</b>			
12 Accounts payable . . . . .		12	0
13 Contributions, gifts, grants, etc., payable . . . . .		13	0
14 Mortgages and notes payable (attach schedule) . . . . .		14	0
15 Other liabilities (attach schedule) . . . . .		15	
16 <b>Total liabilities</b> . . . . .		16	0
<b>Fund Balances or Net Assets</b>			
17 Total fund balances or net assets . . . . .		17	0
18 <b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17)		18	0

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

**Part IV. Notice Requirements (Sections 501(c)(9) and 501(c)(17) Organizations Only)****1** Section 501(c)(9) and 501(c)(17) organizations:

Are you filing Form 1024 within 15 months from the end of the month in which the organization was created or formed as required by section 505(c)? . . . . .

☐ Yes ☒ No

If "Yes," skip the rest of this part.

If "No," answer question 2.

**2** If you answer "No" to question 1, are you filing Form 1024 within 27 months from the end of the month in which the organization was created or formed? . . . . .

☐ Yes ☒ No

If "Yes," your organization qualifies under Regulations section 301.9100-2 for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 3 and 4.

If "No," answer question 3.

**3** If you answer "No" to question 2, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3? . . . . .

☒ Yes ☐ No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 2. See **Specific Instructions**, Part IV, Line 3, before completing this item. Do not answer question 4.

If "No," answer question 4.

Pacific Albacore Trollers Association was established as a Washington Nonprofit Corporation in October 2018 and did not conduct any activity or fundraising in that year. Beginning in 2018, our nonprofit became a recognized organization within our community. Unfortunately, since we did not have knowledge of filing requirements and failed to file annual information returns from 2018-2020. The board of directors decided in 2021 to begin the process to seek its own independent 501c6 status.

During that process, the organization has become aware of the filing requirements and due date, as well as the need to keep adequate books and records on an ongoing basis, and thus have resolved to undertake the Form 990 each year within 90 days after the end of the fiscal year. In addition, each quarter our board will review the IRS website and Exempt Organizations update to ensure that no changes have occurred in regard to our annual compliance requirements.

I declare under penalties of perjury, that I am authorized to sign this request for retroactive reinstatement on behalf of Tropical S L Corp and I further declare that I have examined this request for retroactive reinstatement, including the written explanation of all the facts and information pertaining to the claim for reasonable cause and the evidence to substantiate the claim for reasonable cause, and to the best of my knowledge and belief, this request is true, correct, and complete.

**4** If you answer "No" to question 3, your organization's qualification as a section 501(c)(9) or 501(c)(17) organization can be recognized only from the date this application is filed. Therefore, does the organization want us to consider its application as a request for recognition of exemption as a section 501(c)(9) or 501(c)(17) organization from the date the application is received and not retroactively to the date the organization was created or formed? . . . . .

☐ Yes ☐ No

**Schedule A Organizations described in section 501(c)(2) or 501(c)(25) (Title-holding corporations or trusts)**

- 1** State the complete name, address, and EIN of each organization for which title to property is held and the number and type of the applicant organization's stock held by each organization.
- 
- 2** If the annual excess of revenue over expenses has not been or will not be turned over to the organization for which title to property is held, state the purpose for which the excess is or will be retained by the title holding organization.
- 
- 3** In the case of a corporation described in section 501(c)(2), state the purpose of the organization for which title to property is held (as shown in its governing instrument) and the Code sections under which it is classified as exempt from tax. If the organization has received a determination or ruling letter recognizing it as exempt from taxation, please attach a copy of the letter.
- 
- 4** In the case of a corporation or trust described in section 501(c)(25), state the basis whereby each shareholder is described in section 501(c)(25)(C). For each organization described that has received a determination or ruling letter recognizing that organization as exempt from taxation, please attach a copy of the letter.
- 
- 5** With respect to the activities of the organization.
- a** Is any rent received attributable to personal property leased with real property? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," what percentage of the total rent, as reported on the financial statements in Part III, is attributable to personal property?
- b** Will the organization receive income which is incidentally derived from the holding of real property, such as income from operation of a parking lot or from vending machines? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," what percentage of the organization's gross income, as reported on the financial statements in Part III, is incidentally derived from the holding of real property?
- c** Will the organization receive income other than rent from real property or personal property leased with real property or income which is incidentally derived from the holding of real property? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," describe the source of the income.

**Instructions**

**Line 1.**—Provide the requested information on each organization for which the applicant organization holds title to property. Also indicate the number and types of shares of the applicant organization's stock that are held by each.

**Line 2.**—For purposes of this question, "excess of revenue over expenses" is all of the organization's income for a particular tax year less operating expenses.

**Line 3.**—Give the exempt purpose of each organization that is the basis for its exempt status and the Internal Revenue Code section that

describes the organization (as shown in its IRS determination letter).

**Line 4.**—Indicate if the shareholder is one of the following.

1. A qualified pension, profit-sharing, or stock bonus plan that meets the requirements of the Code;
2. A government plan;
3. An organization described in section 501(c)(3); or
4. An organization described in section 501(c)(25).

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

- 1** Describe any services the organization performs for members or others. (If the description of the services is contained in Part II of the application, enter the page and item number here.)

