

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

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

Date:

09/09/2004

New Hampshire Vaccine Association
% CML Administrators Inc
PO Box 1885 6 Dixon Ave
Concord, NH 03302-1885

Person to Contact - ID#:
Joseph R. Herr - 31-07851
Contact Telephone Numbers:
877-829-5500 Phone
513-263-3756 Fax
Federal Identification Number:
15-3086725

Dear Sir or Madam:

Thank you for the information recently submitted regarding your change in filing requirements. We have made it part of your file.

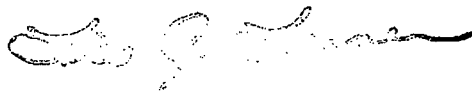
Your organization meets the requirements set forth in Revenue Procedure 95-48, 1995-2 CB 418 section 4.02(b) and 4.03. Therefore, your organization is not required to file Form 990 annually.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future changes in the character, purposes, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements



MASON+RICH

PROFESSIONAL
ASSOCIATION

CERTIFIED
PUBLIC
ACCOUNTANTS

February 12, 2004

Internal Revenue Service
PO Box 2508
Cincinnati OH 45201

**RE: Amendment to Form 1023, Part I, Line 8
filed by New Hampshire Vaccine Association, EIN 15-3086725**

Dear Sir or Madam:

Based on information previously supplied, the IRS has issued a determination letter providing exemption to the taxpayer from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3). DLN: 17053200714043. In the heading of that letter, it was indicated that the taxpayer was required to file Form 990, Return of Organization Exempt From Income Tax.

Please reconsider that requirement based on the following circumstances:

The organization is not required to File Form 990 since it meets the criteria set forth in Revenue Procedure 95-48, 1995-2 CB418, 11/20/1995, IRC Sec(s). 6033.

Pursuant to the authority of section 1.6033-2(g)(6) of the Income Tax Regulations, an organization that is an affiliate of a governmental unit, within the meaning of section 4 is not required to file Form 990. For purposes of this revenue procedure, the New Hampshire Vaccine Association is treated as an affiliate of a governmental unit as it is described in section 501(c) of the Code and meets the requirements of section 4.02(b).

The organization is operated in connection with, supervised, or controlled by" governmental units, or by organizations that are affiliates of governmental units, within the meaning of section 1.509(a)-4(g)(1)(i).

The organization is operated in connection with the State of New Hampshire, specifically The State of New Hampshire Department of Health and Human Services and the New Hampshire Insurance Commission. Article V, A and B, of the Articles of Agreement of New Hampshire Vaccine Association states that the organization is established for the purpose of assessing insurers for the costs of vaccines provided to children in New Hampshire and all other purposes contemplated by RSA 126-Q, including as it may be amended from time to time. Furthermore, Article VIII, D(xiii), states that the organization will deposit the annual assessments, less the Associations' administrative costs, with the State Treasurer to the credit of the vaccine purchase fund established pursuant to RSA 141-c:17-a.

SIX
BICENTENNIAL
SQUARE
CONCORD
NEW HAMPSHIRE
03301

FAX: (603) 224-2613
(603) 224-2000

1247
WASHINGTON
ROAD
SUITE B
P.O. BOX 520
RYE
NEW HAMPSHIRE
03870-0520

FAX: (603) 964-6105
(603) 964-7070

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
PRIVATE COMPANIES
PRACTICE SECTION

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In addition, the Bylaws of the New Hampshire Vaccine Association, Article IV, Section 2(iii), required the Board of Directors to include the New Hampshire State Department of Health and Human Services Commissioner and the New Hampshire Insurance Commissioner at all times as directors ex-officio, with full voting power; and two health care provider representatives appointed by the New Hampshire Department of Health and Human Services Commissioner.

It possesses two or more of the affiliation factors listed in section 4.03 of this revenue procedure, and

The organization was created by the State of New Hampshire pursuant to Chapter 126-Q of the New Hampshire RSA.

The Association collects assessments on behalf of the State of New Hampshire and remits the collected assessment to the State on an annual basis.

