



# City of Harrisonburg APPLICATION FOR TAX EXEMPTION

FOR OFFICE USE ONLY:
PAYMENT AMOUNT: _____
RECEIVED ON: _____
CHECK NUMBER: _____

The information requested on this application must be filled out completely and returned to the City Manager's office on or before January 30. Include a \$50 application fee made payable to City of Harrisonburg. Applicant must pay the cost of the public hearing ad or their share if multiple applicants.

Please attach a copy of your current (1) 501(c)(3) certificate; (2) By-Laws; (3) Articles of Incorporation; (4) most recent financial statement (audited, if available); (5) most recently filed IRS Form 990 or 990EZ.

ORGANIZATION NAME: Madison Automotive Apprentices Reviewed By  
COR KDR

MAILING ADDRESS: 1070 VA Avenue Treasurer jh  
MSC 4812 Harrisonburg 22807 Finance WT

CONTACT PERSON AND PHONE: Cole Scrogan 540/810-5350

Type of property for which request is made (circle applicable) PERSONAL PROPERTY REAL ESTATE

If requesting a personal property exemption, please attach a detailed itemized listing of the specific item(s) for which the exemption is sought.

If requesting a <sup>Personal Prop</sup> ~~real estate~~ exemption, complete the following on each parcel for which exemption is sought:

Name in which property is held Madison Automotive Apprentices

Property address Equipment #63164

Map identification number Truck #60605

Taxes paid for the preceding three (3) years <sup>2018</sup> 541.38<sup>6</sup> 668.91 0 0

Name in which property is held 2019 would be 578.11 current rates

Property address \_\_\_\_\_

Map identification number \_\_\_\_\_

Taxes paid for the preceding three (3) years \_\_\_\_\_

Name in which property is held \_\_\_\_\_

Property address \_\_\_\_\_

Map identification number \_\_\_\_\_

Taxes paid for the preceding three (3) years \_\_\_\_\_

**If requesting a personal property exemption, complete the following for each account for which exemption is sought:**

Name assessed \_\_\_\_\_  
Account number \_\_\_\_\_  
Asset type and location address \_\_\_\_\_  
Taxes paid for the preceding three (3) years \_\_\_\_\_

Name assessed \_\_\_\_\_  
Account number \_\_\_\_\_  
Asset type and location address \_\_\_\_\_  
Taxes paid for the preceding three (3) years \_\_\_\_\_

**Please complete the following questions as referenced in City Ordinance 4-2-17 (copy enclosed) and Code of Virginia § 58.1-3651.**

1. Do you currently own property in the City that is already tax-exempt?  
\_\_\_\_\_ Yes     X No  
If yes, what is the property Map ID #? \_\_\_\_\_  
On what date was the exemption granted? \_\_\_\_\_  
How/By whom was the exemption granted? \_\_\_\_\_
  
2. Does the organization have any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin?     \_\_\_\_\_ Yes     X No
  
3. Does the organization hold a current annual alcoholic beverage license from the Virginia Alcoholic Beverage Control Board for serving alcoholic beverages on the property? If yes, please attach a copy.  
\_\_\_\_\_ Yes     X No
  
4. What compensation is paid to each director, officer, and employee of the organization?  
Executive Director \$50,000  
Employee \$35,000  
\_\_\_\_\_
  
5. What services does each director, officer, and employee render?  
Exec Dic: Management, scheduling, fundraising, client interaction  
social media, budgeting. Employee supports those functions
  
6. Does any part of the net earnings of the organization benefit any individual? If so, please explain.  
NO. Organized as 501(c)3

501(c)3

7. What percentage of the services provided by this organization is generated by funds received from donations, contributions, or local, state, or federal grants or funds? For purposes of this question, donation may include the providing of personal services or the contribution of in-kind or other material services. ~~80~~ %  
71 %

8. What specific services does the organization provide for the common good of the public?  
Education, apprenticeship, automotive museum, specialized training for JMU students

9. What percentage of the activities of the organization involves carrying on propaganda or otherwise attempting to influence legislation?  
0%

10. Does the organization participate or intervene in any political campaign on behalf of any candidate for public office?  
\_\_\_\_ Yes     No

I, Cole Scrogam (printed name), do hereby certify that the information provided and/or attached to this Application for Tax Exemption, is true and accurate, to the best of my knowledge. I acknowledge that knowingly providing false information will result in criminal charges pursuant to Code of Virginia § 58.1-11. I acknowledge that the organization I represent may be subjected to audit by the Commissioner of the Revenue, or an appointed employee of the Commissioner of the Revenue, to ensure that all information provided is true and correct.