[representation to ongoing commission meetings voicing concerns of the fishery from the fishermen.& B: a website, \(PATAINTL.org\) to pass on information, news, & updates pertaining to the organization & fishery.](#)

- 2** Fishermen's organizations only.—What kinds of aquatic resources (not including mineral) are cultivated or harvested by those eligible for membership in the organization?

[Albacore Tuna](#)

- 3** Labor organizations only.—Is the organization organized under the terms of a collective bargaining agreement? . . . ☐ **Yes** ☒ **No**

If "Yes," attach a copy of the latest agreement.

[No labor agreements](#)

**This page left blank intentionally.**

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

- 1** Has the organization entered or does it plan to enter into any contract or agreement for the management or operation of its property and/or activities, such as restaurants, pro shops, lodges, etc.? ☐ **Yes** ☐ **No**

If "Yes," attach a copy of the contract or agreement. If one has not yet been drawn up, please explain the organization's plans.

- 2** Does the organization seek or plan to seek public patronage of its facilities or activities by advertisement or otherwise? ☐ **Yes** ☐ **No**

If "Yes," attach sample copies of the advertisements or other requests.

If the organization plans to seek public patronage, please explain the plans.

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

If "Yes," describe the functions or activities in which there has been or will be nonmember participation or admittance.

(Submit a copy of the house rules, if any.)

- |   |   |
|---|---|
| <b>b</b> State the amount of nonmember income included in Part III of the application, lines 3 and 4, column (a)        |   |
| <b>c</b> Enter the percent of gross receipts from nonmembers for the use of club facilities                             | % |
| <b>d</b> Enter the percent of gross receipts received from investment income and nonmember use of the club's facilities | % |

- 4a** Does the organization's charter, bylaws, other governing instrument, or any written policy statement of the organization contain any provision that provides for discrimination against any person on the basis of race, color, or religion? ☐ **Yes** ☐ **No**

- b** If "Yes," state whether or not its provision will be kept.

- c** If the organization has such a provision that will be repealed, deleted, or otherwise stricken from its requirements, state when this will be done

- d** If the organization formerly had such a requirement and it no longer applies, give the date it ceased to apply

- e** If the organization restricts its membership to members of a particular religion, check here and attach the explanation specified in the instructions ☐

**See reverse side for instructions**

## Instructions

**Line 1.**—Answer “Yes,” if any of the organization’s property or activities will be managed by another organization or company.

**Lines 3b, c, and d.**—Enter the figures for the current year. On an attached schedule, furnish the same information for each of the prior tax years for which you completed Part III of the application.

**Line 4e.**—If the organization restricts its membership to members of a particular religion, the organization must be:

- 1.** An auxiliary of a fraternal beneficiary society that:
  - a.** Is described in section 501(c)(8) and exempt from tax under section 501(a), and
  - b.** Limits its membership to members of a particular religion; or
- 2.** A club that, in good faith, limits its membership to the members of a particular religion in order to further the teachings or principles of that religion and not to exclude individuals of a particular race or color.

If you checked **4e**, your explanation must show how the organization meets one of these two requirements.

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

<b>1</b>	Is the organization a college fraternity or sorority, or chapter of a college fraternity or sorority? . . . . .	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
	If "Yes," read the instructions for Line 1, below, before completing this schedule.		
<b>2</b>	Does or will your organization operate under the lodge system? . . . . .	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
	If "No," does or will it operate for the exclusive benefit of the members of an organization operating under the lodge system? . . . . .		
		<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<b>3</b>	Is the organization a subordinate or local lodge, etc.? . . . .	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
	If "Yes," attach a certificate signed by the secretary of the parent organization, under the seal of the organization, certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.		
<b>4</b>	Is the organization a parent or grand lodge? . . . . .	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
	If "Yes," attach a schedule for each subordinate lodge in active operation showing: (a) its name and address; (b) the number of members in it; and (c) how often it holds periodic meetings.		

## Instructions

**Line 1.**—To the extent that they qualify for exemption from federal income tax, college fraternities and sororities generally qualify as organizations described in section 501(c)(7). Therefore, if the organization is a college fraternity or sorority, refer to the discussion of section 501(c)(7) organizations in Pub. 557. If section 501(c)(7) appears to apply to your organization, complete Schedule D instead of this schedule.

**Line 2.**—Operating under the lodge system means carrying on activities under a form of organization that is composed of local branches, chartered by a parent organization, largely self-governing, and called lodges, chapters, or the like.

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

- 1** Describe the benefits available to members. Include copies of any plan documents that describe such benefits and the terms and conditions of eligibility for each benefit.

- 2** Are any employees or classes of employees entitled to benefits to which other employees or classes of employees are not entitled? ☐ Yes ☐ No  
If "Yes," explain.

- 3** Give the following information for each plan as of the last day of the most recent plan year and enter that date here. If there is more than one plan, attach a separate schedule
- |  |       |       |
|--|-------|-------|
|  | /     | /     |
|  | (mo.) | (yr.) |
- a** Total number of persons covered by the plan who are highly compensated individuals (See instructions below.)
- b** Number of other employees covered by the plan
- c** Number of employees not covered by the plan
- d** Total number employed\*
- \* Should equal the total of **a**, **b**, and **c**—if not, explain any difference. Describe the eligibility requirements that prevent those employees not covered by the plan from participating.

