

**User Fee for Exempt Organization  
 Determination Letter Request**

▶ **Attach this form to determination letter application.**  
 (Form 8718 is NOT a determination letter application.)

For IRS Use Only	OMB No. 1545-1798
	Control number _____
	Amount paid _____
	User fee screener _____

1 Name of organization <b>SCRUM ALLIANCE, INC.</b>	2 Employer Identification Number <b>20-5825034</b>
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**Caution.** Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

**3 Type of request** **Fee**

a  Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years or
- A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ **\$300**

**Note.** If you checked box 3a, you must complete the *Certification* below.

**Certification**

I certify that the annual gross receipts of \_\_\_\_\_  
name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

b  Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or
- A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . . . . ▶ **\$750**

c  Group exemption letters . . . . . ▶ **\$900**

**Instructions**

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2006-8, 2006-1 I.R.B. 245, or latest annual update.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

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 192  
 Covington, KY 41012-0192

**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 comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File* above.

Attach Check or Money Order Here

## 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.

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 on page 6 of the instructions.**

**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, page 7)
- b  Section 501(c)(4) — Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c  Section 501(c)(5) — Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d  Section 501(c)(6) — Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e  Section 501(c)(7) — Social clubs (Schedule D, page 11)
- f  Section 501(c)(8) — Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g  Section 501(c)(9) — Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h  Section 501(c)(10) — Domestic fraternal societies, orders, etc., not providing life, sick, or accident, or other benefits (Schedule E, page 13)
- i  Section 501(c)(12) — Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j  Section 501(c)(13) — Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k  Section 501(c)(15) — Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l  Section 501(c)(17) — Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m  Section 501(c)(19) — Apost, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n  Section 501(c)(25) — Title holding corporations or trusts (Schedule A, page 7)

<b>1a</b> Full name of organization (as shown in organizing document)  <b>SCRUM ALLIANCE, INC.</b>	<b>2</b> Employer identification number (EIN) (if none, see <b>Specific Instructions</b> on page 2)  <b>20-5825034</b>					
<b>1b</b> c/o Name (if applicable)  <b>JIM CUNDIFF - Managing Director</b>	<b>3</b> Name and telephone number of person to be contacted if additional information is needed  <b>DANIEL C. DOHERTY, JD, LL.M.</b> <b>(303) 532-2880</b>					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1c</b> Address (number and street)</td> <td style="width: 20%;">Room/Suite</td> </tr> </table>		<b>1c</b> Address (number and street)	Room/Suite			
<b>1c</b> Address (number and street)		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, page 2.  <b>PO BOX 40097, Indianapolis, IN 46240-0097</b>						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><b>1e</b> Web site address</td> <td style="width: 30%;"><b>4</b> Month the annual accounting period ends</td> <td style="width: 40%;"><b>5</b> Date incorporated or formed</td> </tr> <tr> <td><b>www.scrumalliance.com</b></td> <td><b>December</b></td> <td><b>11/03/2006</b></td> </tr> </table>	<b>1e</b> Web site address	<b>4</b> Month the annual accounting period ends	<b>5</b> Date incorporated or formed	<b>www.scrumalliance.com</b>	<b>December</b>	<b>11/03/2006</b>
<b>1e</b> Web site address	<b>4</b> Month the annual accounting period ends	<b>5</b> Date incorporated or formed				
<b>www.scrumalliance.com</b>	<b>December</b>	<b>11/03/2006</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.

<b>PLEASE SIGN HERE</b>	_____ (Signature)	<b>DANIEL C. DOHERTY, Attorney</b> (Type or print name and title or authority of signer)	<b>02/13/2008</b> (Date)
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**Part II. Activities and Operational Information (Must be completed by all applicants)**

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- 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.

PLEASE SEE ATTACHED.

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

PLEASE SEE ATTACHED.

**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
PLEASE SEE ATTACHED	PLEASE SEE ATTACHED

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.

PLEASE SEE ATTACHED

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

PLEASE SEE ATTACHED

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.

PLEASE SEE ATTACHED

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.

PLEASE SEE ATTACHED

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

PLEASE SEE ATTACHED

**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.

PLEASE SEE ATTACHED.

- 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.

PLEASE SEE ATTACHED.

