

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 Council of Geographic Names Authorities (COGNA) was formed as an association of the officially recognized geographic-names authorities from each state, in conjunction with the U.S. Board on Geographic Names (USBGN). The USBGN, first established in 1890 by Executive Order of President Benjamin Harrison, was officially established by Public Law 80-242 in 1947. This law established the existence of a governmental body for the standardization of geographic names throughout the United States. The USBGN is at the hub of a national network of state and academic geographic names authorities who are working hard and continuously to improve the nation's body of names by approving new names and changing or correcting existing names in a responsible manner. Of the fifty (50) states, forty-five have some form of a geographic-names authority formed by State legislation, Governor's appointment, or as an academic-advisory.

Each year COGNA and a state geographic names authority co-sponsor an annual conference. The conference provides an educational and professional forum for representatives from the state geographic names authorities, the USBGN, federal and state mapping agencies, the Canadian Permanent Committee on Geographical Names, and interested citizens to meet and exchange information about geographic names within the United States and North America. The conference provides an opportunity to present research papers, to actively participate in workshops, panel discussions, and to learn about the principles, policies, and procedures of the USBGN and individual states concerning geographic names and the naming processes.

COGNA works to establish standardization in the procedures of assigning or authorizing names of geographic features within the United States. The organization promotes cooperation among federal and state agencies that have responsibility for dealing with geographic names through mapping or geographic information systems. Further, COGNA strives to make available geographic-name information to officials of government agencies and the general public.

- 2 What are or will be the organization's sources of financial support? List in order of size.

1. Surplus revenue from an annual conference
2. Interest earned from savings account

- 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.

Currently there are no fundraising programs planned other than the annual conference. All activities are performed by members and receive no compensation.

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.

T. Wayne Furr (Executive Secretary, COGNA), Oklahoma Board on Geographic Names, Oklahoma Geological Survey, 100 East Boyd Street, Room N-131, Norman, Oklahoma
Tim Gregg (Chair), Washington Board on Geographic Names, Department of Natural Resources, P.O. Box 47032, Olympia, Washington 98504-7032
Don Lance (Chair-Elect), Missouri Board on Geographic Names, College of Arts and Science, Department of English, 107 Tate Hall, Columbia, Missouri 65211
Jack Studley (Past-Chair), Wyoming Board of Geographic Names, Wyoming State Engineer's Office, Herschler Building, E-4, Cheyenne, Wyoming 82002
Roger Payne (Executive Secretary, U.S. Board on Geographic Names), U.S. Geological Survey, MS 523, Reston, VA 20192-0523

b Annual compensation

Officers do not receive compensation

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.

COGNA is an organization made up of representatives of officially recognized state geographic names authorities. In most state's, geographic names authorities have been established by State Law or Governor's proclamation. Most representatives on these boards are state employees, University professors, or citizens appointed by the Governor. COGNA's governing board is made up of representatives from the state geographic names authority from various states. Furr, Oklahoma Geological Survey, OK Board on Geographic Names; Gregg, Washington Department of Natural Resources, WA Board on Geographic Names; Studley, Chairman, Wyoming Board of Geographic Names; Lance, retired professor, University of Missouri, Missouri Geographic Names Board; Payne, Executive Secretary, U.S. Board on Geographic Names, U.S. Geological Survey.

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.

GOGNA is the outgrowth and successor of a former organization known as the Western States Geographic Names Council. Membership in the former organization was limited to state geographic names authorities west of the Mississippi River. In 1997, the Western States Council filed a final tax return with the IRS to end the existence of that organization. At a meeting September 10, 1998 former council members voted to reorganize under a new name and extent membership to include all state names authorities within the United States.

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.

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.

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." *\$4504.00, all assets of the association are for use in the performance of its exempt function.*

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.

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.
Membership is open to representatives of the officially recognized geographic-names authority of each state. There are no membership fees or dues required.

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.
Letters are sent to the state geographic names authority encouraging them to become members and send a representative to the next conference. When a state does not have a state geographic names authority, the Governor will be contacted to encourage the establishment a state names authority.

c What benefits do (or will) the members receive in exchange for their payment of dues?
Although there are no dues required, fees are charged to attend the annual conference. The conference provides a professional and educational forum for the presentation of geographic name research and to learn about the "Principles, Policies, and Procedures" of the U.S. Board on Geographic Names and individual states. When a representative needs financial assistance to attend the conference, limited funds are made available.

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.

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.

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.

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.

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 7 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 8.

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 section 4.01 of Rev. Proc. 92-85, 1992-2 C.B. 490, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 7.

If "No," answer question 4.

4 If you answer "No" to question 3, has the organization been contacted by the IRS regarding its failure to file Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "No," your organization is requesting an extension of time to apply under the "reasonable action and good faith" requirements of section 5.01 of Rev. Proc. 92-85. Do not answer questions 5 through 7.