- 4** State the number of persons, if any, other than employees and their dependents (for example, the proprietor of a business whose employees are members of the association) who are entitled to receive benefits

**Instructions**

**Line 3a.**—A "highly compensated individual" is one who:

**(a)** Owned 5% or more of the employer at any time during the current year or the preceding year,

**(b)** Received more than \$80,000 (adjusted for inflation) in compensation from the employer for the preceding year, and

**(c)** Was among the top 20% of employees by compensation for the preceding year. However, the employer can choose not to have **(c)** apply.

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**Schedule G**    **Organizations described in section 501(c)(12) (Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations)**


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- 1** Attach a schedule in columnar form for each tax year for which the organization is claiming exempt status. On each schedule:
- a** Show the total gross income received from members or shareholders.
  - b** List, by source, the total amounts of gross income received from other sources.
- 
- 2** If the organization is claiming exemption as a local benevolent insurance association, state:
- a** The counties from which members are accepted or will be accepted.
- b** Whether stipulated premiums are or will be charged in advance, or whether losses are or will be paid solely through assessments.
- 
- 3** If the organization is claiming exemption as a "like organization," explain how it is similar to a mutual ditch or irrigation company, or a mutual or cooperative telephone company.
- 
- 4** Are the rights and interests of members in the organization's annual savings determined in proportion to their business with it? . . . . . ☐ **Yes**    ☐ **No**  
 If "Yes," does the organization keep the records necessary to determine at any time each member's rights and interests in such savings, including assets acquired with the savings? . . . . . ☐ **Yes**    ☐ **No**
- 
- 5** If the organization is a mutual or cooperative telephone company and has contracts with other systems for long-distance telephone services, attach copies of the contracts.
- 

## Instructions

Mutual or cooperative electric or telephone companies should show income received from qualified pole rentals separately. Mutual or cooperative telephone companies should also show separately the gross amount of income received from nonmember telephone companies for

performing services that involve their members and the gross amount of income received from the sale of display advertising in a directory furnished to their members.

Do not net amounts due or paid to other sources against amounts due or received from those sources.

Schedule H	Organizations described in section 501(c)(13) (Cemeteries, crematoria, and like corporations)
------------	---

- |   |  |  |
|---|--|--|
| 1 | <p>Attach the following documents.</p> <ul style="list-style-type: none"> <li>a Complete copy of sales contracts or other documents, including any “debt” certificates, involved in acquiring cemetery or crematorium property.</li> <li>b Complete copy of any contract your organization has that designates an agent to sell its cemetery lots.</li> <li>c A copy of the appraisal (obtained from a disinterested and qualified party) of the cemetery property as of the date acquired.</li> </ul> |  |
| 2 | <p>Does your organization have, or does it plan to have, a perpetual care fund? . . . . .</p> <p>If “Yes,” attach a copy of the fund agreement and explain the nature of the fund (cash, securities, unsold land, etc.).</p>   | <p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p> |

- 3** If your organization is claiming exemption as a perpetual care fund for an organization described in section 501(c)(13), has the cemetery organization, for which funds are held, established exemption under that section? . . . . . ☐ Yes ☐ No
- If "No," explain.

**Schedule I Organizations described in section 501(c)(15) (Small insurance companies or associations)**

- 1** Is the organization a member of a controlled group of corporations as defined in section 831(b)(2)(B)(ii)? (Disregard section 1563(b)(2)(B) in determining whether the organization is a member of a controlled group.) . . . . . ☐ **Yes** ☐ **No**

If "Yes," include on lines 2 through 5 the total amount received by the organization and all other members of the controlled group.

If "No," include on lines 2 through 5 only the amounts that relate to the applicant organization.

- 2** Direct written premiums . . . . .
- 3** Reinsurance assumed . . . . .
- 4** Reinsurance ceded . . . . .
- 5** Net written premiums ((line 2 plus line 3) minus line 4) . . . . .
- 6** If you entered an amount on line 3 or line 4, attach a copy of the reinsurance agreements the organization has entered into.

(a) Current Year		3 Prior Tax Years		
From		(b)	(c)	(d)
To				

## Instructions

**Line 1.**—Answer "Yes," if the organization would be considered a member of a controlled group of corporations if it were not exempt from tax under section 501(a). In applying section 1563(a), use a "more than 50%" stock ownership test to determine whether the applicant or any other corporation is a member of a controlled group.

**Line 2.**—In addition to other direct written premiums, include on line 2 the full amount of any prepaid or advance premium in the year the prepayment is received. For example, if a \$5,000 premium for a 3-year policy was received in the current year, include the full \$5,000 amount in the Current Year column.

**Schedule J****Organizations described in section 501(c)(17) (Trusts providing for the payment of supplemental unemployment compensation benefits)**

**1** If benefits are provided for individual proprietors, partners, or self-employed persons under the plan, explain in detail.

**2** If the plan provides other benefits in addition to the supplemental unemployment compensation benefits, explain in detail and state whether the other benefits are subordinate to the unemployment benefits.

**3** Give the following information as of the last day of the most recent plan year and enter that date here . . . . .

**a** Total number of employees covered by the plan who are shareholders, officers, self-employed persons, or highly compensated (See Schedule F instructions for line 3a.) . . . . .