The Association is subject to an annual review of its financial report and report of activities by the New Hampshire Department of Health and Human Services and the New Hampshire Insurance Commission

If dissolved, the organization's assets will be distributed to the State of New Hampshire.

The filing of Form 990 is not otherwise necessary to the efficient administration of the internal revenue laws

Filing of Form 990 is not otherwise necessary to the efficient administration of the tax laws. The organization has no taxable subsidiaries and does not participate in joint ventures with nonexempt entities. Furthermore it does not engage in substantial public fund-raising efforts and its activities do not provide significant benefits to private interests.

Thank you for taking the time to consider this amendment. If you have any questions, or if I can be of further assistance, please feel free to contact me at (603) 224-2000.

Sincerely,



Karen M. Carew, CPA
Mason + Rich, Professional Association

Enclosures: Articles of Agreement of New Hampshire Vaccine Association
Bylaws of New Hampshire Vaccine Association
Copy of RSA Chapter 126-Q

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

DEPARTMENT OF THE TREASURY

Date: JAN 28 2004

NEW HAMPSHIRE VACCINE ASSOCIATION
C/O CML ADMINISTRATORS INC
PO BOX 1885 6 DIXON AVE
CONCORD, NH 03302-1885

Employer Identification Number:
15-3086725
DLN:
17053200714043
Contact Person: MS. MEDINA ID# 52444
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Form 990 Required:
YES
Addendum Applies:
YES

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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

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 509(a)(3).

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. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during 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, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

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 Code sections 2055, 2106, and 2522.

Letter 947 (DO/CG)

NEW HAMPSHIRE VACCINE ASSOCIATION

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

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. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

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, Exempt Organization Business Income Tax Return. 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.

Letter 947 (DO/CG)

NEW HAMPSHIRE VACCINE ASSOCIATION

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.

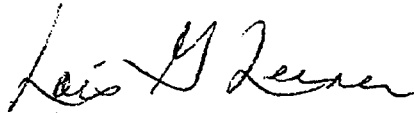
This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

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,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosure(s):

December 22, 2003

Internal Revenue Service
TE/GE:T:EO:RA:D – Group 7880
PO Box 13163 – Room 1420
Baltimore MD 21203

RE: NEW HAMPSHIRE VACCINE ASSOCIATION, EIN 15-3086725

Dear Ms. Medina:

As requested, we have enclosed the information necessary to show that the organization meets all legal requirements to be exempt from Federal income tax under section 501(c)(3):

- ◆ A copy of Form 1023, page 1 additionally signed by an officer of the organization.
- ◆ A copy of the RSA Chapter 126Q of New Hampshire Law is enclosed. This RSA authorizes our organization to collect assessments on behalf of the State of New Hampshire. Specific language can be found in 126-Q:2 and 126-Q:3 V. (m).

I have examined the enclosed information, and certify that the information is true and complete.

Sincerely,

Enclosures: (2)

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

DEPARTMENT OF THE TREASURY

Date: **DEC 18 2003**

NFW HAMPSHIRE VACCINE ASSOCIATION
C/O OML ADMINISTRATORS INC
PO BOX 1885 6 DIXON AVE
CONCORD, NH 03302-1885

Employer Identification Number:
15-3086725
DLN:
17053200714043
Contact Person: MS. MEDINA ID# 52444
Contact Telephone Number:
(410) 962-9531
Response Due Date:
January 6, 2003

Dear Applicant:

Before we can recognize your organization as being exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information needed to make that determination on your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

Please mail information requested in this letter to the following address:

Internal Revenue Service
TE/GE:T:EO:RA:D - Group 7880
P.O. Box 13163 - Room 1420
Baltimore, MD 21203

Letter 1312 (DC/PL)

NEW HAMPSHIRE VACCINE ASSOCIATION

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

Thank you for your cooperation.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "C. Medina".