If "Yes," answer question 5.

5 If you answer "Yes" to question 4, does the organization wish to request relief from the 15-month filing requirement? Yes No

If "Yes," give the reasons for not filing this application prior to being contacted by the IRS. See Specific Instructions, Line 5, on page 4 before completing this item. Do not answer questions 6 and 7.

If "No," answer question 6.

6 If you answer "No" to question 5, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. 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

7 If you answer "Yes" to question 6 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)

- 8 Is the organization a private foundation?
 Yes (Answer question 9.)
 No (Answer question 10 and proceed as instructed.)

- 9 If you answer "Yes" to question 8, does the organization claim to be a private operating foundation?
 Yes (Complete Schedule E.)
 No

After answering question 9 on this line, go to line 15 on page 7.

- 10 If you answer "No" to question 8, 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 (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 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 checked="" type="checkbox"/> The organization is a publicly supported organization but is not sure
whether it meets the public support test of block h or block 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 10, go to question 15. If you checked box g in question 10, go to questions 12 and 13. If you checked box h, i, or j, in question 10, go to question 11.

Part III Technical Requirements (Continued)

- 11 If you checked box h, i, or j in question 10, has the organization completed a tax year of at least 8 months?
 Yes—Indicate whether you are requesting:
 A definitive ruling (Answer questions 12 through 15.)
 An advance ruling (Answer questions 12 and 15 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 application.
- 12 If the organization received any unusual grants during any of the tax years shown in Part IV-A, 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.

- 13 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 13a above.

- 14 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.

15 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)	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 9/10 to 12/31/99	(b) 19 99	(c) 19 2000	
Revenue	1 Gifts, grants, and contributions received (not including unusual grants—see pages 5 and 6 of the instructions)	2145.00	- 0 -	- 0 -	
	2 Membership fees received	- 0 -	- 0 -	- 0 -	
	3 Gross investment income (see instructions for definition)	17.00	115.00	135.00	
	4 Net income from organization's unrelated business activities not included on line 3	- 0 -	- 0 -	- 0 -	
	5 Tax revenues levied for and either paid to or spent on behalf of the organization	- 0 -	- 0 -	- 0 -	
	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)	- 0 -	- 0 -	- 0 -	
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule)	- 0 -	- 0 -	- 0 -	
	8 Total (add lines 1 through 7)	2162.00	115.00	135.00	
	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	6738.00	6170.00	6300.00	
	10 Total (add lines 8 and 9)	8900.00	6285.00	6435.00	
	11 Gain or loss from sale of capital assets (attach schedule)	- 0 -	- 0 -	- 0 -	
	12 Unusual grants	- 0 -	- 0 -	- 0 -	
	13 Total revenue (add lines 10 through 12)	8900.00	6285.00	6435.00	
Expenses	14 Fundraising expenses	462.00	225.00	250.00	
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule)	- 0 -	- 0 -	- 0 -	
	16 Disbursements to or for benefit of members (attach schedule)	- 0 -	- 0 -	- 0 -	
	17 Compensation of officers, directors, and trustees (attach schedule)	- 0 -	- 0 -	- 0 -	
	18 Other salaries and wages	- 0 -	- 0 -	- 0 -	
	19 Interest	- 0 -	- 0 -	- 0 -	
	20 Occupancy (rent, utilities, etc.)	3934.00	5325.00	5485.00	
	21 Depreciation and depletion	- 0 -	- 0 -	- 0 -	
	22 Other (attach schedule)	- 0 -	- 0 -	- 0 -	
	23 Total expenses (add lines 14 through 22)	4396.00	5550.00	5735.00	
	24 Excess of revenue over expenses (line 13 minus line 23)	4504.00	735.00	700.00	

Part IV Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)		Current tax year Date <u>1998</u>
Assets		
1	Cash	1 4504.00
2	Accounts receivable, net	2 - 0 -
3	Inventories	3 - 0 -
4	Bonds and notes receivable (attach schedule)	4 - 0 -
5	Corporate stocks (attach schedule)	5 - 0 -
6	Mortgage loans (attach schedule)	6 - 0 -
7	Other investments (attach schedule)	7 - 0 -
8	Depreciable and depletable assets (attach schedule)	8 - 0 -
9	Land	9 - 0 -
10	Other assets (attach schedule)	10 - 0 -
11	Total assets (add lines 1 through 10)	11 4504.00
Liabilities		
12	Accounts payable	12 - 0 -
13	Contributions, gifts, grants, etc., payable	13 - 0 -
14	Mortgages and notes payable (attach schedule)	14 - 0 -
15	Other liabilities (attach schedule)	15 - 0 -
16	Total liabilities (add lines 12 through 15)	16 - 0 -
Fund Balances or Net Assets		
17	Total fund balances or net assets	17 \$4504.00
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18 \$4504.00

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