**b** Number of other employees covered by the plan . . . . .

**c** Number of employees not covered by the plan . . . . .

**d** Total number employed\* . . . . .

\* Should equal the total of **a**, **b**, and **c**—if not, explain the difference. Describe the eligibility requirements that prevent those employees not covered by the plan from participating.

**4** At any time after December 31, 1959, did any of the following persons engage in any of the transactions listed below with the trust: the creator of the trust or a contributor to the trust; a brother or sister (whole or half blood), a spouse, an ancestor, or a lineal descendant of such a creator or contributor; or a corporation controlled directly or indirectly by such a creator or contributor?

**Note:** If you know that the organization will be, or is considering being, a party to any of the transactions (or activities) listed below, check the "Planned" box. Give a detailed explanation of any "Yes" or "Planned" answer in the space below.

<b>a</b> Borrow any part of the trust's income or corpus? . . . . .	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Planned</b>
<b>b</b> Receive any compensation for personal services? . . . . .	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Planned</b>
<b>c</b> Obtain any part of the trust's services? . . . . .	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Planned</b>
<b>d</b> Purchase any securities or other properties from the trust? . . . . .	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Planned</b>
<b>e</b> Sell any securities or other property to the trust? . . . . .	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Planned</b>
<b>f</b> Receive any of the trust's income or corpus in any other transaction? . . . . .	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Planned</b>

**5** Attach a copy of the Supplemental Unemployment Benefit Plan and related agreements.

**Schedule K****Organizations described in section 501(c)(19)—A post or organization of past or present members of the Armed Forces of the United States, auxiliary units or societies for such a post or organization, and trusts or foundations formed for the benefit of such posts or organizations.****1** *To be completed by a post or organization of past or present members of the Armed Forces of the United States.*

- a** Total membership of the post or organization . . . . . \_\_\_\_\_
- b** Number of members who are present or former members of the U.S. Armed Forces . . . . . \_\_\_\_\_
- c** Number of members who are cadets (include students in college or university ROTC programs or at armed services academies only), or spouses, widows, or widowers of cadets or past or present members of the U.S. Armed Forces . . . . . \_\_\_\_\_
- d** Does the organization have a membership category other than the ones set out above? . . . . . ☐ Yes ☐ No
- If "Yes," please explain in full. Enter number of members in this category . . . . . \_\_\_\_\_

- e** If you wish to apply for a determination that contributions to your organization are deductible by donors, enter the number of members from line 1b who are war veterans, as defined below . . . . . \_\_\_\_\_

A war veteran is a person who served in the Armed Forces of the United States during the following periods of war:  
 April 21, 1898, through July 4, 1902; April 6, 1917, through November 11, 1918; December 7, 1941, through December 31, 1946; June 27, 1950, through January 31, 1955; August 5, 1964, through May 7, 1975; and August 2, 1990, through a future date to be set by law or Presidential Proclamation.

**2** *To be completed by an auxiliary unit or society of a post or organization of past or present members of the Armed Forces of the United States.*

- a** Is the organization affiliated with and organized according to the bylaws and regulations formulated by such an exempt post or organization? . . . . . ☐ Yes ☐ No
- If "Yes," submit a copy of such bylaws or regulations.
- b** How many members does your organization have? . . . . . \_\_\_\_\_
- c** How many are themselves past or present members of the Armed Forces of the United States, or are their spouses, or persons related to them within two degrees of blood relationship? (Grandparents, brothers, sisters, and grandchildren are the most distant relationships allowable.) . . . . . \_\_\_\_\_
- d** Are all of the members themselves members of a post or organization, past or present members of the Armed Forces of the United States, spouses of members of such a post or organization, or related to members of such a post or organization within two degrees of blood relationship? . . . . . ☐ Yes ☐ No

**3** *To be completed by a trust or foundation organized for the benefit of an exempt post or organization of past or present members of the Armed Forces of the United States.*

- a** Will the corpus or income be used solely for the funding of such an exempt organization (including necessary related expenses)? . . . . . ☐ Yes ☐ No
- If "No," please explain.

- b** If the trust or foundation is formed for charitable purposes, does the organizational document contain a proper dissolution provision as described in section 1.501(c)(3)-1(b)(4) of the Income Tax Regulations? . . . . . ☐ Yes ☐ No

# Procedural Checklist

## Make sure the application is complete.

If you do not complete all applicable parts or do not provide all required attachments, we may return the incomplete application for the organization to resubmit with the missing information or attachments. This will delay the processing of the application and may delay the effective date of your organization's exempt status. The organization may also incur additional user fees.