Cole Scrogam  
Signature

19 November 2018  
Date

Executive Director  
Title

\_\_\_\_\_  
Notary

My commission expires: \_\_\_\_\_

**BYLAWS**  
**Madison Automotive Apprentices, Inc.**

**ARTICLE I – GENERAL**

**Section 1. Name**

The name of the corporation shall be Madison Automotive Apprentices, Inc. (the “Corporation”).

**Section 2. Office**

The principal office of the Corporation shall be located at 1070 Virginia Avenue, Harrisonburg Va 22801 or other location as the Board of Directors of the Corporation (the “Board”) shall designate.

**Section 3. Adoption**

These Bylaws shall become effective upon ratification, approval and formal adoption by the Board of Directors of the Corporation at its organizational meeting or any subsequent meeting.

**ARTICLE II – PURPOSE**

The Corporation is organized and shall be operated exclusively for the purposes defined in the Articles of Incorporation of the Corporation (the “Articles of Incorporation”) and exclusively for charitable and educational purposes as may qualify it for tax exempt status under Section 501(c)(3) of the Internal Revenue Code of 1954, or its successor provisions.

**ARTICLE III – MEMBERSHIP**

The Corporation shall have no members.

**ARTICLE IV – DIRECTORS**

**Section 1. General Powers**

The business and affairs of the Corporation shall be managed by the Board and, except as otherwise provided by law, by the Articles of Incorporation or by these Bylaws, all of the powers of the Corporation shall be vested in the Board. The Directors shall not at any time take any action inconsistent with the purposes set forth in the Articles of Incorporation and, specifically, shall take no action prohibited by or to an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, as it now exists or may hereafter be amended. A Director’s compensation, if any, and the Executive Director’s compensation shall be determined and approved by the Board, after consultation with any information regarding tax-exempt organizations of a similar size and scope, review of compensation surveys compiled by independent firms, actual written offers from similar organizations, and/or any other source the Board deems reliable, all done in conformance with the Corporation’s Conflict of Interest policy.

## **Section 2. Number and Quorum**

The number of Directors shall be no less than three and no more than eleven. The size of the Board may be increased or decreased from time to time upon majority vote of the Board. A simple majority of the Directors serving at the time of any given meeting shall constitute a quorum for the transaction of business.

## **Section 3. Board of Directors**

**a. Term:** All Directors shall be elected at the Annual Meeting, which shall take place on a designated date early each year, with the exception of those Directors the Board finds it necessary to elect otherwise in accordance with these Bylaws. Directors shall hold their offices until their successors are elected and qualify. A requisite number of Directors shall be elected at each Annual Meeting for terms of three years each. All Directors will take office immediately upon election.

**b. Duties:** Each Director shall support the purposes of the Corporation set forth in the Articles of Incorporation, shall attend regular Board meetings and shall serve on at least one of the Standing Committees or one of the Special Committees (each as defined in Article V, Section 5, below). Directors who miss more than three meetings in one year or who fail to actively serve on either a Standing Committee or a Special Committee may be asked to resign from the Board.

## **Section 4. Officers**

**a. Term:** The officers of the Corporation shall be a President, Vice-President, Secretary and Treasurer. The officers shall be elected annually by the Board from among its members by a simple majority vote. Each officer shall serve one year and may be re-elected. Any officer of the Corporation may be removed with just cause, at any time, by resolution passed by vote of a majority of all of the Directors.

**b. Duties:** The officers shall serve on the Executive Committee and shall have such duties as generally pertain to their offices, as well as such powers and duties as from time to time shall be conferred by the Directors. The Treasurer shall not be required to handle the routine expenses and bookkeeping of the Corporation.

## **Section 5. Committees**

The Corporation shall have the following standing committees (the "Standing Committees") unless the Board of Directors determines otherwise. Each of the Standing Committees shall keep minutes of their meetings to be submitted to the Secretary of the Board at the next regular board meeting.

**a. Executive Committee** – shall consist of all officers, the immediate past Chair (if on the Board), and the chairperson of each of the Standing Committees. The Executive Director shall attend Executive Committee meetings. The Executive Committee shall set the agenda for Board meetings. The Executive Committee shall meet at least monthly or as required to handle emergency issues and shall work closely with the Executive Director and chairpersons of Standing Committees and the Special Committees to facilitate their duties.

**b. Finance Committee** – shall be chaired by the Treasurer and, in conjunction with the Executive Director, shall prepare an annual budget to be presented to the Board for approval prior to the Annual Meeting of the Members. In addition, the Finance Committee shall provide

guidance to the Board as to fiscal matters of the Corporation. Members of the Finance Committee must be Directors.

**c. Fund Development Committee** – shall provide leadership to the Board regarding fund development activities as deemed appropriate. This committee shall be chaired by a Director. Members of the committee may be either Directors or other persons as appointed by the Board.