Exempt Organization Specialist

Enclosure:

List of Missing Items

NEW HAMPSHIRE VACCINE ASSOCIATION

Page 1 of Form 1023 was not signed by a principal officer of the organization. Please sign, date and return the enclosed copy of page 1.

Please provide us with that portion of the RSA Chap 126Q of New Hampshire Law that specifically authorizes your organization to collect assessments on behalf of the State.

All additional information should be sent to us over the signature of a principal officer who certifies the information is true and complete.

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

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

For IRS Use Only

Control number _____
 Amount paid _____
 User fee screener _____

1 Name of organization <i>NEW HAMPSHIRE VACCINE ASSOCIATION</i>	2 Employer Identification Number <i>75:3086725</i>
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Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

- 3 Type of request** **Fee**
- a Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ **\$150**
- Note:** If you checked box 3a, you must complete the Certification below.

Certification

I certify that the annual gross receipts of _____
name of organization

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

Signature ▶ *Marie M. DeGeorge* Title ▶ *CEO Administrator, LLC*

- b Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . ▶ **\$500**
- c Group exemption letters ▶ **\$500**

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2000-8, 2000-1, I.R.B. 230.

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

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

Send the determination letter application and Form 8718 to:
 Internal Revenue Service
 P.O. Box 192
 Covington, KY 41012-0192

If you are using express mail or a delivery service, send the application and Form 8718 to:

Internal Revenue Service
 201 West Rivercenter Blvd.
 Attn: Extracting Stop 312
 Covington, KY 41011

Attach Check or Money Order Here

REFERENCE NO.	DESCRIPTION	INVOICE DATE	INVOICE AMOUNT	DISCOUNT TAKEN	AMOUNT PAID
	TAX EXEMPT STATUS USER FEE				500.0

CHECK DATE	CHECK NO.	PAYEE	DISCOUNTS TAKEN	CHECK AMOUNT
7/28/03	112	US TREASURE		\$500.

THE NH VACCINE ASSOCIATION
 C/O CML ADMINISTRATORS, LLC
 P.O. BOX 1885
 CONCORD, NH 03302-1885

LACONIA SAVINGS BANK
 54-702712117

DATE 112
 Jul 28, 2003
 AMOUNT

EMP ID# 75-3086725

\$ *****\$500.00

PAY TO THE ORDER Five Hundred and 00/100 Dollars

US TREASURE
 DEPARTMENT OF TREASURY
 P.O. BOX 2508
 CINCINNATI, OH 45201

COUNTER SIGNATURE REQUIRED OVER \$5000.00

[Handwritten Signature]
 AUTHORIZED SIGNATURE

⑈000112⑈ ⑆211770271⑆ 85103110 4⑈

**Internal Revenue Service
Director, Exempt Organizations**

**Department of the Treasury
PO Box 2508
Cincinnati, OH 45201**

RECEIVED
AUG 21 2003

Date: July 25, 2003

NEW HAMPSHIRE VACCINE ASSOCIATION
CML ADMINISTRATORS INC
PO BOX 1885 6 DIXON AVE
CONCORD, NH 03302 1885

Employer Identification Number:
75-3086725

Document Locator Number:
17053-200-71404-3

Person to Contact and ID number:
Sue Crawford 3103511

Telephone Number:
(513) 263-3432

FAX Number:
(513) 263-3434

Response Due Date:
August 9, 2003

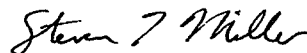
Dear Applicant:

Your application for tax-exempt status was received and entered into our computer system at our Processing Center in Covington, Kentucky. Your application was then forwarded to our Cincinnati, Ohio, office to be reviewed.

In our initial processing, we were unable to locate the user fee required to process your application. As a result, we attempted to make phone contact with you to discuss this matter but have been unable to reach you. If you sent Form 8718 and a user fee with your application, please send or fax us a copy of that form along with a copy (front and back) of your cancelled check by the response due date shown above. If you did not submit Form 8718 and the user fee with your application, please complete the enclosed form and return it with your user fee by the response due date. A certified check or money order made payable to "U.S. Treasury" will expedite processing. If we receive payment by the due date shown above, we will process your application. If we do not receive payment, we will close your application on our computer system and will return the entire package to you.