### Have you . . .

- ☒ Attached **Form 8718** (User Fee for Exempt Organization Determination Letter Request) and the appropriate fee?
- ☒ Prepared the application for mailing? (See **Where To File** addresses in Form 8718.)
- ☒ Completed all parts and schedules that apply to the organization?
- ☒ Shown your organization's **Employer Identification Number (EIN)**?
  - a. If your organization has an EIN, write it in the space provided.
  - b. If this is a newly formed organization and does not have an Employer Identification Number, obtain an EIN. (See **Specific Instructions**, Part I, Line 2.)
- ☒ If applicable, described your organization's **specific activities** as directed in Part II, question 1 of the application?
- ☐ Included a **conformed copy** of the complete organizing instrument? (Part I, question 8 of the application.)
- ☒ Had the application signed by one of the following:
  - a. An officer or trustee who is authorized to sign (for example, president, treasurer); **or**
  - b. A person authorized by a power of attorney (submit Form 2848 or other power of attorney)?
- ☒ If applicable, enclosed **financial statements** (Part III)?
  - a. Current year (must include period up to within 60 days of the date the application is filed) and 3 preceding years.
  - b. Detailed breakdown of revenue and expenses (no lump sums).
  - c. If the organization has been in existence less than 1 year, it must also submit proposed budgets for 2 years showing the amounts and types of receipts and expenditures anticipated.

**Note:** During the technical review of a completed application, it may be necessary to contact the organization for more specific or additional information.

**Do not send this checklist with the application.**

You are a membership organization consisting of fishers. Your goal as stated on your website is to preserve, protect and promote sustainable albacore trolling/tuna fishing in the Pacific Ocean. You seek to maintain the health of the species and you are committed to helping solve the overfishing problem by providing sustainably caught albacore tuna. You draw attention to the fact that laws concerning albacore fishing are being broken and not enforced. You plan to work with and support research concerning albacore tuna.

Your primary activity is to send representatives to every possible regional and international fishery governing agency's meeting that has any impact upon your fishery. At the meetings, the representatives will register complaints about illegal driftnet fishing in hopes of achieving a favorable outcome for the albacore tuna fisheries. Furthermore, you will annually host an annual meeting for your membership. You will also provide information to the public concerning the dangers of over fishing.

You are supported by the annual dues assessed on your membership and income from raffle ticket sales. You are also seeking sponsors. You will use 100% of your funds to enable your representatives to attend meetings to represent your fishery.

## Amended Annual Report

### BUSINESS INFORMATION

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Business Name:

**PACIFIC ALBACORE TROLLERS ASSOCIATION**

UBI Number:

**604 289 116**

Business Type:

**WA NONPROFIT CORPORATION**

Business Status:

**ACTIVE**

Principal Office Street Address:

**3663 DEER PARK RD, PORT ANGELES, WA, 98362-8276, UNITED STATES**

Principal Office Mailing Address:

**3663 DEER PARK RD, PORT ANGELES, WA, 98362-8276, UNITED STATES**

Expiration Date:

**05/31/2022**

Jurisdiction:

**UNITED STATES, WASHINGTON**

Formation/Registration Date:

**05/31/2018**

Period of Duration:

**PERPETUAL**

Inactive Date:

Nature of Business:

**CHARITABLE, REPRESENTATION OF COMMERCIAL FISHERS IN BOTH LOCAL AND INTERNATIONAL FISHERIES COMMISSIONS. VOICE OF SUSTAINABLE FISHERS FOR HIGHLY MIGRATORY SPECIES. UNITE OFF-SHORE FISHERS FROM ALL NATIONS WHO SHOW INTEREST OR PARTICIPATE IN TROLLING FOR ALBACORE TUNA.**

### REGISTERED AGENT [RCW 23.95.410](#)

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Registered Agent Name	Street Address	Mailing Address
LEGALCORP SOLUTIONS, LLC	14900 INTERURBAN AVE S, TUKWILA, WA, 98168-4635, UNITED STATES	14900 INTERURBAN AVE S, TUKWILA, WA, 98168-4635, UNITED STATES

### PRINCIPAL OFFICE

---

Phone:

**707-338-7138**

Email:

**RENAGADEKNITTER@GMAIL.COM**

Street Address:

**3663 DEER PARK RD, PORT ANGELES, WA, 98362-8276, USA**

Mailing Address:

**3663 DEER PARK RD, PORT ANGELES, WA, 98362-8276, USA**

## GOVERNORS

Title	Type	Entity Name	First Name	Last Name
GOVERNOR	INDIVIDUAL		JOHN	HARDER
GOVERNOR	INDIVIDUAL		JOE	MALLEY
GOVERNOR	INDIVIDUAL		PAUL	HOWSE
GOVERNOR	INDIVIDUAL		JOHN	MADDEN
GOVERNOR	INDIVIDUAL		JACK	ROKOTUIWAYAYA
GOVERNOR	INDIVIDUAL		NORM	BROCHNO
GOVERNOR	INDIVIDUAL		GORDY	BROOKS
GOVERNOR	INDIVIDUAL		BUTCH	CANTY
GOVERNOR	INDIVIDUAL		RON	KAY

## NATURE OF BUSINESS

- | CHARITABLE
- | REPRESENTATION OF COMMERCIAL FISHERS IN BOTH LOCAL AND INTERNATIONAL FISHERIES COMMISSIONS. VOICE OF SUSTAINABLE FISHERS FOR HIGHLY MIGRATORY SPECIES. UNITE OFF-SHORE FISHERS FROM ALL NATIONS WHO SHOW INTEREST OR PARTICIPATE IN TROLLING FOR ALBACORE TUNA.

## EFFECTIVE DATE

Effective Date:

**04/13/2021**

## RETURN ADDRESS FOR THIS FILING

Attention:

Email:

Address:

## UPLOAD ADDITIONAL DOCUMENTS

Do you have additional documents to upload? **Yes**

**Name**

501c6 Application copy copy.pdf

## EMAIL OPT-IN

☐ By checking this box, I hereby opt into receiving all notifications from the Secretary of State for this entity via email only. I acknowledge that I will no longer receive paper notifications.