**d. Special Committees** - In addition to the Standing Committees, special committees (any such special committees are hereinafter collectively referred to as “Special Committees”) may be appointed by the Board as deemed necessary. The Executive Committee shall recommend to the Board the appointment of Special Committees it deems necessary based upon the annual strategic plan of the Corporation. Special Committees shall be formed for a duration of no more than two years, although that term may be extended by the Board for an additional one year period. Each Special Committee shall be chaired by a Director. Members of each of the Special Committees may be either Directors or other persons as appointed by the Board.

#### **Section 6. Nominations**

The Executive Committee shall serve as a nominating committee and shall present a slate of nominations for membership on the Board to the Members at the Annual Meeting. After the slate of nominees is presented, the floor shall be open for nominations for membership on the Board.

#### **Section 7. Vacancies**

Vacancies on the Board or among officers may be filled by simple majority vote of the remaining Directors.

#### **Section 8. Meeting of Directors**

Meetings of the Board shall be held at least annually, and more often at the discretion of the Board, at a time and place designated by the Chair. The Secretary or other officer shall give at least twenty-four hours notice to Board members of all Board meetings. Notice may be given personally, by mail, by telephone, or by any form of electronic transmission consented to by the Director to whom the notice is given. The Director may revoke such consent, and consent shall be presumed revoked if two consecutive attempts to give notice by that means fail. Any action of the Board may be taken without a meeting by conference call, unanimous consent, or otherwise as provided under the applicable provisions of the Virginia Code.

### **ARTICLE V - PERSONNEL**

The Board shall authorize staff positions as required including an Executive Director who is responsible for day to day operations, including but not limited to, may recruiting, hiring, training, evaluate, and discharging staff.

### **ARTICLE VI – INDEMNIFICATION OF DIRECTORS AND OFFICERS**

Each person who is or was a Director or officer of the Corporation shall be indemnified by the Corporation against any liability as set out in the Articles of Incorporation and as specified

in Section 13.1-875, et seq., of the Code of Virginia and upon the terms thereof and incurred by that person in any such capacity or arising out of that person's status as such Director or officer.

**ARTICLE VII – MISCELLANEOUS PROVISIONS**

**Section 1. Fiscal Year**

The fiscal year of the Corporation shall be January 1 through December 31 each year.

**Section 2. Contracts, Checks, Notes and Drafts**

Except as otherwise specifically determined by resolution of the Board of Directors, or as otherwise required by law, checks, drafts, promissory notes, order for the payment of money and other evidence of indebtedness of the corporation shall be signed by the President, Treasurer or Executive Director. If a payment is greater than \$10,000, there must be two signatures. Credit cards shall be held by the Executive Director and President only. All contracts, checks, notes, drafts and other orders for the payment of money shall be signed by and authorized by the Board of Directors or its designated officers or other representative(s). Current Designated Officers and Representatives are the Executive Director, President, Vice President, Secretary, and Treasurer.

Any expenditure over \$10,000 will require the approval and signature of the Treasurer and Executive Director.

**Section 3. Amendment of Bylaws**

These Bylaws may be amended, altered, or repealed by the Board at any meeting except as otherwise herein provided. Such change will take effect immediately. However, any change to the purposes of the Corporation defined in the Articles of Incorporation shall not take effect unless approved by seventy-five percent of the Board members actually elected and serving at the time of the proposed change.

The undersigned, being the initial Board of Directors of Madison Automotive Apprentices, Inc., hereby affirm and approve these Bylaws of the Corporation.

Approved: \_\_\_\_\_

\_\_\_\_\_  
Cole Scrogam

\_\_\_\_\_  
Kevin Borg

\_\_\_\_\_  
Brian Fryar

\_\_\_\_\_  
Danny Marshall

---

Alex Smith

---

Lynne Weikart

---

William Wyatt

17003554



**ARTICLES OF INCORPORATION  
OF MADISON AUTOMOTIVE APPRENTICES, INC.**

The undersigned hereby forms a non-stock corporation under the provisions of Chapter 10 of Title 13.1 of the Code of Virginia and to that end sets forth the following:

**ARTICLE I  
NAME**

The name of the corporation is Madison Automotive Apprentices, Inc. (the "Corporation").

**ARTICLE II  
PURPOSE**

The purpose for which the Corporation is formed is to provide for, among other things, the education of persons in the area of the historic preservation and restoration of automobiles, Motorsport training, Non-Profit Management, Economic Development, Grant Writing, Automotive History, Communications, Social Marketing, and Event and Project Management. Students of the program will include, but are not limited to, students enrolled at James Madison University. The Corporation will also create partner opportunities between Auto Manufacturer(s), Higher Education Institutions, Vintage Auto Clubs and Enthusiasts and other Non-Profit Organizations to promote learning for its students.

