

(Rev. January 2020)

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

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

Go to www.irs.gov/Form1023 for instructions and the latest information.**Note:** *If exempt status is approved, this application will be open for public inspection.*

Use the "?" buttons throughout this form for help in completing this application. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500.

If you cannot complete required responses within the textbox limits throughout this form, upload your additional narratives with the other required documents.

Part I Identification of Applicant

1a Full Name of Organization (exactly as it appears in your organizing document)				b Care of Name (if applicable)	
AURORA INTEGRATED ONCOLOGY FOUNDATION				RADIATION BILLING SOLUTIONS INC	
c Mailing Address (Number, street and room/suite)		d City		e Country	
1044 JACKSON FELTS ROAD		JOELTON		United States	
f State		g Zip Code + 4	h Foreign Province (or State)		i Foreign Postal Code
Tennessee		37080			
2 Employer Identification Number		3 Month Tax Year Ends		4 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative)	
88-1950708		DECEMBER		ANITA L PELLETIER ESQ	
5 Contact Telephone Number		6 Fax Number (optional)		7 User Fee Submitted	
585-263-1164		866-947-0499		\$600.00	
8 Organization's Website (if available):					
9 List the names, titles, and mailing addresses of your officers, directors, and/or trustees.					
First Name: JOHN		Last Name: HALLIGAN		Title: CHAIR/DIRECTOR	
Mailing Address: 4014 NORTH POINT DRIVE			City: ANCHORAGE		
State (or Province): ALASKA			Zip Code (or Foreign Postal Code): 99502		
First Name: EUGENE		Last Name: HUANG		Title: VICE CHAIR/DIRECTOR	
Mailing Address: 4477 HILLCREST AVENUE			City: JUNEAU		
State (or Province): AK			Zip Code (or Foreign Postal Code): 99801		
First Name: R SCOTT		Last Name: FRECH		Title: TREASURER	
Mailing Address: 19718 HERITAGE DRIVE			City: TINLEY PARK		
State (or Province): IL			Zip Code (or Foreign Postal Code): 60487		
First Name: DAN		Last Name: MOORE		Title: DIRECTOR	
Mailing Address: 11 BRIDGEWAY LANE			City: WATERSOUND		
State (or Province): FL			Zip Code (or Foreign Postal Code): 32461		
First Name: WILLIAM		Last Name: MAGNUSON		Title: DIRECTOR /SECRETARY	
Mailing Address: 10200 STROGANOF DRIVE			City: ANCHORAGE		
State (or Province): AK			Zip Code (or Foreign Postal Code): 99507		

☐ Check here to add more officers, directors, and/or trustees.

Part II Organizational Structure

- 1** You must be a corporation, limited liability company (LLC), unincorporated association, or trust to be tax exempt.

Select your type of organization.

☒ Corporation

At the end of this form, you must upload a copy of your articles of incorporation (and any amendments) that shows proof of filing with the appropriate state agency.

☐ Limited Liability Company (LLC)

At the end of this form, you must upload a copy of your articles of organization (and any amendments) that shows proof of filing with the appropriate state agency. Also, if you adopted an operating agreement, upload a copy, along with any amendments.

☐ Unincorporated Association

At the end of this form, you must upload a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.

☐ Trust

At the end of this form, you must upload a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.

- 2** Enter the date you formed. (MM/DD/YYYY)

04/14/2022

- 3** Select your state (or U.S. territory) of incorporation or other formation. If you were formed under the laws of a foreign country, select Foreign Country.

Delaware

- 4** Have you adopted bylaws? If "Yes," at the end of this form, upload a current copy showing the date of adoption. If "No," explain how you select your officers, directors, or trustees.

☒ Yes ☐ No

- 5** Are you a successor to another organization?

☒ Yes ☐ No

Answer "Yes" if you have taken or will take over the activities of another organization, you took over 25% or more of the fair market value of the net assets of another organization, or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," complete Schedule G.

Part III Required Provisions in Your Organizing Document

Part III helps ensure that, when you submit this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3).

If you cannot check "Yes" in both Lines 1 and 2, your organizing document does not meet the organizational test. DO NOT file this application until you have amended your organizing document. Remember to upload your original and amended organizing documents at the end of this form.