## AUTHORIZED PERSON

---

☒ I am an authorized person.

Person Type:

**INDIVIDUAL**

First Name:

**JOHN**

Last Name:

**HARDED**

Title:

**PRESIDENT**

☒ This document is hereby executed under penalty of law and is to the best of my knowledge, true and correct.

Pacific Albacore Trollers Association  
Articles of Amendment Attachment

Article 9

The Corporation is organized exclusively for purposes that qualify as an exempt organization under section 501(c)(6) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

The Corporation is not organized for profit or organized to engage in an activity ordinarily carried on for profit. No part of the net income or assets of this corporation shall ever inure to the benefit of any shareholder, director, officer or member thereof or to the benefit of any private person.

Upon dissolution of the Corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(6) or 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or state or local government for public purpose. Any such asset not so disposed of shall be disposed of by the Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purpose or to such organization or organizations as said Court shall determine, which are organized and operated exclusively for such purposes.

# **Pacific Albacore Trollers Association**

## **Conflict of Interest**

### **Article I -Purpose**

The purpose of the conflict of interest policy is to protect Pacific Albacore Trollers Association interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

### **Article II - Definitions**

#### **1. Interested Person**

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

#### **2. Financial Interest**

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a.** An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
- b.** A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c.** A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement. Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

### **Article III - Procedures**

#### **1. Duty to Disclose**

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

#### **2. Determining Whether a Conflict of Interest Exists**

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

#### **3. Procedures for Addressing the Conflict of Interest**

- a.** An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion

of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

**b.** The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

**c.** After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

**d.** If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

#### **4. Violations of the Conflicts of Interest Policy**

**a.** If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

**b.** If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

### **Article IV – Records of Proceedings**

The minutes of the governing board and all committees with board delegated powers shall contain:

**a.** The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

**b.** The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

### **Article V - Compensation**

**a.** A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

**b.** A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

#### **Article VI - Annual Statements**

Each director, officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

#### **Article VII - Periodic Reviews**

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

#### **Article VIII - Use of Outside Experts**

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

\_\_\_\_\_  
President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Date

\_\_\_\_\_  
Treasurer

\_\_\_\_\_  
Date

**BY LAWS**

**OF**

**Pacific Albacore Trollers Association**

**A NOT-FOR-PROFIT CORPORATION  
INCORPORATED UNDER THE LAWS OF  
THE STATE OF WASHINGTON**

**BY - LAWS**  
**of**  
**Pacific Albacore Trollers Association**

**ARTICLE I - OFFICES**

The principal office of the corporation shall be in the City of Port Angeles in the County of Clallam, in the State of Washington

The corporation may also have offices at such other places within or without this state as the board may from time to time determine or the business of the corporation may so require.

**ARTICLE II - PURPOSES**

The purposes for which this corporation has been organized are as stated in the Certificate of Incorporation, which may be amended as required.

The Corporation is organized exclusively for purposes that qualify as an exempt organization under section 501(c)(6) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

The Corporation is not organized for profit or organized to engage in an activity ordinarily carried on for profit. No part of the net income or assets of this corporation shall ever inure to the benefit of any shareholder, director, officer or member thereof or to the benefit of any private person.

Upon dissolution of the Corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(6) or 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or state or local government for public purpose. Any such asset not so disposed of shall be disposed of by the Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purpose or to such organization or organizations as said Court shall determine, which are organized and operated exclusively for such purposes.

**ARTICLE III - MEMBERSHIP**

**1. QUALIFICATIONS FOR MEMBERSHIP.**

American Contractors Organization shares a passion for advocating for and supporting businesses efforts to secure better opportunities in the construction industry. Members will consist of any persons that are willing to perform necessary services and or to contribute money or property for the general purposes for which the corporation was established.

**2. MEMBERSHIP MEETINGS.**

The annual membership meeting of the corporation shall be held on a date established by the Board of Directors each year except that if such day be a legal holiday then in that event the directors shall fix a day not more than two weeks from the date fixed by these by-laws. The secretary shall cause to be mailed to every member in good standing at his address as it appears on the membership roll book of the corporation a notice stating the time and place of the annual meeting.

The presence at any membership meeting of not less than **two-thirds** members shall constitute a quorum and shall be necessary to conduct the business of the corporation; however, a lesser number may adjourn the meeting for a period of not more than **two** weeks from the date scheduled by the by-laws and the secretary shall cause a notice of the re-scheduled date of the meeting to be sent to those members who were not present at the meeting originally called. A quorum as herein before set forth shall be required at any adjourned meeting.

A membership roll showing the list of members as of the record date, certified by the secretary of the corporation, shall be produced at any meeting of members upon the request therefor of any member who has given written notice to the corporation that such request will be made at least ten days prior to such meeting. All persons appearing on such membership roll shall be entitled to vote at the meeting.

### 3. SPECIAL MEETINGS.

Special meetings of the corporation may be called by the directors. The secretary shall cause a notice of such meeting to be mailed to all members at their addresses as they appear in the membership roll book at least ten days but not more than fifty days before the scheduled date of such meeting. Such notice shall state the date, time, place and purpose of the meeting and by whom called.