Further, the Corporation is formed to receive and maintain a fund or funds of real or personal property, or both, and, subject to the restrictions and limitations hereinafter set forth, to use and apply the whole or any part of the income therefrom and the principal thereof exclusively for religious, charitable, scientific, literary, or educational purposes either directly or by contributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and relevant Treasury Regulations.

No part of the assets or net earnings of the Corporation shall inure to the benefit of or be distributable to any member, director, officer, or incorporator of the Corporation or any private individual except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof. No private individual shall be entitled to share in the distribution of any of the Corporate assets on dissolution of the Corporation. No substantial part of the activities of the Corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation, and the Corporation shall not participate in or intervene in (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office.

Notwithstanding any other provision of these Articles of Incorporation, the Corporation shall not conduct or carry on any activities not permitted to be conducted or carried on by an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue

Code or by any organization contributions to which are deductible under Section 170(c)(2) of the Code and relevant Treasury Regulations.

### **ARTICLE III DISSOLUTION**

Upon dissolution of the Corporation and after paying or making provision for the payment of all of the liabilities of the Corporation, the Board of Directors shall dispose of all the Corporation's remaining assets exclusively for the purpose of the Corporation in such manner or to such organizations organized and operated exclusively for religious, charitable, scientific, literary or educational purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code as the Board of Directors upon majority vote shall determine. Any of such assets not so disposed of shall be disposed of by any court of record with general equity jurisdiction in the city or county in Virginia where the registered office of the corporation is located exclusively for such purposes or to such organization or organizations as such court shall determine, which are organized and operated exclusively for such purposes.

### **ARTICLE IV BYLAWS**

The initial Bylaws of the Corporation shall be adopted by the Board of Directors, and the Board of Directors shall have the power to alter, amend or repeal the same or adopt new Bylaws.

### **ARTICLE V MEMBERS**

The Corporation shall have no members.

### **ARTICLE VI REGISTERED OFFICE AND REGISTERED AGENT**

The address of the initial registered office of the Corporation, which is the same as the business office of the registered agent, which is located in the City of Harrisonburg, Virginia, is:

100 South Mason St., Harrisonburg, Virginia 22801

The initial registered agent of the Corporation is P. Marshall Yoder, whose business address is 100 South Mason St., Harrisonburg, Virginia 22801. Mr. Yoder is a resident of Virginia and a member of the Virginia State Bar.

### **ARTICLE VII DIRECTORS**

The affairs of the Corporation shall be managed by the Board of Directors. Directors need not be residents of the Commonwealth of Virginia or members of the Corporation. The

number of Directors shall be no less than three (3) and no more than eleven (11) but otherwise shall be the number fixed by the Bylaws.[1]

The initial Board of Directors shall consist of six (6) directors who shall each serve until their respective term ends and a successor is appointed. The Corporation's directors shall have the sole authority to appoint additional or successor directors. Such additional or successor directors may be appointed by a simple majority of the existing directors. The names and addresses of the initial directors of the Corporation are listed below:

Cole Scrogam  
930 Humbert Road  
Crimora, VA 24431

Alex Smith  
VP Emeritus  
Collegiate School-Development  
3004 W. Cosby Farm Lane  
Richmond, VA 23235

Kevin Borg  
Professor, Department of History  
James Madison University  
505 W. Bank St.  
Bridgewater, VA 22812

Danny Marshall  
VA House of Delegates  
Owner, Synergy Racing  
183 Hawthorne Drive  
Danville VA 24541

Bill Wyatt  
Director of Communications  
James Madison University  
127 W. Bruce Street, Room 422  
Harrisonburg, VA 22807

Brian Fryar DDS  
1973 Carrera RS Registry  
4 Greenacres  
La Porte, IN 46350

## **ARTICLE VIII LIMIT ON LIABILITY AND INDEMNIFICATION**

8.1 Limit on Liability. In every instance in which the Virginia Nonstock Corporation Act, as it exists on the date hereof be amended, permits the limitation or elimination of liability of directors or officers of a corporation to the corporation, the directors and officers of the Corporation shall not be liable to the Corporation.