- 1** Section 501(c)(3) requires that your organizing document limit your purposes to one or more exempt purposes within section 501(c)(3), such as charitable, religious, educational, and/or scientific purposes.

The following is an example of an acceptable purpose clause: The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Does your organizing document meet this requirement?

☒ Yes ☐ No

- 1a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph):

Certificate of Inc, Page 2, Article THIRD

- 2** Section 501(c)(3) requires that your organizing document provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

The following is an example of an acceptable dissolution clause: Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

Does your organizing document meet this requirement?

☒ Yes ☐ No

- 2a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or indicate that you rely on state law.

Certificate of Inc, Page 3, Article NINTH

Part IV Your Activities

1 Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document.

For each past, present, or planned activity, include information that answers the following questions:

- a. What is the activity?
- b. Who conducts the activity?
- c. Where is the activity conducted?
- d. What percentage of your total time is allocated to the activity?
- e. How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
- f. How does the activity further your exempt purposes?

Aurora Integrated Oncology Foundation ('Foundation'), was formed to improve the quality of and access to oncology care to residents of Alaska. Due to Alaska's geography, accessing necessary oncology services can be difficult. In order to achieve its purposes, the Foundation plans to acquire the assets of existing oncology practices. By doing so, the Foundation will be able to operate more efficiently, effectively and expand oncological care in Alaska and to ultimately, attain the Quadruple Aim of Healthcare of improving patient health, improving patient experience, reducing costs and improving provider/health care teams wellbeing.

Currently, most oncology centers in Alaska are operated by for-profit entities. The Foundation plans to acquire the assets of the following oncology practices, all of which are located in Alaska: RBS Evolution of Alaska, LLC ('PROC'), RBS Evolution of Juneau, LLC ('SROC'), Anchorage Midtown Radiation Oncology, LLC ('AROC'), MatSu Comprehensive Cancer Center ('MatSu'), Alaska Cyberknife, LLC ('Cyber'), Anchorage Associates in Radiation Medicine, LLC ('AARM'), and Northstar Radiation Oncology, LLC ('SHIHEDAH') and collectively with the other oncology centers, the 'Oncology Centers'). The acquisition of the Oncology Centers will occur either through asset purchases by the Foundation or an entity controlled by the Foundation, or acquisition of the limited liability company membership interests of each Oncology Center by the Foundation or an entity controlled by the Foundation. These agreements are still being negotiated. The ultimate purchase price of the assets of the Oncology Centers will be confirmed by an independent third-party valuation firm.

The Oncology Centers currently contract with RBS Evolution, LLC ('RBSE') to provide certain management services and Radiation Billing Solutions, Inc. ('RBS') to provide billing services. RBSE and RBS are owned by several of the physicians who own the Oncology Centers. Ownership information of all entities is included as part of the response to Schedule G.

The Foundation plans to continue to contract with RBSE and RBS to provide similar services to the Oncology Centers. The agreements have not yet been negotiated, but the fees will be set based on a valuation provided by an independent third-party valuation firm.

The Foundation will continue to operate the Oncology Centers as non-hospital based centers that provides oncology services to the general public. The Foundation will provide services to the general public and will adopt a written policy to provide services to individuals, regardless of their ability to pay such services. A copy of the charity care policy is included with this application. The Foundation will employ the physicians who provide services at the Oncology Centers. All compensation paid to physicians and health care professionals will be negotiated at arm's length in accordance with the Foundation's Compensation and Conflict of Interest Policies as well as being supported by independent compensation surveys to ensure compensation paid is fair and reasonable for the services being provided, consistent with the requirements of Code Sections 501(c)(3) and 4958.

As a health care organization, the Foundation is working on replacing some of its Board of Directors to reflect a diverse, community-based governing board. The Foundation recognizes that three individuals on its Board of Directors are current owners of the Oncology Centers. This Board composition assisted with facilitating the incorporation and exemption application process. Now that the Foundation is incorporated and its exemption application filed with the IRS, the Foundation is actively recruiting members from the community to serve on the Board of Directors to ensure that the Foundation has a diverse, community-based Board.

These activities will constitute 95 percent of the Foundation's planned activities.

The Foundation may also make grants in furtherance of its charitable purposes. All grants will be made in accordance with the attached Grant Policies and Procedures and may include grants to organizations as well as scholarship grants to individuals pursuing healthcare degrees in the oncology field.