- 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 _____ To _____	(b) _____	(c) _____	(d) _____	
1 Gross dues and assessments of members .....					
2 Gross contributions, gifts, etc. ....					
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.) ..		PLEASE			
4 Gross amounts from unrelated business activities (attach schedule)		SEE			
5 Gain from sale of assets, excluding inventory items (attach schedule) .....		ATTACHED			
6 Investment income (see page 3 of the instructions) ..					
7 Other revenue (attach schedule) .....					
8 Total revenue (add lines 1 through 7) .....					
<b>Expenses</b>					
9 Expenses attributable to activities related to the organization's exempt purposes .....					
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule) .....					
12 Disbursements to or for the benefit of members (attach schedule) .					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages .....					
15 Interest .....					
16 Occupancy .....					
17 Depreciation and depletion .....					
18 Other expenses (attach schedule) .....					
19 Total expenses (add lines 9 through 18) .....					
20 Excess of revenue over expenses (line 8 minus line 19) .....					

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

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

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 . . . . .

**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.)

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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.)

PLEASE SEE THE ANSWER TO QUESTION 10, PART II, OF THIS FORM 1024.

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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?

NOT APPLICABLE.

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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.

NOT APPLICABLE.

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SCRUM ALLIANCE, INC.  
EIN: 20-5825034

Attachments in re Part I, Line 8  
of  
FORM 1024, APPLICATION FOR RECOGNITION OF EXEMPTION UNDER 501(A)



OFFICE OF THE SECRETARY OF STATE  
OF THE STATE OF COLORADO

**CERTIFICATE**

I, Mike Coffman, as the Secretary of State of the State of Colorado, hereby certify that,  
according to the records of this office,

Scrum Alliance, Inc.

is a  
Nonprofit Corporation

formed or registered on 11/03/2006 under the law of Colorado, has complied with all applicable requirements of this office, and is in good standing with this office. This entity has been assigned entity identification number 20061451657 .

This certificate reflects facts established or disclosed by documents delivered to this office on paper through 02/07/2008 that have been posted, and by documents delivered to this office electronically through 02/13/2008 @ 10:21:59 .

I have affixed hereto the Great Seal of the State of Colorado and duly generated, executed, authenticated, issued, delivered and communicated this official certificate at Denver, Colorado on 02/13/2008 @ 10:21:59 pursuant to and in accordance with applicable law. This certificate is assigned Confirmation Number 7007307 .



A handwritten signature in black ink that reads "Mike Coffman".

Secretary of State of the State of Colorado

\*\*\*\*\*End of Certificate\*\*\*\*\*

*Notice: A certificate issued electronically from the Colorado Secretary of State's Web site is fully and immediately valid and effective. However, as an option, the issuance and validity of a certificate obtained electronically may be established by visiting the Certificate Confirmation Page of the Secretary of State's Web site, <http://www.sos.state.co.us/biz/CertificateSearchCriteria.do> entering the certificate's confirmation number displayed on the certificate, and following the instructions displayed. Confirming the issuance of a certificate is merely optional and is not necessary to the valid and effective issuance of a certificate. For more information, visit our Web site, <http://www.sos.state.co.us/> click Business Center and select "Frequently Asked Questions."*



Colorado Secretary of State  
 Date and Time: 11/03/2006 11:45 AM  
 Id Number: 20061451657  
 Document number: 20061451657

Document processing fee  
 If document is filed on paper \$125.00  
 If document is filed electronically \$ 25.00

Fees & forms/cover sheets are subject to change.  
 To file electronically, access instructions for this form/cover sheet and other information or print copies of filed documents, visit [www.sos.state.co.us](http://www.sos.state.co.us) and select Business Center.

Paper documents must be typewritten or machine printed.

ABOVE SPACE FOR OFFICE USE ONLY

**Articles of Incorporation for a Nonprofit Corporation**

filed pursuant to §7-90-301, et seq. and §7-122-101 of the Colorado Revised Statutes (C.R.S)

1. Entity name: Scrum Alliance, Inc.  
*(The name of a nonprofit corporation may, but need not, contain the term or abbreviation "corporation", "incorporated", "company", "limited", "corp.", "inc.", "co." or "ltd." §7-90-601, C.R.S.)*

2. Use of Restricted Words *(if any of these terms are contained in an entity name, true name of an entity, trade name or trademark stated in this document, mark the applicable box):*

"bank" or "trust" or any derivative thereof  
 "credit union"  "savings and loan"  
 "insurance", "casualty", "mutual", or "surety"