If you have any questions regarding this matter, please feel free to contact the person whose name and phone number are shown above.

Sincerely yours,



Steven T. Miller
Director, Exempt Organizations

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

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

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

Complete the Procedural Checklist on page 8 of the instructions.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) <u>NEW HAMPSHIRE VACCINE ASSOCIATION</u>	2 Employer identification number (EIN) (If none, see page 3 of the Specific Instructions .) <p style="text-align: right;"><u>75-3086725</u></p>
1b c/o Name (if applicable) <u>c/o CML ADMINISTRATORS, INC.</u>	3 Name and telephone number of person to be contacted if additional information is needed <p style="text-align: center;"><u>Fred L. Potter</u></p> <p style="text-align: center;"><u>(603) 227-7265</u></p>
1c Address (number and street) Room/Suite <u>6 DIXON AVENUE, P.O. BOX 1885</u>	
1d City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 3. <u>CONCORD, NH 03302-1885</u>	4 Month the annual accounting period ends <p style="text-align: center;"><u>June</u></p>
1e Web site address <u>nhvaccine.org</u>	5 Date incorporated or formed <p style="text-align: center;"><u>November 14, 2002</u></p>
6 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k) d <input type="checkbox"/> 501(n)	
7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.	
8 Is the organization required to file Form 990 (or Form 990-EZ)? <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach an explanation (see page 3 of the Specific Instructions).	
9 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.	

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

- a Corporation- Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b Trust- Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c Association- Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

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

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

Please Sign Here CML Administrators, LLC, Executive Director
 by Fred L. Potter 7/15/03
(Signature) (Type or print name and title or authority of signer) (Date)

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

Part II Activities and Operational Information

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

The Association is a non-profit organization formed pursuant to New Hampshire's RSA Chapter 126-Q. The Association's purpose is to raise funds, through assessments paid by private insurance carriers, for the cost of vaccines provided to children of the State of New Hampshire. The Association remits the collected assessments to the State of New Hampshire on an annual basis. Chapter 126-Q was enacted June 17, 2002 to be conducted in the State of New Hampshire. The Association devotes 100% of their time to carrying out the purpose of Chapter 126-Q.

- 2 What are or will be the organization's sources of financial support? List in order of size.
100% of financial support is derived from assessment income.

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

None

Part II Activities and Operational Information (Continued)

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

See Attached

b Annual compensation

None

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?

Yes No

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

See Attached

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions for Part II, Line 4d, on page 3.)

Yes No

If "Yes," explain.

5 Does the organization control or is it controlled by any other organization?

Yes No

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?

Yes No

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

The Association is a non-profit organization that was created by the State of New Hampshire pursuant to Chapter 126-Q of the New Hampshire RSA.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees?

Yes No

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

The Association collects assessments on behalf of the State of New Hampshire and remits the collected assessments to the State on an annual basis.

7 Is the organization financially accountable to any other organization?

Yes No

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

The Association is subject to an annual review of its financial report and report of activities by the New Hampshire Department of Health and Human Services and the New Hampshire Insurance Commission.

Part II Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If none, indicate "N/A."

None

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? Yes No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? Yes No

b Is the organization a party to any leases? Yes No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

See attached support services agreement and amendment.

11 Is the organization a membership organization? Yes No

If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

N/A

b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

N/A

c What benefits do (or will) the members receive in exchange for their payment of dues?

N/A

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? N/A Yes No

If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

N/A

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? N/A Yes No

If "Yes," explain how the recipients or beneficiaries are or will be selected.

N/A

13 Does or will the organization attempt to influence legislation? Yes No

If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

N/A

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? Yes No

If "Yes," explain fully.

N/A

Part III **Technical Requirements**

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? Yes No
If you answer "Yes," do not answer questions on lines 2 through 6 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

Exceptions - You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See **Specific Instructions**, Line 2a, on page 4;
- b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

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

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

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

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here and attach a completed page 1 of Form 1024 to this application.