These activities constitute 5 percent of the Foundation's planned activities.

Part IV Your Activities (continued)

- 2 Enter the 3-character NTEE Code that best describes your activities.

Or check here if you want the IRS to select the NTEE Code that best describes your activities.

☐

- 3 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes" if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program.

☐ Yes☒ No

- 4 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors? If "Yes," explain how these related individuals are eligible for goods, services, or funds.

☒ Yes☐ No

The Foundation's facilities are open to the general public. Therefore, it is possible that individuals with family or business relationships with the Foundation's directors, officers or employees may be provided services. Such individuals are eligible to receive services from the Foundation's activities on the same terms and conditions as the general public.

- 5 Do you or will you support or oppose candidates in political campaigns in any way? If "Yes," explain.

☐ Yes☒ No

- 6 Do you or will you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation.

☐ Yes☒ No

Part IV Your Activities *(continued)*

- 6a** Did you or will you make an election to have your legislative activities measured by expenditures by filing Form 5768? ☐ Yes ☐ No
If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.

- 7** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. ☐ Yes ☒ No

- 8** Do you or will you provide educational information to the general public on budgeting, personal finance, financial literacy, saving and spending practices, the sound use of consumer credit, and/or assist individuals and families with financial problems such as credit card debt and foreclosure by providing them with counseling? If "Yes," explain. ☐ Yes ☒ No

- 9** Do you or will you make grants, loans, or other distributions to organizations? If "Yes," describe the type and purpose of the grants, loans, or distributions, how you select your recipients including submission requirements (such as grant proposals or application forms), and the criteria you use or will use to select recipients. Also describe how you ensure the grants, loans, and other distributions are or will be used for their intended purposes (including whether you require periodic or final reports on the use of funds and any procedures you have if you identify that funds are not being used for their intended purposes). Finally, describe the records you keep with respect to grants, loans, or other distributions you make and identify any recipient organizations and any relationships between you and the recipients. If "No," continue to Line 10. ☒ Yes ☐ No

The Foundation may make grants to support activities that promote improving access to oncology services to residents of Alaska. All grants will be made to organizations that are tax-exempt under Code Section 501(c)(3) and shall be documented with a written agreement, a sample of which is included with this application. The Foundation will maintain records relating to grants for at least three (3) years after the final grant report is received from the grant recipient.

Part IV Your Activities (continued)

- 9a** Do you or will you make grants, loans, or other distributions to organizations that are not recognized by the IRS as tax exempt under section 501(c)(3)? If "Yes," name and/or describe the non-section 501(c)(3) organizations to whom you do or will make distributions and explain how these distributions further your exempt purposes. ☐ Yes ☒ No

- 9b** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization (if not already provided), the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 10. ☐ Yes ☒ No

- 9c** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. ☐ Yes ☐ No

- 9d** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. ☐ Yes ☐ No

- 9e** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including periodic reporting requirements, auditing grantees, site visits by your employees or compliance checks by impartial experts, etc., to verify that grant funds are being used appropriately. ☐ Yes ☐ No

Part IV Your Activities (continued)

- 9f** Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships.

☐ Yes ☐ No

- 9g** When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities.

☐ Yes ☐ No

- 9h** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC?

☐ Yes ☐ No

- 9i** Will you acquire from OFAC the appropriate license and registration where necessary?

☐ Yes ☐ No

- 10** Do you or will you operate in a foreign country or countries? If "Yes," name each foreign country and region within each country in which you do or will operate and describe your operations in each one. If "No," continue to Line 11.

☐ Yes ☒ No

- 10a** When you conduct activities in foreign countries, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities.

☐ Yes ☐ No

- 10b** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC?

☐ Yes ☐ No

- 10c** Will you acquire from OFAC the appropriate license and registration where necessary?

☐ Yes ☐ No

Part IV Your Activities (continued)

- 11** Are you a sponsoring organization that maintains one or more donor advised funds? If yes, please provide a complete description of your program, including the specific advice that such donors may provide. Describe in detail the control you maintain (or will maintain) over the use of the funds. ☐ Yes ☒ No

- 12** Do you or will you operate a school? ☐ Yes ☒ No
If "Yes," complete Schedule B.