No other business but that specified in the notice may be transacted at such special meeting without the unanimous consent of all present at such meeting.

### 4. FIXING RECORD DATE

For the purpose of determining the members entitled to notice of or to vote at any meeting of members or any adjournment thereof, or to express consent to or dissent from any proposal without a meeting, or for the purpose of determining the members entitled to receive any distribution or any allotment of any rights, or for the purpose of any other action, the board shall fix, in advance, a date as the record date for any such determination of members. Such date shall not be more than fifty nor less than ten days before any such meeting.

### 5. ACTION BY MEMBERS WITHOUT A MEETING.

Whenever members are required or permitted to take any action by vote, such action may be taken without a meeting by written consent, setting forth the action so taken, signed by all the members entitled to vote thereon.

### 6. PROXIES.

Every member must be present in order to vote at a meeting of members or to express consent or dissent. We do not authorize the use of allowing another person or persons to act on his or her behalf

### 7. ORDER OF BUSINESS.

The order of business at all meetings of members shall be as follows:

1. Roll call
2. Reading of the minutes of the preceding meeting
3. Reports of committees
4. Reports of officers
5. Old and unfinished business
6. New business
7. Good and welfare
8. Adjournments.

## ARTICLE IV - DIRECTORS

## 1. MANAGEMENT OF THE CORPORATION.

The corporation shall be managed by the board of directors which shall consist of not less than three directors. Each director shall be at least twenty-one years of age.

## 2. ELECTION AND TERM OF DIRECTORS.

At each annual meeting of members the membership shall elect directors to hold office until the next annual meeting. Each director shall hold office until the expiration of the term for which he was elected and until his successor has been elected and shall have qualified, or until his prior resignation or removal.

## 3. INCREASE OR DECREASE IN NUMBER OF DIRECTORS.

The number of directors may be increased or decreased by vote of the members or by a vote of a majority of all of the directors. No decrease in number of directors shall shorten the term of any incumbent director.

## 4. NEWLY CREATED DIRECTORSHIPS AND VACANCIES.

Newly created directorships resulting from an increase in the number of directors and vacancies occurring in the board for any reason except the removal of directors without cause may be filled by a vote of the majority of the directors then in office, although less than a quorum exists, unless otherwise provided in the certificate of incorporation. Vacancies occurring by reason of the removal of directors without cause shall be filled by vote of the members. A director elected to fill a vacancy caused by resignation, death or removal shall be elected to hold office for the unexpired term of his predecessor.

## 5. REMOVAL OF DIRECTORS.

Any or all of the directors may be removed for cause by vote of the members or by action of the board. Directors may be removed without cause only by vote of the members.

## 6. RESIGNATION.

A director may resign at any time by giving written notice to the board, the president or the secretary of the corporation. Unless otherwise specified in the notice, the resignation shall take effect upon receipt thereof by the board or such officer, and the acceptance of the resignation shall not be necessary to make it effective.

## 7. QUORUM OF DIRECTORS.

Unless otherwise provided in the certificate of incorporation, a majority of the entire board shall constitute a quorum for the transaction of business or any specified item of business.

## 8. ACTION OF THE BOARD.

Unless otherwise required by law, the vote of a majority of the directors present at the time of the vote, if a quorum is present at such time, shall be the act of the board. Each director present shall have one vote.

## 9. PLACE AND TIME OF BOARD MEETINGS.

The board may hold its meetings at the office of the corporation or at such other places, either within or without the state, as it may from time to time determine.

## 10. REGULAR ANNUAL MEETING.

A regular annual meeting of the board shall be held immediately following the annual meeting of members at the place of such annual meeting of members.

#### 11. NOTICE OF MEETINGS OF THE BOARD, ADJOURNMENT.

Regular meetings of the board may be held without notice at such time and place as it shall from time to time determine. Special meetings of the board shall be held upon notice to the directors and may be called by the president upon three days notice to each director either personally or by mail or by wire; special meetings shall be called by the president or by the secretary in a like manner on written request of two directors. Notice of a meeting need not be given to any director who submits a waiver of notice whether before or after the meeting or who attends the meeting without protesting prior thereto or at its commencement, the lack of notice to him.

A majority of the directors present, whether or not a quorum is present, may adjourn any meeting to another time and place. Notice of the adjournment shall be given to all directors who were absent at the time of the adjournment and, unless such time and place are announced at the meeting, to the other directors.

#### 12. CHAIRMAN.

At all meetings of the board the president, or in his absence, a chairman chosen by the board shall preside.

#### 13. EXECUTIVE AND OTHER COMMITTEES.

The board, by resolution adopted by a majority of the entire board, may designate from among its members an executive committee and other committees, each consisting of three or more directors. Each such committee shall serve at the pleasure of the board.

### ARTICLE V - OFFICERS

#### 1. OFFICES, ELECTION, TERM.

Unless otherwise provided for in the certificate of incorporation, the board may elect or appoint a president, one or more vice-presidents, a secretary and a treasurer, and such other officers as it may determine, who shall have such duties, powers and functions as hereinafter provided. All officers shall be elected or appointed to hold office until the meeting of the board following the annual meeting of members. Each officer shall hold office for the term for which he is elected or appointed and until his successor has been elected or appointed and qualified.