Part III Technical Requirements (Continued)

7 Is the organization a private foundation?

- Yes (Answer question 8.)
 No (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, does the organization claim to be a private operating foundation?

- Yes (Complete Schedule E.)
 No

After answering question 8 on this line, go to line 14 on page 7.

9 If you answer "No" to question 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | | |
|---|--|--|
| a | <input type="checkbox"/> As a church or a convention or association of churches
(CHURCHES MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1)
and 170(b)(1)(A)(i) |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1)
and 170(b)(1)(A)(ii) |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (These organizations, except for hospital service organizations, MUST COMPLETE SCHEDULE C.) | Sections 509(a)(1)
and 170(b)(1)(A)(iii) |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1)
and 170(b)(1)(A)(v) |
| e | <input checked="" type="checkbox"/> As being operated solely for the benefit of, or in connection with, one or more of the organizations described in a through d, g, h, or i (MUST COMPLETE SCHEDULE D.) | Section 509(a)(3) |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public safety. | Section 509(a)(4) |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is owned or operated by a governmental unit. | Sections 509(a)(1)
and 170(b)(1)(A)(iv) |
| h | <input type="checkbox"/> As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. | Sections 509(a)(1)
and 170(b)(1)(A)(vi) |
| i | <input type="checkbox"/> As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| j | <input type="checkbox"/> The organization is a publicly supported organization but is not sure whether it meets the public support test of h or i. The organization would like the IRS to decide the proper classification. | Sections 509(a)(1)
and 170(b)(1)(A)(vi)
or Section 509(a)(2) |

If you checked one of the boxes a through f in question 9, go to question 14.

If you checked box g in question 9, go to questions 11 and 12.

If you checked box h, i, or j, in question 9, go to question 10.

Part III **Technical Requirements (Continued)**

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

- 12** If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here and:
a Enter 2% of line 8, column (e), Total, of Part IV-A
b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a above.

- 13** If you are requesting a definitive ruling under section 509(a)(2), check here and:
a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see **Specific Instructions**, Part II, Line 4d, on page 3.)
b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

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

Part IV Financial Data

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

A. Statement of Revenue and Expenses

	Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
	(a) From 11/1/02 to 06/30/03	(b) See Attached	(c) -----	(d) -----	
Revenue	1 Gifts, grants, and contributions received (not including unusual grants - see page 6 of the instructions)				
	2 Membership fees received				
	3 Gross investment income (see instructions for definition)	7,174			7,174
	4 Net income from organization's unrelated business activities not included on line 3				
	5 Tax revenues levied for and either paid to or spent on behalf of the organization				
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)				
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule)	2,458,116			2,458,116
	8 Total (add lines 1 through 7)	2,465,290			2,465,290
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22.				
	10 Total (add lines 8 and 9)	2,465,290			2,465,290
	11 Gain or loss from sale of capital assets (attach schedule)				
	12 Unusual grants				
	13 Total revenue (add lines 10 through 12)	2,465,290			2,465,290
Expenses	14 Fundraising expenses				
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule)				
	16 Disbursements to or for benefit of members (attach schedule)				
	17 Compensation of officers, directors, and trustees (attach schedule)				
	18 Other salaries and wages				
	19 Interest				
	20 Occupancy (rent, utilities, etc.)				
	21 Depreciation and depletion				
	22 Other (attach schedule)	2,260,963			
	23 Total expenses (add lines 14 through 22)	2,260,963			
	24 Excess of revenue over expenses (line 13 minus line 23)	204,327			