- 13** Is your principal purpose or function to provide hospital or medical care? ☒ Yes ☐ No
If "Yes," complete Schedule C.

- 14** Do you or will you provide low-income housing? ☐ Yes ☒ No
If "Yes," complete Schedule F.

- 15** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? ☒ Yes ☐ No
If "Yes," complete Schedule H - Section I.

- 16** Check any of the following fundraising activities that you will undertake (check all that apply):

- | | |
|--|--|
| ☒ Website, mail, email, personal, and/or phone solicitations | ☒ Foundation grant solicitations |
| ☐ Receive donations from another organization's website | ☒ Government grant solicitations |
| ☐ Bingo | ☐ Other (non-bingo) gaming activities |
| ☐ Other (describe) | |

- ☐ We will not engage in fundraising activities.

- 17** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements, including the names or descriptions of the organizations for which you raise funds. ☐ Yes ☒ No

Part V Compensation and Other Financial Arrangements

- 1** Do you or will you compensate officers, directors, or trustees, or do or will you have highest compensated employees, or highest compensated independent contractors? If "No," continue to Line 2. ☒ Yes ☐ No

In establishing compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors:

- 1a** Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? ☒ Yes ☐ No
- 1b** Do or will you approve compensation arrangements in advance of paying compensation? ☒ Yes ☐ No
- 1c** Do or will you document in writing the date and terms of approved compensation arrangements? ☒ Yes ☐ No
- 1d** Do or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? ☒ Yes ☐ No
- 1e** Do or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? ☒ Yes ☐ No
- 1f** Do or will you record in writing both the information on which you relied to base your decision and its source? ☒ Yes ☐ No
- 1g** Do or will you have any other practices you use to set reasonable compensation? If "Yes," describe these practices. ☒ Yes ☐ No

The Foundation adopted a reasonable compensation policy as part of its Bylaws. See Bylaws, Article VIII.

- 2** Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If you are a hospital, answer "Yes" if your conflict of interest policy includes provisions consistent with the additional healthcare related provisions in the sample document. If "No," describe the procedures you will follow to ensure that persons who have a conflict of interest will not have influence over setting their own compensation or regarding business deals with themselves. ☒ Yes ☐ No

- 3** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. ☒ Yes ☐ No

Physicians working at the Oncology Centers may be eligible for performance based incentive compensation. Such compensation shall be set in accordance with the compensation policy set forth in the Foundation's bylaws and shall, under no circumstances, be based on a physician's net profitability or the net profits of the Oncology Centers.

Part V Compensation and Other Financial Arrangements *(continued)*

- 4 Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any such transactions that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. ☒ Yes ☐ No

As disclosed in Part IV, Item 1, above, the Foundation plans to enter into agreements with RBSE and RBS. John Halligan and Eugene Huang are directors of the Foundation and also have an ownership interest in RBSE. The agreements with RBSE and RBS are not yet finalized, but the fees to be paid will be calculated based on a valuation provided by an independent third-party. The agreements will also be approved in accordance with the Foundation's conflict of interest policy.

- 5 Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. ☒ Yes ☐ No

See response to Item 4 above. The Foundation also plans to assume responsibility for leases where the Oncology Centers are located.

- 6 Do you or will you contract with another organization to develop, build, market, or finance your facilities? ☐ Yes ☒ No
If "Yes," describe each facility, the role of the other organization, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how that entity is selected, how the terms of any contract(s) are negotiated at arm's length, and how you determine you will pay no more than fair market value for services.

Part V Compensation and Other Financial Arrangements *(continued)*

- 7 Does or will someone other than your own employees or volunteers manage your activities or facilities? ☒ Yes ☐ No
- If "Yes," describe the activities or facilities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how these managers were or will be selected, how the terms of any contracts or other agreements were or will be negotiated, and how you determine you will pay no more than fair market value for services.

See response to Item 4 above.

- 8 Do you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. ☐ Yes ☒ No

Part VI Financial Data

- 1 Select the option that best describes you to determine the years of revenues and expenses you need to provide.
- ☒ You completed less than one tax year.
Provide a total of three years of financial information (including the current year and two future years of reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
- ☐ You completed at least one tax year but fewer than five.
Provide a total of four years financial information (including the current year and three years of actual financial information or reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
- ☐ You completed five or more tax years.
Provide financial information for your five most recent tax years (including the current year) in the following Statement of Revenues and Expenses.