8.2 Mandatory Indemnification. The Corporation (the term "Corporation" as used in this Section 8.2 shall mean this Corporation only and no predecessor entity or other legal entity) shall indemnify any individual who is, was, or is threatened to be made, a party to a civil, criminal, administrative, investigative or other proceeding (including a proceeding by or in the right of the Corporation) because such individual is or was a director or officer of the Corporation, or of any other legal entity controlled by the Corporation, against all liabilities and reasonable expenses incurred by him or her on account of the proceeding except such liabilities and expenses as are incurred because of his or her willful misconduct or knowing violation of the criminal law. Before any indemnification is paid, a determination shall be made that indemnification is permissible in the circumstances because the person seeking indemnification has met the standard of conduct set forth above. Such determination shall be made in the manner provided by Virginia law for determining that indemnification of a director is permissible; provided, however, that if a majority of the directors of the Corporation has changed after the

date of the alleged conduct giving rise to a claim for indemnification, the determination that indemnification is permissible shall, at the option of the person claiming indemnification, be made by special legal counsel agreed upon by the board of Directors and such person. Unless a determination has been made that indemnification is not permissible, the Corporation shall make advances and reimbursements for expenses incurred by any of the persons named above upon receipt of an undertaking from him or her to repay the same if it is ultimately determined that such individual is not entitled to indemnification. The Corporation is authorized to contract in advance and indemnify any of the persons named above to the extent it is required to indemnify them pursuant to this Section 8.2.

### 8.3 Miscellaneous.

(a) The rights of each person entitled to indemnification under this Article shall inure to the benefit of such person's heirs, executors, and administrators. Indemnification pursuant to this Article shall not be exclusive of any other right of indemnification to which any person may be entitled, including indemnification pursuant to a valid contract, indemnification by legal entities other than the Corporation, and indemnification under policies of insurance purchased and maintained by the Corporation or others. However, no person shall be entitled to indemnification by the Corporation to the extent he or she is indemnified by another, including an insurer.

(b) Notwithstanding the foregoing provisions of this Article, during any period that the Corporation is classified as a private foundation under the Internal Revenue Code, the Corporation shall not indemnify any person otherwise entitled to indemnification pursuant to the provisions of this Article or purchase insurance to provide such indemnification if such indemnification or purchase of insurance is an act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code or a taxable expenditure as defined in Section 4945(d) of the Internal Revenue Code.

## **ARTICLE IX INTERNAL REVENUE CODE**

Each reference in these Articles of Incorporation to a Section of the Internal Revenue Code means such Section of the Internal Revenue Code of 1986, as amended, or the corresponding provisions of any subsequent federal tax law.

\_\_\_\_\_  
Date

\_\_\_\_\_  
P. Marshall Yoder, Incorporator

17001384

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JUL 13 2017**

MADISON AUTOMOTIVE APPRENTICES INC  
C/O P MARSHALL YODER  
WHARTON ALDHIZER & WEAVER PLC  
PO BOX 20028  
HARRISONBURG, VA 22801-7528

Employer Identification Number:  
81-5439763  
DLN:  
17053122339037  
Contact Person:  
JASON T SAMMONS ID# 31616  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
509(a)(2)  
Form 990/990-EZ/990-N Required:  
Yes  
Effective Date of Exemption:  
February 17, 2017  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

**Madison Automotive Apprentices  
Income & Expenses  
January through September 2018**

Accrual Basis

	<u>Jan - Sep 18</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
43300 · Direct Public Grants	6,750.00
43500 · Direct Private Donations	216,810.00
44600 · Workshop Revenue	72,814.40
44700 · Giftshop Revenue	959.26
45000 · Investments	20.00
46400 · Miscellaneous Income	3,837.44
47200 · Program Income	2,827.50
48400 · Securities	6.30
<b>Total Income</b>	<u>304,024.90</u>
<b>Gross Profit</b>	304,024.90
<b>Expense</b>	
60300 · Awards and Grants	10,147.00
60900 · Business Expenses	284.29
62100 · Contract Services	3,124.52
62800 · Facilities and Equipment	10,628.16
65000 · Operations	10,642.73
65500 · Workshop Expenses	12,005.27
66000 · Payroll Expenses	78,709.82
68300 · Travel and Meetings	14,647.20
<b>Total Expense</b>	<u>140,188.99</u>
<b>Net Ordinary Income</b>	<u>163,835.91</u>
<b>Net Income</b>	<u><u>163,835.91</u></u>

# IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2017, or fiscal year beginning FEB 2, 2017, and ending DEC 31, 2017

# 2017

Department of the Treasury  
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.  
▶ Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.

