

**Internal Revenue Service**

**Department of the Treasury**

District  
Director

P.O. Box 1680, GPO Brooklyn, N.Y. 11202

Date: **OCT 03 1985**

Union Park Association, Inc.  
40 Union Park  
Boston, MA 02118

Employer Identification Number:  
22-2575368  
Accounting Period Ending:  
December 31st  
Form 990 Required:  Yes  No  
Person to Contact:  
J. Cruz  
Contact Telephone Number:  
(617) 223-4242

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Beginning January 1, 1984, unless specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid \$100 or more in a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Letter 947(DC)(5-77)

The line checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000\*, or \$25,000 for years ended on or after December 31, 1982. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees.

If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

*John J. Jennings*  
District Director

cc:

\* For tax years ending on and after December 31, 1982, organizations whose gross receipts are not normally more than \$25,000, are excused from filing Form 990. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990.

Letter 947(DO)(5-77)

**The Commonwealth of Massachusetts** 79720  
**MICHAEL JOSEPH CONNOLLY**

Secretary of the Commonwealth  
 ONE ASHBURTON PLACE, BOSTON, MASS. 02108

**ARTICLES OF ORGANIZATION**

(Under G.L. Ch. 180)  
 Incorporators

NAME	RESIDENCE
<i>Include given name in full in case of natural persons; in case of a corporation, give state of incorporation.</i>	
Sheila E. Grove	51 Union Park, Boston, Massachusetts 02118
Raymond F. Liston	25 Union Park, Boston, Massachusetts 02118
Jill Bertrand	43 Union Park, Boston, Massachusetts 02118
H. Gail Gordon	50 Union Park, Boston, Massachusetts 02118
Sarah F. Sanders	31 Union Park, Boston, Massachusetts 02118
Edward Pearle	47 Union Park, Boston, Massachusetts 02118
Russell Dexter	39 Union Park, Boston, Massachusetts 02118
Gordon A. Bertrand	43 Union Park, Boston, Massachusetts 02118

The above-named incorporator(s) do hereby associate (themselves) with the intention of forming a corporation under the provisions of General Laws, Chapter 180 and hereby state(s):

1. The name by which the corporation shall be known is:

Union Park Association, Inc. ✓

2. The purposes for which the corporation is formed are as follows:

To erect and/or maintain public monuments and parks.

To investigate the causes of neighborhood tensions and physical deterioration, to disseminate the findings and to attempt to educate the community as to the means of correcting such problems.

To seek to lessen neighborhood tensions through communication and through cooperation with similarly motivated neighborhood associations.

To assist in urban revitalization through the purchase of equity interests in residential and business properties in economically depressed areas.

79-277062

NOTE: If provisions for which the space provided under Articles 2, 3 and 4 is not sufficient, additions should be set out on continuation sheets to be numbered 2A, 2B, etc. Indicate under each Article where the provision is set out. Continuation sheets shall be on 8 1/2" x 11" paper and must have a left-hand margin 1 inch wide for binding. Only one side should be used.

5. By-laws of the corporation have been duly adopted and the initial directors, president, treasurer and clerk or other presiding, financial or recording officers whose names are set out below, have been duly elected.
6. The effective date of organization of the corporation shall be the date of filing with the Secretary of the Commonwealth or if later date is desired, specify date, (not more than 30 days after date of filing.)
7. The following information shall not for any purpose be treated as a permanent part of the Articles of Organization of the corporation.

a. The post office address of the initial principal office of the corporation in Massachusetts is:

25 Union Park, Boston, Mass. 02118

b. The name, residence, and post office address of each of the initial directors and following officers of the corporation are as follows:

NAME	RESIDENCE	POST OFFICE ADDRESS
President: Raymond F. Liston	25 Union Park, Boston,	Massachusetts 02118
Treasurer: Russell Dexter	39 Union Park, Boston,	Massachusetts 02118
Clerk: Sarah F. Sanders	25 Union Park, Boston,	Massachusetts 02118

Directors: (or officers having the powers of directors)