Part VI Financial Data (continued)**A. Statement of Revenues and Expenses**

Type of revenue	Current tax year	4 prior tax years or 2 succeeding tax years			
	From: 04/14/2022 To: 12/31/2022	From: 01/01/2023 To: 12/31/2023	From: 01/01/2024 To: 12/31/2024	From: ____/____/____ To: ____/____/____	From: ____/____/____ To: ____/____/____
1 Gifts, grants, and contributions received (do not include unusual grants)	\$0.	\$0.	\$0.		
2 Membership fees received	\$0.	\$0.	\$0.		
3 Gross investment income	\$0.	\$0.	\$0.		
4 Net unrelated business income	\$0.	\$0.	\$0.		
5 Taxes levied for your benefit	\$0.	\$0.	\$0.		
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)	\$0.	\$0.	\$0.		
7 Any revenue not otherwise listed above or in lines 9 - 12 below (provide an itemized list below)	\$0.	\$0.	\$0.		
8 Total of lines 1 through 7	\$0.	\$0.	\$0.	\$0.	\$0.
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (provide an itemized list below)	\$12,194,000.	\$50,025,000.	\$51,275,000.		
10 Total of lines 8 and 9	\$12,194,000.	\$50,025,000.	\$51,275,000.	\$0.	\$0.
11 Net gain or loss on sale of capital assets (provide an itemized list below)	\$0.	\$0.	\$0.		
12 Unusual grants (provide an itemized list below)	\$0.	\$0.	\$0.		
13 Total Revenue (add lines 10 through 12)	\$12,194,000.	\$50,025,000.	\$51,275,000.	\$0.	\$0.
Type of expense	Current tax year	4 prior tax years or 2 succeeding tax years			
14 Fundraising expenses	\$0.	\$0.	\$0.		
15 Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)	\$1,000,000.	\$4,000,000.	\$4,000,000.		
16 Disbursements to or for the benefit of members (provide an itemized list below)	\$0.	\$0.	\$0.		
17 Compensation of officers, directors, and trustees	\$1,500,000.	\$6,600,000.	\$7,200,000.		
18 Other salaries and wages	\$922,000.	\$3,737,000.	\$3,786,000.		
19 Interest expense	\$4,038,000.	\$16,152,000.	\$16,152,000.		
20 Occupancy (rent, utilities, etc.)	\$1,194,000.	\$4,777,000.	\$4,566,000.		
21 Depreciation and depletion	\$172,000.	\$687,000.	\$687,000.		
22 Professional fees	\$1,162,000.	\$4,024,000.	\$4,074,000.		
23 Any expense not otherwise classified, such as program services (provide an itemized list below)	\$536,000.	\$2,145,000.	\$2,145,000.		
24 Total Expenses (add lines 14 through 23)	\$10,524,000.	\$42,122,000.	\$42,610,000.	\$0.	\$0.

25 Itemized financial data

Line 23: 2022: Travel 49,000, CT Scan Hospital Charge 20,000, Insurance 85,000, Advertising and Marketing 223,000, Patient Housing 21,000, Bad Debt 77,000, Other Expenses 61,000. 2023: Travel 194,000, CT Scan Hospital Charge 78,000, Insurance 342,000, Advertising and Marketing 892,000, Patient Housing 85,000, Bad Debt 310,000, Other Expenses 244,000. 2024: Travel 194,000, CT Scan Hospital Charge 78,000, Insurance 342,000, Advertising and Marketing 892,000, Patient Housing 85,000, Bad Debt 310,000, Other Expenses 244,000

Part VI Financial Data (continued)

B. Balance Sheet (for your most recently completed tax year)		Year End: 04/30/2022
Assets		
1	Cash	\$0.
2	Accounts receivable, net	\$0.
3	Inventories	\$0.
4	Bonds and notes receivable (provide an itemized list below)	\$0.
5	Corporate stocks (provide an itemized list below)	\$0.
6	Loans receivable (provide an itemized list below)	\$0.
7	Other investments (provide an itemized list below)	\$0.
8	Depreciable assets (provide an itemized list below)	\$0.
9	Land	\$0.
10	Other assets (provide an itemized list below)	\$0.
11	Total Assets (add lines 1 through 10)	\$0.
Liabilities		
12	Accounts payable	\$0.
13	Contributions, gifts, grants, etc. payable	\$0.
14	Mortgages and notes payable (provide an itemized list below)	\$0.
15	Other liabilities (provide an itemized list below)	\$0.
16	Total Liabilities (add lines 12 through 15)	\$0.
Fund Balances or Net Assets		
17	Total fund balances or net assets	\$0.
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	\$0.