Name of exempt organization

Employer identification number

**MADISON AUTOMOTIVE APPRENTICES, INC.**

**81-5439763**

Name and title of officer

**COLE SCROGHAM  
FOUNDER**

### Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	
2a Form 990-EZ check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	<b>94,443.</b>
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b	

### Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize **BROWN, EDWARDS & COMPANY, LLP** to enter my PIN **10101**  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature \_\_\_\_\_ Date \_\_\_\_\_

### Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**54046322801**  
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **BROWN, EDWARDS & COMPANY, LLP** Date ▶ **09/25/18**

**ERO Must Retain This Form - See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**

Form **990-EZ**

**Return of Organization Exempt From Income Tax**

**2017**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Open to Public  
Inspection

**A** For the 2017 calendar year, or tax year beginning **FEB 2, 2017** and ending **DEC 31, 2017**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
**MADISON AUTOMOTIVE APPRENTICES, INC.**

**D** Employer identification number  
**81-5439763**

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
**1070 VIRGINIA AVENUE**

**E** Telephone number  
**540-363-8180**

City or town, state or province, country, and ZIP or foreign postal code  
**HARRISONBURG, VA 22802**

**F** Group Exemption Number ▶

**G** Accounting Method:  Cash  Accrual Other (specify) ▶

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ▶ **MADISONAUTO.ORG**

**J** Tax-exempt status (check only one) —  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **98,291.**

<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (see the instructions for Part I)	
Check if the organization used Schedule O to respond to any question in this Part I <input checked="" type="checkbox"/>	
<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received ..... 1 <b>62,665.</b>
	2 Program service revenue including government fees and contracts ..... 2 <b>31,264.</b>
	3 Membership dues and assessments ..... 3
	4 Investment income ..... 4
	5a Gross amount from sale of assets other than inventory ..... 5a
	b Less: cost or other basis and sales expenses ..... 5b
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) ..... 5c
	6 Gaming and fundraising events
	a Gross income from gaming (attach Schedule G if greater than \$15,000) ..... 6a
b Gross income from fundraising events (not including \$ <b>1,349.</b> of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) ..... 6b <b>3,870.</b>	
c Less: direct expenses from gaming and fundraising events ..... 6c <b>2,865.</b>	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) ..... 6d <b>1,005.</b>	
7a Gross sales of inventory, less returns and allowances ..... 7a <b>492.</b>	
b Less: cost of goods sold <b>SEE SCHEDULE O</b> ..... 7b <b>983.</b>	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) ..... 7c <b>-491.</b>	
8 Other revenue (describe in Schedule O) ..... 8	
9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ..... 9 <b>94,443.</b>	
<b>Expenses</b>	10 Grants and similar amounts paid (list in Schedule O) <b>SEE SCHEDULE O</b> ..... 10 <b>800.</b>
	11 Benefits paid to or for members ..... 11
	12 Salaries, other compensation, and employee benefits ..... 12 <b>63,580.</b>
	13 Professional fees and other payments to independent contractors ..... 13 <b>747.</b>
	14 Occupancy, rent, utilities, and maintenance ..... 14 <b>1,131.</b>
	15 Printing, publications, postage, and shipping ..... 15 <b>248.</b>
	16 Other expenses (describe in Schedule O) <b>SEE SCHEDULE O</b> ..... 16 <b>25,480.</b>
17 <b>Total expenses.</b> Add lines 10 through 16 ..... 17 <b>91,986.</b>	
<b>Net Assets</b>	18 Excess or (deficit) for the year (Subtract line 17 from line 9) ..... 18 <b>2,457.</b>
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) ..... 19 <b>0.</b>
	20 Other changes in net assets or fund balances (explain in Schedule O) ..... 20 <b>0.</b>
	21 <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20 ..... 21 <b>2,457.</b>

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2017)



**Part II Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	0.	10,591.
23 Land and buildings		
24 Other assets (describe in Schedule O)		
25 Total assets	0.	10,591.
26 Total liabilities (describe in Schedule O) SEE SCHEDULE O	0.	8,134.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	0.	2,457.

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

Expenses  
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? SEE SCHEDULE O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 OPERATION OF A AUTOMOTIVE RESTORATION WORKSHOP FOR TRAINING OF STUDENTS		
(Grants \$ 800. ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	91,986.
29		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O)		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	91,986.

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated - see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
COLE SCROGHAM EXECUTIVE DIRECTOR	40.00	23,423.	1,000.	0.
KEVIN BORG BOARD MEMBER	1.00	0.	0.	0.
BRIAN FRYAR BOARD MEMBER	1.00	0.	0.	0.
DANNY MARSHALL BOARD MEMBER	1.00	0.	0.	0.
LYNNE WEIKART BOARD MEMBER	1.00	0.	0.	0.
ALEX SMITH BOARD MEMBER	1.00	0.	0.	0.
TERESA HANGAR BOARD MEMBER	1.00	0.	0.	0.
ALAN LANDES BOARD MEMBER	1.00	0.	0.	0.
BILL WYATT BOARD MEMBER	1.00	0.	0.	0.