Part IV Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)		Current tax year Date 06/30/2003
Assets		
1	Cash	230,300
2	Accounts receivable, net	6,312
3	Inventories	
4	Bonds and notes receivable (attach schedule)	
5	Corporate stocks (attach schedule)	
6	Mortgage loans (attach schedule)	
7	Other investments (attach schedule)	
8	Depreciable and depletable assets (attach schedule)	
9	Land	
10	Other assets (attach schedule)	3,000
11	Total assets (add lines 1 through 10)	239,612
Liabilities		
12	Accounts payable	285
13	Contributions, gifts, grants, etc., payable	
14	Mortgages and notes payable (attach schedule)	
15	Other liabilities (attach schedule)	
16	Total liabilities (add lines 12 through 15)	285
Fund Balances or Net Assets		
17	Total fund balances or net assets	239,327
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	239,612

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

Schedule D. Section 509(a)(3) Supporting Organizations

1a Organizations supported by the applicant organization: Name and address of supported organization	b Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)?
State of New Hampshire	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
25 Capitol Street	<input type="checkbox"/> Yes <input type="checkbox"/> No
Concord, NH 03301	<input type="checkbox"/> Yes <input type="checkbox"/> No
-----	<input type="checkbox"/> Yes <input type="checkbox"/> No
-----	<input type="checkbox"/> Yes <input type="checkbox"/> No
-----	<input type="checkbox"/> Yes <input type="checkbox"/> No

c If "No" for any of the organizations listed in 1a, explain.

2 Does the supported organization have tax-exempt status under section 501(c)(4), 501(c)(5), or 501(c)(6)? Yes No
 If "Yes," attach: (a) a copy of its ruling or determination letter, and (b) an analysis of its revenue for the current year and the preceding 3 years. (Provide the financial data using the formats in Part IV-A (lines 1-13) and Part III (lines 11, 12, and 13).)

3 Does your organization's governing document indicate that the majority of its governing board is elected or appointed by the supported organizations? Yes No
 If "Yes," skip to line 9.
 If "No," you must answer the questions on lines 4 through 9.

4 Does your organization's governing document indicate the common supervision or control that it and the supported organizations share? Yes No
 If "Yes," give the article and paragraph numbers. If "No," explain.
 Bylaws - Article IV, Section 1 & 2

5 To what extent do the supported organizations have a significant voice in your organization's investment policies, in the making and timing of grants, and in otherwise directing the use of your organization's income or assets?
 The State of New Hampshire determines the amount which is to be raised by the Association each year. Subject to adequate collections, the Association remits the amounts specified on an annual basis.

6 Does the mentioning of the supported organizations in your organization's governing instrument make it a trust that the supported organizations can enforce under state law and compel to make an accounting? Yes No
 If "Yes," explain.

7a What percentage of your organization's income does it pay to each supported organization?
 88%

b What is the total annual income of each supported organization?
 State of New Hampshire - \$4,262,319,000

c How much does your organization contribute annually to each supported organization?
 Varies based upon cost of children's vaccines, relative share of insured and uninsured, and other factors as specified in Statute.

Schedule D. Section 509(a)(3) Supporting Organizations (Continued)

8 To what extent does your organization conduct activities that would otherwise be carried on by the supported organizations? Explain why these activities would otherwise be carried on by the supported organizations.

The Association bills and collects assessments on behalf of the State of New Hampshire from private insurers for vaccines for the children of the State. The Association remits the assessment to the State on an annual basis. Without the Association, the State would be responsible for billing and collecting the assessments from the private insurers.

9 Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager) or by an organization that is not described in section 509(a)(1) or (2)? Yes No
If "Yes," explain.

Instructions

For an explanation of the types of organizations defined in section 509(a)(3) as being excluded from the definition of a private foundation, see Pub. 557, Chapter 3.

Line 1

List each organization that is supported by your organization and indicate in item 1b if the supported organization has received a letter recognizing exempt status as a section 501(c)(3) public charity as defined in section 509(a)(1) or 509(a)(2). If you answer "No" in 1b to any of the listed organizations, please explain in 1c.

Line 3

Your organization's governing document may be articles of incorporation, articles of association, constitution, trust indenture, or trust agreement.

Line 9

For definition of a "disqualified person," see **Specific Instructions**, Part II, Line 4d, on page 3 of the application's instructions.