19 Itemized financial data

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Part VII Foundation Classification

Part VII is designed to classify you as an organization that is either a private foundation or a public charity. Public charity classification is a more favorable tax status than private foundation classification. If you are a private foundation, this part will further determine whether you are a private operating foundation.

1 Select the foundation classification you are requesting from the list below.

- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(vi) as an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- ☒ You are described in 509(a)(2) as an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. Complete Schedule A.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(ii) as a school. Complete Schedule B.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete Schedule C.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- ☐ You are described in 509(a)(3) as an organization supporting either one or more organizations described in 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. Complete Schedule D.
- ☐ You are described in 509(a)(4) as an organization organized and operated exclusively for testing for public safety.
- ☐ You are a publicly supported organization and would like the IRS to decide your correct classification.
- ☐ You are a private foundation.

1a As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check this box to confirm that your organizing document includes these provisions or you rely on state law. ☐

State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or state that you rely on state law.

1b Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes?
If "Yes," complete Schedule H - Section II.

☐ Yes ☐ No

1c Are you a private operating foundation?

☐ Yes ☐ No

To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations.

Part VII Foundation Classification (continued)

- 1d** Describe how you meet the requirements for private operating foundation status, including how you meet the income test and either the assets test, the endowment test, or the support test. If you've been in existence for less than one year, describe how you are likely to satisfy the requirements for private operating foundation status.

- 2** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(1) and 170(b)(1)(A)(vi) in existence for five or more tax years, you must have received one-third or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities; or 10% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities and the facts and circumstances indicate you are a publicly supported organization. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive contributions from any person, company, or organization whose gifts totaled more than the 2% amount of line 8 in Part VI-A? ☐ Yes ☐ No

If "Yes," identify each person, company, or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Based on your calculations, did you receive at least one-third of your support from public sources or did you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization? ☐ Yes ☐ No

- 2a** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(2) in existence for five or more tax years, you must have normally received more than one-third of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, or a combination of these sources, and not more than one-third of your support from gross investment income and net unrelated business income. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive amounts from any disqualified persons? ☐ Yes ☐ No

If "Yes," identify each disqualified person by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Did you receive amounts from individuals or organizations other than disqualified persons that exceeded the greater of \$5,000 or 1% of the amount on line 10 of Part VI-A Statement of Revenues and Expenses? ☐ Yes ☐ No

If "Yes," identify each individual or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- iii. Based on your calculations, did you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income? ☐ Yes ☐ No

Part VIII Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

1 Are you submitting this application within 27 months of the end of the month in which you were legally formed?

☒ Yes☐ No

If "No," complete Schedule E.

Part IX Annual Filing Requirements

If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.

1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N?

☐ Yes☒ No

If "Yes," are you claiming you are excepted from filing because you are:

- ☐ A church or association of churches
- ☐ An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)
- ☐ A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577
- ☐ A school below college level affiliated with a church or operated by a religious order
- ☐ A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries
- ☐ An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)
- ☐ Other (describe)

Part X Signature

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, and to the best of my knowledge it is true, correct, and complete.

R Scott Frech

(Type name of signer)

TREASURER

(Type title or authority of signer)

05/10/2022

(Date)

Upload checklist:

- ☒ Organizing document (and any amendments)
- ☒ Bylaws, if adopted
- ☒ Form 2848, Power of Attorney and Declaration of Representative (if applicable)
- ☐ Form 8821, Tax Information Authorization (if applicable)
- ☒ Supplemental responses (if applicable)
- ☒ Expedited handling request (if applicable)

Schedule A. Churches

- 1 Do you have a written creed, statement of faith, or summary of beliefs? If "Yes," describe your written creed, statement of faith, or summary of beliefs. ☐ Yes ☐ No

- 2 Do you have a literature of your own? If "Yes," describe your literature. ☐ Yes ☐ No

- 3 Do you have a formal code of doctrine and discipline? If "Yes," describe your code of doctrine and discipline. ☐ Yes ☐ No

- 4 Describe your religious hierarchy or ecclesiastical government.