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Sch. O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
35b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	N/A	
35c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0.
37b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39	Section 501(c)(7) organizations. Enter:	39a	N/A
a	Initiation fees and capital contributions included on line 9	39b	N/A
b	Gross receipts, included on line 9, for public use of club facilities		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
	section 4911 <input type="checkbox"/> 0.; section 4912 <input type="checkbox"/> 0.; section 4955 <input type="checkbox"/> 0.		
40b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
40c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
40d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		0.
40e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41	List the states with which a copy of this return is filed	NONE	
42a	The organization's books are in care of	THE ORGANIZATION Telephone no. 540-363-8180	
	Located at	1070 VIRGINIA AVENUE, HARRISONBURG, VA ZIP + 4 22802	
42b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
	If "Yes," enter the name of the foreign country:		
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
42c	At any time during the calendar year, did the organization maintain an office outside the United States?		X
	If "Yes," enter the name of the foreign country:		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here	<input type="checkbox"/>	
	and enter the amount of tax-exempt interest received or accrued during the tax year	43	N/A
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
44b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
44c	Did the organization receive any payments for indoor tanning services during the year?		X
44d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		

	<b>Yes</b>	<b>No</b>
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	X

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	<b>Yes</b>	<b>No</b>
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II	47	X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	X
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	X
b If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." **NONE**

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A  Yes  No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer	Date
	<b>COLE SCROGHAM, FOUNDER</b> <small>type or print name and title</small>	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	ALAN LANDES		09/25/18		P01057457
	Firm's name ▶ BROWN, EDWARDS & COMPANY, LLP	Firm's EIN ▶ 54-0504608		Phone no. (540) 434-6736	
	Firm's address ▶ 124 NEWMAN AVENUE HARRISONBURG, VA 22801				

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

Open to Public Inspection

Name of the organization **MADISON AUTOMOTIVE APPRENTICES, INC.** Employer identification number **81-5439763**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
- g **Provide the following information about the supported organization(s).**

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....					62,665.	62,665.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
3 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
4 <b>Total.</b> Add lines 1 through 3 .....					62,665.	62,665.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						48,391.
6 <b>Public support.</b> Subtract line 5 from line 4.						14,274.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4 .....					62,665.	62,665.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
9 Net income from unrelated business activities, whether or not the business is regularly carried on .....					0.	
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
11 <b>Total support.</b> Add lines 7 through 10						62,665.
12 Gross receipts from related activities, etc. (see instructions) .....					12	32,269.
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input checked="" type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) .....	14	%
15 Public support percentage from 2016 Schedule A, Part II, line 14 .....	15	%
16a <b>33 1/3% support test - 2017.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
b <b>33 1/3% support test - 2016.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
17a <b>10% -facts-and-circumstances test - 2017.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
b <b>10% -facts-and-circumstances test - 2016.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>	

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .....						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2016 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2016 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2017.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2016.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

**Section B. Type I Supporting Organizations**

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

**Section D. All Type III Supporting Organizations**

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally Integrated Supporting Organizations**

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		



**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required; explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

**PART II, SHORT YEAR EXPLANATION:**

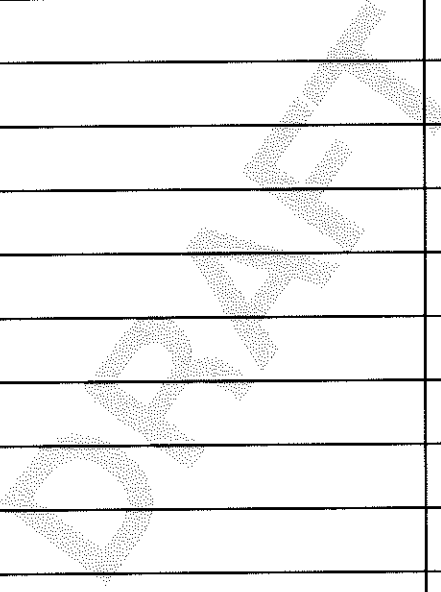
**THIS IS THE ORGANIZATION'S FIRST YEAR IN EXISTENCE.**

DRAFT

**Schedule A Identification of Excess Contributions Included on Part II, Line 5 2017**

\*\* Do Not File \*\*  
 \*\*\* Not Open to Public Inspection \*\*\*

Contributor's Name	Total Contributions	Excess Contributions
BRENT MARTINI	40,897.	39,644.
DAVID COTTRELL	10,000.	8,747.
Total Excess Contributions to Schedule A, Part II, Line 5 .....		48,391.