#### 2. REMOVAL, RESIGNATION, SALARY.

Any officer elected or appointed by the board may be removed by the board with or without cause. In the event of the death, resignation or removal of an officer, the board in its discretion may elect or appoint a successor to fill the unexpired term. Any two or more offices may be held by the same person, except the offices of president, treasurer, and secretary. The salaries of all officers shall be fixed by the board.

#### 3. PRESIDENT.

The president shall be the chief executive officer of the corporation; he shall preside at all meetings of the members and of the board; he shall have the general management of the affairs of the corporation and shall see that all orders and resolutions of the board are carried into effect.

#### 4. VICE-PRESIDENTS.

During the absence or disability of the president, the vice-president, or if there are more than one, the executive vice-president, shall have all the powers and functions of the president. Each vice-president shall perform such other duties as the board shall prescribe.

#### 5. TREASURER.

The treasurer shall have the care and custody of all the funds and securities of the corporation, and shall deposit said funds in the name of the corporation in such bank or trust company as the directors may elect; he shall, when duly authorized by the board of directors, sign and execute all contracts in the name of the corporation, when countersigned by the president; he shall also sign all checks, drafts, notes, and orders for the payment of money, which shall be duly authorized by the board of directors and shall be countersigned by the president; he shall at all reasonable times exhibit his books and accounts to any director or member of the corporation upon application at the office of the corporation during ordinary business hours. At the end of each corporate year, he shall have an audit of the accounts of the corporation made by a committee appointed by the president, and shall present such audit in writing at the annual meeting of the members, at which time he shall also present an annual report setting forth in full the financial conditions of the corporation.

#### 6. ASSISTANT-TREASURER.

During the absence or disability of the treasurer, the assistant-treasurer, or if there are more than one, the one so designated by the secretary or by the board, shall have the powers and functions of the treasurer.

#### 7. SECRETARY.

The secretary shall keep the minutes of the board of directors and also the minutes of the members. he shall have the custody of the seal of the corporation and shall affix and attest the same to documents when duly authorized by the board of directors. He shall attend to the giving and serving of all notices of the corporation, and shall have charge of such books and papers as the board of directors may direct; he shall attend to such correspondence as may be assigned to him, and perform all the duties incidental to his office. He shall keep a membership roll containing the names, alphabetically arranged, of all persons who are members of the corporation, showing their places of residence and the time when they became members.

#### 8. ASSISTANT-SECRETARIES.

During the absence or disability of the secretary, the assistant-secretary, or if there are more than one, the one so designated by the secretary or by the board, shall have all the powers and functions of the secretary.

#### 9. SURETIES AND BONDS.

In case the board shall so require, any officer or agent of the corporation shall execute to the corporation a bond in such sum and with such surety or sureties as the board may direct, conditioned upon the faithful performance of his duties to the corporation and including responsibility for negligence and for the accounting for all property, funds or securities of the corporation which may come into his hands.

### ARTICLE VI - CONSTRUCTION

If there be any conflict between the provisions of the certificate of incorporation and these by-laws, the provisions of the certificate of incorporation shall govern.

### ARTICLE VII - AMENDMENTS

The by-laws may be adopted, amended or repealed by the members at the time they are entitled to vote in the election of directors. By-laws may also be adopted, amended or repealed by the board of directors but any by-law adopted, amended or repealed by the board may be amended by the members entitled to vote thereon as herein before provided.

If any by-law regulating an impending election of directors is adopted, amended or repealed by the board, there shall be set forth in the notice of the next meeting of members for the election of directors the by-law so adopted, amended or repealed, together with a concise statement of the changes made.

#### ARTICLE VIII - CONDUCT

Because of its strong beliefs in high moral standards based on traditional values, the organization reserves the right to expect from all of its members, employees, officers and directors to maintain high moral standards and social values that do not conflict with traditional spiritual mores.

#### ARTICLE IX- INDEMNITY

The Corporation shall indemnify its directors, officers, and employees as follows:

Every director, officer, or employee of the Corporation shall be indemnified by the Corporation against all expenses and liabilities, including counsel fees, reasonably incurred by or imposed upon him in connection with any proceeding to which he may be made a party, or in which he may become involved, by reason of his being or having been a director, officer, employee, or agent of the Corporation or is or was serving at the request of the Corporation as a director, officer, employee, or agent of the Corporation, whether or not he is a director, officer, employee, or agent at the time such expenses are incurred, except in such cases wherein the director, officer, employee, or agent is adjudicated guilty of willful misfeasance or malfeasance in the performance of his duties. The Corporation shall provide any person who is an officer, director, employee, or agent of the Corporation or was serving at the request of a director, officer, employee, or agent of the Corporation the indemnity against expenses of suit, litigation, or other proceedings which is specifically permissible under applicable law.

The foregoing By-Laws were adopted by the members of: Pacific Albacore Trollers Association

On the \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
**President**

\_\_\_\_\_  
**Vice-President**

\_\_\_\_\_  
**Secretary**

\_\_\_\_\_  
**Treasurer**

\_\_\_\_\_  
**Director**

\_\_\_\_\_  
**Director**

\_\_\_\_\_  
**Director**