Sheila E. Grove	51 Union Park, Boston, Massachusetts	02118
Raymond F. Liston	25 Union Park, Boston, Massachusetts	02118
Jill Bertrand	43 Union Park, Boston, Massachusetts	02118
H. Gail Gordon	50 Union Park, Boston, Massachusetts	02118
Sarah F. Sanders	31 Union Park, Boston, Massachusetts	02118
Edward Pearle	47 Union Park, Boston, Massachusetts	02118
Russell Dexter	39 Union Park, Boston, Massachusetts	02118
Gordon A. Bertrand	43 Union Park, Boston, Massachusetts	02118

c. The date initially adopted on which the corporation's fiscal year ends is:

December 31

d. The date initially fixed in the by-laws for the annual meeting of members of the corporation is:

Third Tuesday in September

e. The name and business address of the resident agent, if any, of the corporation is:

IN WITNESS WHEREOF and under the penalties of perjury the above-named INCORPORATOR(S) sign(s) these Articles of Organization this 17th day of September 19 79  
 I/We the below signed INCORPORATORS do hereby certify under the pains and penalties of perjury that I/We have not been convicted of any crimes relating to alcohol or gaming within the past ten years; I/We do hereby further certify that to the best of my/our knowledge the above named principal officers have not been similarly convicted. If so convicted, explain.

*Sarah F. Sanders, Clerk*  
*Raymond F. Liston*  
*Russell Dexter*  
*Sheila E. Grove*  
*Jill Bertrand*  
*H. Gail Gordon*

The signature of each incorporator which is not a natural person must be by an individual who shall show the capacity in which he acts and by signing shall represent under the penalties of perjury that he is duly authorized on its behalf to sign these Articles of Organization.

3. If the corporation has more than one class of members, the designation of such classes, the manner of election or appointment, the duration of membership and the qualification and rights, including voting rights, of the members of each class, are as follows:—

• 4. Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or members, or of any class of members, are as follows:—

See Attached

• If there are no provisions state "None".

The corporation shall have the following additional powers in furtherance of its corporate purposes:

The corporation shall have perpetual succession in its corporate name.

The corporation may sue and be sued.

The corporation may have a corporate seal which it may alter at its pleasure.

The corporation may elect or appoint directors, officers, employees and other agents, fix their compensation and define their duties and obligations.

The corporation may purchase, receive, take by grant, gift, devise, bequest or otherwise, lease or otherwise acquire, hold, own, improve, employ, use and otherwise deal in and with real or personal property, or any interest therein, wherever situated in an unlimited amount.

The corporation may solicit and receive contributions from any and all sources and may receive and hold, in trust or otherwise, funds received by gift or bequest.

The corporation may sell, convey, lease, exchange, transfer or otherwise dispose of, or mortgage, pledge, encumber or create a security interest in, all or any of its property, or any interest therein, wherever situated.

The corporation may purchase, take, receive, subscribe for or otherwise acquire, own, hold, vote, employ, sell, lend, lease, exchange, transfer, or otherwise dispose of, mortgage, pledge, use and otherwise deal in and with, bonds and other obligations, shares, or other securities or interests issued by others whether engaged in similar or different business, governmental or other activities.

The corporation may make contracts, give guarantees, incur liabilities, borrow money at such rates of interest as the corporation may determine, issue its notes, bonds and obligations and secure any of its obligations by mortgage, pledge or any encumbrance of, or security interest in, all or any of its property or any interest therein, wherever situated.

The corporation may lend money, invest, and reinvest its funds, and take and hold real and personal property as security for the payment of funds so loaned or invested.

The corporation may do business, carry on its operations and have offices and exercise the powers granted by the Massachusetts General Laws, Chapter 180, as now in force or as amended, in any jurisdiction within or without the United States although the corporation shall not be operated for the purpose of carrying on for profit a trade or business unrelated to its tax exempt purposes.

The corporation may make donations in such amount as the members or directors shall determine irrespective of corporate benefit, for the public welfare or community fund, hospital charitable, educational, scientific, civic or similar purposes, so long as such donations are not inconsistent with its corporate purposes.

The corporation may be an incorporator of other corporation of any type or kind.

The corporation may be a partner in any enterprise that it would have power to conduct by itself.