**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

Name of the organization

**MADISON AUTOMOTIVE APPRENTICES, INC.**

Employer identification number

**81-5439763**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the **General Rule** and a **Special Rule**. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the **General Rule** and/or the **Special Rules** doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization <b>MADISON AUTOMOTIVE APPRENTICES, INC.</b>	Employer identification number <b>81-5439763</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<b>BRENT MARTINI</b>  <b>2470 MONACO</b>  <b>LAGUNA BEACH, CA 92651</b>	\$ <u>40,897.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2	<b>DAVID COTTRELL</b>  <b>6109 ST ANDREWS LANE</b>  <b>RICHMOND, VA 23226</b>	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>MADISON AUTOMOTIVE APPRENTICES, INC.</b>	Employer identification number <b>81-5439763</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	60 SHARES FBIOX	\$ 11,945.	06/16/17
1	845 SHARES INTC	\$ 28,952.	07/20/17
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization <b>MADISON AUTOMOTIVE APPRENTICES, INC.</b>	Employer identification number <b>81-5439763</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	



SCHEDULE O  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

2017

Open to Public  
Inspection

Name of the organization

MADISON AUTOMOTIVE APPRENTICES, INC.

Employer identification number  
81-5439763

FORM 990-EZ, PART I, LINE 7, GROSS PROFIT FROM SALES OF INVENTORY:

INCOME:

1. GROSS RECEIPTS	492.
2. RETURNS AND ALLOWANCES	0.
3. LINE 1 LESS LINE 2	492.
4. COST OF GOODS SOLD (LINE 13)	983.
5. GROSS PROFIT (LINE 3 LESS LINE 4)	-491.

COST OF GOODS SOLD:

6. INVENTORY AT BEGINNING OF YEAR	0.
7. MERCHANDISE PURCHASED	0.
8. COST OF LABOR	0.
9. MATERIALS AND SUPPLIES	983.
10. OTHER COSTS	0.
11. ADD LINES 6 THROUGH 10	983.
12. INVENTORY AT END OF YEAR	0.
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12)	983.

FORM 990-EZ, PART I, LINE 10, GRANTS AND SIMILAR AMOUNTS PAID:

ACTIVITY CLASSIFICATION: SPONSORSHIP

GRANTEE NAME: JMU OUTREACH AND ENGAGEMENT

AMOUNT GIVEN: 800.

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
EQUIPMENT AND SUPPLIES	20,243.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2017)

732211 09-07-17

Name of the organization <b>MADISON AUTOMOTIVE APPRENTICES, INC.</b>	Employer identification number <b>81-5439763</b>
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TRAVEL AND MEETINGS	1,512.
OTHER EXPENSES	1,110.
INSURANCE	2,615.
<b>TOTAL TO FORM 990-EZ, LINE 16</b>	<b>25,480.</b>

FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:

DESCRIPTION	BEG. OF YEAR	END OF YEAR
DIRECT DEPOSIT LIABILITIES	0.	4,956.
PAYROLL LIABILITIES	0.	3,161.
SALES TAX LIABILITIES	0.	17.
<b>TOTAL TO FORM 990-EZ, LINE 26</b>	<b>0.</b>	<b>8,134.</b>

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - THE ORGANIZATION EXISTS TO SHARE THE LOVE OF THE AUTOMOBILE WITH THE NEXT GENERATION, TO PROVIDE EDUCATIONAL AND BRIDGING OPPORTUNITIES FOR AUTOMOTIVE RESTORATION/PRESERVATION, AND MOTORSPORT EXPERIENCES.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:  
 THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.  
 THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

# Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

Department of the Treasury  
Internal Revenue Service

► **File a separate application for each return.**  
► **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile), click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>  <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization or other filer, see instructions.  <b>MADISON AUTOMOTIVE APPRENTICES, INC.</b>	<b>Enter filer's identifying number</b> Employer identification number (EIN) or  <b>81-5439763</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1070 VIRGINIA AVENUE</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>HARRISONBURG, VA 22802</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**THE ORGANIZATION**

- The books are in the care of ► **1070 VIRGINIA AVENUE - HARRISONBURG, VA 22802**  
Telephone No. ► **540-363-8180** Fax No. ► \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2018**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year \_\_\_\_\_ or
- tax year beginning **FEB 2, 2017**, and ending **DEC 31, 2017**.

2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.



# City of Harrisonburg, Virginia

CM2018062

## Treasurer's Office Advice/Receipt

(This is not a Customer Receipt)

Make Checks Payable and Remit To:  
Harrisonburg City Treasurer  
409 South Main Street  
Harrisonburg, Virginia 22801

Payment Due: 0

Customer: Madison Automotive Apprentices

Department	Date	Receipt Code	Description	Amount
CMO	11/27/2018	GF 1901	Property Tax Exempt Application Fee	50.00
<p><b>PAID # 5</b>  <b>NOV 27 2018</b>  <b>JEFFREY L. SHAFER</b>  <b>HARRISONBURG CITY TREASURER</b></p>				
<b>Total</b>				50.00

Aimee Londeree

Print Name