

Form 1023 – Supplementary answers/attachments

Part I, #7 Andrea Ferster
 Law Offices
 2121 Ward Court, NW
 5th Floor
 Washington, DC 20037
 202-974-5142
 202-223-9257 (fax)
 afenster@railstotrails.com

Part IV Narrative description of Dupont Circle Village activities

Dupont Circle Village (“DCV”) is a newly-formed non-profit, charitable community organization formed to provide realistic and cost-effective options and services to assist elderly residents within the Dupont Circle neighborhood in Northwest Washington, DC stay in their homes as they age and face new challenges. The concept of forming DCV grew from concerns many people share as they age: the fear of becoming a burden to their family and friends, the difficulty in continuing to do routine but vital household tasks, as well as questions about coping with short-term or more serious health care needs at home. A key role of the organization will be to identify the needs of elderly residents, organize a corps of volunteers of all ages and reliable, responsible third-party resource to respond to these needs. Services will be available, free of charge, to any member of DCV, and membership is open to any older resident of the Dupont Circle neighborhood of Washington, DC.

DCV’s first activities will be to identify, interview, and undertake background checks of vendors and volunteers, and develop and manage a web site for the organization. DCV will phase in services to members, focusing initially on transportation escorts for groceries and other errands, rides to and from medical appointments, assistance with computers, other electronics and insurance forms, and handyman jobs, yard work and snow shoveling. The range of services will be expanded as additional services or financial resources are identified and more volunteers are recruited. Eventually, DCV intends to offer members the following assistance and services.

- **Home Services:** snow removal and yard work; transportation for grocery shopping and other errands; house maintenance (e.g., replacing ceiling light bulbs); house emergencies; house/window cleaning; gardening; summer rentals and house swapping; home safety evaluation.
- **Health Care Services:** picking up prescriptions, providing doctor-prescribed rides to/from medical appointments and procedures; providing opportunities for blood pressure screenings and immunizations; and, linking those interested in exercise programs for

mobility, balance and weight loss. DCV also offers a vetted list of vendors who provide home health care, from temporary help after a fall, to regular supervision of prescribed medications, to 24-hour home health care. It also provides information about LifeLine services.

- **Financial and Medical Literacy:** CPA advice, including tax preparation, helping write wills and help in understanding Medicare and drug benefits.
- **Pet needs:** feeding and walking pets, providing rides to the vet.
- **Computer literacy:** troubleshooting problems , access to a volunteer professional assistance.
- **Keeping in Touch:** friendly/neighborly visits; “red alert” feedback from volunteers about residents who might need help.

The IRS has determined that the difficulties and forms of distress experienced by the elderly justify considering the aged as a charitable class. *See* Rev. Rul. 72-124, 1972-1 C.B. 145; Rev. Rul 76-244, 1976-1 C.B. 155. Providing services, such as transportation and running errands to elderly persons is a recognized charitable activity. *See* Rev. Rul 77-246, 1977-2 C.B. 190 (“Providing the elderly and the handicapped with necessary transportation within the community is an activity directed toward meeting the special needs of these charitable classes of individuals.”) DCV will also identify qualified service providers for other necessary services, such as home health care, that cannot be provided by a DCV volunteer, and make referrals to providers of fee-based services. *See* Rev. Rul. 75-198, 1975-1 C.B. 157 (organization that establishes a service center providing information, referral, counseling services relating to health, housing, finances, education, and employment for a particular community's senior citizens may qualify for exemption under section 501(c)(3)).

The IRS has also recognized that needs of older persons include cultural, and recreational activities that are specially designed to meet the needs of the aged, and that “satisfaction of these special needs contributes to the prevention and elimination of the causes of the unique forms of 'distress' to which the aged, as a class, are highly susceptible and may in the proper context constitute charitable purposes or functions.” Rul. 75-198, *supra*. DCV will meet these needs by fostering the formation of DCV “affinity groups” that could arrange cooking classes at local restaurants, group outings to theatres and museums, art classes, bridge and other games, dancing, swimming, yoga, Pilates, and other cultural outings and continuing education activities.

Accordingly, DCV qualifies for tax exemption under Section 501(c)(3).

Part V, 1a Directors (cont'd)

Name amount	Title	Mailing address	Compensation
Iris Molotsky	Board Member	1735 T Street, NW Washington, DC 20009	none
Marilyn Newton	Board Member	2013 N Street, NW Washington, DC 20036	none

Part V, 5 a Conflict of Interest Policy

A Conflict of Interest Policy was adopted by the Board of Directors at a regularly scheduled meeting on Tuesday, October 7, 2008.

Part V, 5 b, 5 c Conflict of Interest Policy

Procedures are detailed in the Conflict of Interest Policy and in the ByLaws, Articles IX, XI.

Part VI 1a Members and Other That Receive Will Benefits

In order to receive services, residents must be accepted as a "member" of DCV. Membership is open to any person over the age of 55 residing within the geographic boundaries served by DCV. The "membership" requirement ensures that recipients of DCV services are first subject to an intake interview by DCV to assess the level of the individual's needs. Members will be assessed annual dues to cover DCV's administrative costs, with the level of dues to be determined by the Board of Directors. However, the dues requirement will be waived for eligible residents who are unable to afford the membership dues. All DCV services will be provided without charge.

Part VI 2 Program Limit

Any older resident of the Dupont Circle neighborhood of Washington, DC, will be able to request services of our pilot volunteer program. When the Dupont Circle Village decides to establish membership and assess annual fees, the Village will establish procedures so that elderly neighbors who would find it difficult to pay these fees would be able to pay at a lower, more affordable rate. DCV will seek resources beyond membership fees to subsidize less well off neighbors requesting services. The same level of and access to services provided by the Village would be available to those who would be paying full or subsidized membership fees.

Part VIII 4a Fundraising

Dupont Circle Village will engage in fundraising activities including mail solicitations, email solicitations, personal solicitations, foundation grant solicitations, phone solicitations, and government grant solicitations. To date, Dupont Circle Village has undertaken personal and mail solicitations asking interested residents to support the organization's start-up by making an initial contribution of \$100. DCV has also requested and received a grant for start-up expenses from the Dupont Circle Citizens Association and will request a similar grant from the Dupont Circle Advisory Neighborhood Commission, a local governmental entity. DCV is currently developing a fundraising campaign, the scope of which will be established after an evaluation of the pilot volunteer effort.

Part VIII 4d Fundraising

DCV will fundraise in the District of Columbia on its own behalf.

Part IX Financial Data

DCV revenue and expenses assumes that DCV will operate in a volunteer dependent fashion. As the organization finds greater demand for services and a larger number of neighbors interested in an aging-in-place Dupont Circle Village, DCV will consider hiring staff, establishing annual member fees, and seeking financial support to subsidize less well-off neighbors.

- Line 1 2008 –grant from the Dupont Circle Citizens Association
 2009 –grants from ANC2B (a local governmental entity)
- Line 2 DV assumes supporter contributions of \$100 and a growing number of contributors.
- Line 16 All disbursements will be for the benefit of older Dupont Circle neighborhood residents. Expenses may include hiring trainers for Village volunteers, paying program providers for seminars, workshops, exercise classes, rental for meeting spaces, and transportation to Village-sponsored events.
- Line 22 This includes lawyer fees, bookkeeping/auditing, and insurance for directors and officers and group liability.
- Line 23 These are miscellaneous office-type expenses for copying, paper, stationary, and telephone.