The corporation shall, to the extent legally permissible and only to the extent that the status of the corporation as an organization exempt under Section 501(c)(3) of the Internal Revenue Code (if the corporation possesses such exemption) is not affected thereby, indemnify each of its members, directors, officers, employees and other agents (including persons who serve at its request as directors, officers, employees or other agents of another organization in which it has an interest) against all liabilities and expenses, including amounts paid in satisfaction of judgments, in compromise or as fines and penalties, and counsel fees, reasonably incurred by him or her in connection with the defense or disposition of any action, suit or other proceeding whether civil or criminal, in which he or she may be involved or with which he or she may be threatened, while in office or thereafter, by reason or his or her being or having been such a member, director, officer, employee or agent, except with respect to any matter as to which he or she shall have been adjudicated in any proceeding not to have acted in good faith in the interest of the corporation; provided, however, that as to any matter disposed of by a compromise payment by such member, director, officer, employee or agent, pursuant to a consent decree or otherwise, no indemnification either for said payment or for any other expenses shall be provided unless such compromise shall be approved as in the best interests of the corporation, after notice that it involves such indemnification: (a) by a majority of the disinterested directors then in office, provided that there has been obtained an opinion in writing of independent legal counsel to the effect that such member, director, officer, employee or agent appears to have acted in good faith in the reasonable belief that his or her action was in the best interests of the corporation; or (b) by a majority of the disinterested member entitled to vote. Expenses, including counsel fees, reasonably incurred by any such member, director, officer, trustee, employee or agent in connection with disposition of any such action, suit or other proceeding may be paid from time to time by the corporation in advance of the final disposition thereof upon receipt of any undertaking by such individual to repay the amounts so paid to the corporation if he or she shall be adjudicated to be not entitled to indemnification under Massachusetts General Laws, Chapter 180, Section 6. The right of indemnification hereby provided shall not be exclusive of or affect any other rights to which any member, director, officer, employee or agent may be entitled. Nothing contained herein shall affect any rights to indemnification to which

corporate personnel may be entitled by contract or otherwise under law, as used in this paragraph, the terms "member", "director", "officer", "employee" and "agent" include their respective heirs, executors and administrators, and an "interested" member or director is one against whom in such capacity the proceedings in question or another proceeding on the same or similar grounds is then pending.

No part of the assets of the corporation and no part of any net earnings of the corporation shall be divided amount or inure to the benefit of any member, officer or director of the corporation or any private individual or be appropriated for any purposes other than the purposes of the corporation as herein set forth, and no substantial part of the activities of the corporation shall be the carrying on or propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office. It is intended that the corporation shall be entitled to exemption from federal income tax under Section 501(c)(3) of the Internal Revenue Code and shall not be a private foundation under Section 509(a) of the Internal Revenue Code.

Upon liquidation or dissolution of the corporation, after payment of all of the liabilities of the corporation or due provision therefor, all of the assets of the corporation shall be disposed of to one or more organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

In the event that the corporation is a private foundation as that term is defined in Section 509 of the Internal Revenue Code, then, notwithstanding any other provisions of the Articles of Organization or the By-laws of the corporation, the following provisions shall apply:

(1) The directors shall distribute the income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 Internal Revenue Code.

(2) The directors shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code nor retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code; nor make any investments in such manner as to incur tax liability under Section 4944 of the Internal Revenue Code; nor make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code.

The corporation may have and exercise all powers necessary or convenient to effect any or all of the purposes for which the corporation is formed; provided that no such power shall be exercised in a manner inconsistent with Massachusetts General Laws, Chapter 180 or any other chapter of the General Laws of the Commonwealth of Section 501(c)(3) of the Internal Revenue Code.



All references herein to the Internal Revenue Code shall be deemed to refer to the Internal Revenue Code of 1954, as now in force or hereafter amended.

SHEILA E. GROVE  
ATTORNEY AT LAW  
51 UNION PARK  
BOSTON, MASSACHUSETTS 02118

TEL. 426-3676

February 12, 1980

Gordan Bertrand  
President  
Union Park Association  
43 Union Park  
Boston, Massachusetts 02118

Re: Incorporation of Union Park Association

Dear Gordan:

The Association is now officially incorporated. Enclosed is an approved copy of its Articles of Organization stamped by the Secretary of State. The Date of incorporation is October 4, 1979, as stated on the back of the Articles.

Enclosed also is my bill for the incorporation. It is one-half of the amount approved by the Association. The remaining \$100.00 will be charged once IRS tax exempt status is obtained for the corporation.

Please give me the name and phone number of the current treasurer of the corporation since I will have to work with him/her to compile the figures necessary for the Irs filing.

If you have any questions, please do not hesitate to call me.

Very truly yours,



Sheila E. Grove

SEG/dp  
encl