3. Principal office street address:

\_\_\_\_\_  
*(Street name and number)*

\_\_\_\_\_)\_\_\_\_\_  
*(City) (State) (Postal/Zip Code)*

\_\_\_\_\_  
*(Province - if applicable) (Country - if not US)*

**United States**

4. Principal office mailing address:  
 (if different from above)

\_\_\_\_\_  
*(Street name and number or Post Office Box information)*

\_\_\_\_\_)\_\_\_\_\_  
*(City) (State) (Postal/Zip Code)*

\_\_\_\_\_  
*(Province - if applicable) (Country - if not US)*

5. Registered agent: (if an individual): COHN MICHAEL W.  
*(Last) (First) (Middle) (Suffix)*

OR (if a business organization): \_\_\_\_\_

6. The person appointed as registered agent in the document has consented to being so appointed.

7. Registered agent street address:

\_\_\_\_\_  
*(Street name and number)*

\_\_\_\_\_)\_\_\_\_\_  
*(City) (State) (Postal/Zip Code)*

8. Registered agent mailing address:  
 (if different from above)

\_\_\_\_\_  
*(Street name and number or Post Office Box information)*

\_\_\_\_\_  
\_\_\_\_\_  
*(City)* *(State)* *(Postal/Zip Code)*  
\_\_\_\_\_  
*(Province – if applicable)* *(Country – if not US)*

9. If the corporation's period of duration is less than perpetual, state the date on which the period of duration expires:

\_\_\_\_\_  
*(mm/dd/yyyy)*

10. (Optional) Delayed effective date:

\_\_\_\_\_  
*(mm/dd/yyyy)*

11. Name(s) and address(es) of incorporator(s): (if an individual)

COHN MICHAEL W.  
\_\_\_\_\_  
*(Last)* *(First)* *(Middle)* *(Suffix)*

OR (if a business organization)

\_\_\_\_\_  
*(Street name and number or Post Office Box information)*  
\_\_\_\_\_  
*(City)* *(State)* *(Postal/Zip Code)*  
United States  
\_\_\_\_\_  
*(Province – if applicable)* *(Country – if not US)*

(if an individual)

\_\_\_\_\_  
*(Last)* *(First)* *(Middle)* *(Suffix)*

OR (if a business organization)

\_\_\_\_\_  
*(Street name and number or Post Office Box information)*  
\_\_\_\_\_  
*(City)* *(State)* *(Postal/Zip Code)*  
United States  
\_\_\_\_\_  
*(Province – if applicable)* *(Country – if not US)*

(if an individual)

\_\_\_\_\_  
*(Last)* *(First)* *(Middle)* *(Suffix)*

OR (if a business organization)

\_\_\_\_\_  
*(Street name and number or Post Office Box information)*  
\_\_\_\_\_  
*(City)* *(State)* *(Postal/Zip Code)*  
United States  
\_\_\_\_\_  
*(Province – if applicable)* *(Country – if not US)*

(If more than three incorporators, mark this box  and include an attachment stating the names and addresses of all incorporators.)

12. The nonprofit corporation is formed under the Colorado Revised Nonprofit Corporation Act.
13. The corporation will  **OR** will not  have voting members.
14. A description of the distribution of assets upon dissolution is attached.
15. Additional information may be included pursuant to §7-122-102, C.R.S. and other organic statutes. If applicable, mark this box  and include an attachment stating the additional information.

**Notice:**

Causing this document to be delivered to the secretary of state for filing shall constitute the affirmation or acknowledgment of each individual causing such delivery, under penalties of perjury, that the document is the individual's act and deed, or that the individual in good faith believes the document is the act and deed of the person on whose behalf the individual is causing the document to be delivered for filing, taken in conformity with the requirements of part 3 of article 90 of title 7, C.R.S., the constituent documents, and the organic statutes, and that the individual in good faith believes the facts stated in the document are true and the document complies with the requirements of that Part, the constituent documents, and the organic statutes.

This perjury notice applies to each individual who causes this document to be delivered to the secretary of state, whether or not such individual is named in the document as one who has caused it to be delivered.

16. Name(s) and address(es) of the individual(s) causing the document to be delivered for filing:

	DOHERTY	DANIEL	C.
	<i>(First)</i>	<i>(Middle)</i>	<i>(Suffix)</i>
	<i>(Street name and number or Post Office Box information)</i>		
	<i>(City)</i>	<i>(State)</i>	<i>(Postal/Zip Code)</i>
	United States		
	<i>(Province – if applicable)</i>	<i>(Country – if not US)</i>	

*(The document need not state the true name and address of more than one individual. However, if you wish to state the name and address of any additional individuals causing the document to be delivered for filing, mark this box  and include an attachment stating the name and address of such individuals.)*

**Disclaimer:**

This form, and any related instructions, are not intended to provide legal, business or tax advice, and are offered as a public service without representation or warranty. While this form is believed to satisfy minimum legal requirements as of its revision date, compliance with applicable law, as the same may be amended from time to time, remains the responsibility of the user of this form. Questions should be addressed to the user's attorney.