New Hampshire Vaccine Association
Contact List

75-3086725
Part II, 4a

BOARD OF DIRECTORS

Insurer Representatives [RSA 126-Q: 3, III. (a)]

Ron Becker
Director Actuarial Services
Anthem Blue Cross and Blue Shield
3000 Goffs Falls Road
Manchester, NH 03111-0001

Telephone: (603) 695-7394
Facsimile: (603) 695-7709
E-mail: Ronald.Becker@anthem.com
Assistant: Sarah A Kazanowski 695-7602
sarah.kazanowski@anthem.com

David M. Ellis
CIGNA Health Care
Two College Park
Hooksett, NH 03106

Telephone: 603-268-7888
Facsimile: 603-268-7906
E-mail: David.ellis@cigna.com
Assistant: Lynn Gagnon 268-7116
Lynn.gagnon@cigna.com

Susan Tenney
Harvard Pilgrim Health Care-NE
160 South River Road, Suite 201
Bedford, NH 03110

Telephone: (603) 656-9594
Facsimile: (603) 656-9578
E-mail: Susan_Tenney@hphc.org
Assistant: Heather Sorrentino 656-9576
Heather_Sorrentino @hphc.org

Healthcare Provider Representatives [RSA 126-Q: 3, III.(b)]

John F. Modlin, MD
One Medical Drive
Lebanon, NH 03756

Telephone: (603) 650-5459
Facsimile: (603) 650-5458
E-mail: John.f.modlin@hitchcock.org

David Fredenburg, MD
49 Derry Road
Hudson, NH 03051

Telephone: (603) 889-4422
Facsimile: (603) 889-5544
E-mail: dfredenburg@pol.net

Governmental Representatives [RSA 126-Q: 3, III.(c)&(d)]

William J. Kassler, MD, MPH
Department of Health & Human Services
State Medical Director
Office of Community and Public Health
6 Hazen Drive
Concord, NH 03301-6527
(Personal Representative for Commissioner Nicholas Vailas)
See Bylaws Article IV. Section 20.

Telephone: (603) 271-8560
1-800-852-3345 ext. 8560
Facsimile: (603) 271-4827
E-mail: wkassler@dhhs.state.nh.us
Assistant Christabel Tomilson 271-8560
ctomilson@dhhs.state.nh.us

Leslie Ludtke, Health Policy Analyst
New Hampshire Insurance Department
56 Old Suncook Road
Concord, NH 03301-7317
(Personal Representative for Commissioner Paula T. Rogers)
See Bylaws Article IV. Section 20.

Telephone: (603) 271-7973 x246
Facsimile: (603) 271-1406
E-mail: lludtke@ins.state.nh.us

4c. William J. Kassler, MD, MPH - Personal Representative appointed by the Acting Commissioner of the State of New Hampshire Department of Health & Human Services.

Leslie Ludtke - Personal Representative appointed by the State of New Hampshire Insurance Commissioner.

These personal representatives provide public oversight and were selected to serve solely based on their position in public office pursuant to RSA 126-Q:3,III, (c) & (d) to ensure against private enurement and to ensure the organization is operated in connection with and responsive to the needs of the State of New Hampshire's vaccination program for which it was created.

New Hampshire Vaccine Association
Attachment to Form 1023
75-3086725
Part III, 13a & b

13a. None

13b. None

New Hampshire Vaccine Association
Attachment to Form 1023
75-3086725
Part IV, A

Revenue

7. Assessments \$ 2,458,116

Expenses

22. Remittance to State of NH \$ 2,158,261
Transfer to Liquidity Reserve 35,000
Public Information 5,507
Admin. Services 55,542
Office Supplies 1,211
Postage & Shipping 520
Printing 1,300
Telephone 380
Insurance 3,000
Travel 96
Board Meetings 146

Total (Line 22) \$ 2,260,963

New Hampshire Vaccine Association
Attachment to Form 1023
75-3086725
Part IV, B

Assets		
10.	Prepaid Expenses	<u>\$ 3,000</u>