- 5 Are you part of a group of churches with similar beliefs and structures? If "Yes," explain. ☐ Yes ☐ No

- 6 Do you have a form of worship? If "Yes," describe your form of worship. ☐ Yes ☐ No

- 7 Do you have regularly scheduled religious services? If "Yes," describe the nature of the services. ☐ Yes ☐ No

- 7a What is the average attendance at your regularly scheduled religious services?

- 8 Do you have an established place of worship? If "Yes," describe your established place of worship or where you meet to hold regularly scheduled religious services. ☐ Yes ☐ No

Schedule A. Churches *(continued)*

9 Do you have an established congregation or other regular membership group? If "No," continue to Line 10. ☐ Yes ☐ No

9a How many members do you have?

9b Do you have a process by which an individual becomes a member? If "Yes," describe the process. ☐ Yes ☐ No

9c Do your members have voting rights, rights to participate in religious functions, or other rights? If "Yes," describe the rights your members have. ☐ Yes ☐ No

9d May your members be associated with another denomination or church? ☐ Yes ☐ No

9e Are all of your members part of the same family? ☐ Yes ☐ No

10 Do you conduct baptisms, weddings, funerals, or other religious rites? ☐ Yes ☐ No

11 Do you have a school for the religious instruction of the young? ☐ Yes ☐ No

12 Do you have ministers or religious leaders? If "Yes," describe these roles and explain whether the ministers or religious leaders are ordained, commissioned, or licensed after a prescribed course of study. ☐ Yes ☐ No

13 Do you have schools for the preparation of your ordained ministers or religious leaders? ☐ Yes ☐ No

14 Do you ordain, commission, or license ministers or religious leaders? If "Yes," describe the requirements for ordination, commission, or licensure. ☐ Yes ☐ No

15 Do you have other information you believe should be considered regarding your status as a church? If "Yes," explain. ☐ Yes ☐ No

Schedule B. Schools, Colleges, and Universities

1 Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on? ☐ Yes ☐ No

2 Is the primary function of your school the presentation of formal instruction? If "No," continue to Line 3. ☐ Yes ☐ No

2a Select the best description(s) of your school:

☐ Elementary school

☐ Secondary school

☐ Charter school

☐ College or university

☐ Technical school

☐ Other school (describe)

3 Are you a public school because you are operated by a state or subdivision of a state or operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated by a state or subdivision of a state. Do not complete the remainder of Schedule B. ☐ Yes ☐ No

4 Were you formed or substantially expanded at the time of public school desegregation in the school district or county in which you are located? ☐ Yes ☐ No

5 Has a state or federal administrative agency or judicial body ever determined that you are racially discriminatory? If "Yes," explain. ☐ Yes ☐ No

6 Has your right to receive financial aid or assistance from a governmental agency ever been revoked or suspended? If "Yes," explain. ☐ Yes ☐ No

Information Required by Revenue Procedure 75-50 as Modified by Revenue Procedure 2019-22

7 Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body? ☐ Yes ☐ No

State where the policy is located or if adopted by resolution of your governing body.

8 Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? If "Yes," continue to Line 9. ☐ Yes ☐ No

8a ☐ By checking this box, you agree that all future printed materials, including website content, will contain the required nondiscriminatory policy statement.

Schedule B. Schools, Colleges, and Universities (continued)

- 9** Have you made your racially nondiscriminatory policy known to all segments of the general community you serve by: ☐ Yes ☐ No
a) publishing a notice of your policy in a newspaper of general circulation that serves all racial segments of the community; b) publicizing your policy over broadcast media in a way that is reasonably expected to be effective; or c) displaying a notice of your policy at all times on your primary, publicly accessible internet home page in a manner reasonably expected to be noticed by visitors to the homepage? If "Yes," continue to Line 10.

- 9a** ☐ By checking this box, you agree that you will publicize your nondiscriminatory policy in a way that meets the requirements of Revenue Procedure 75-50, 1975-2 C.B. 587, as modified by Revenue Procedure 2019-22, I.R.B. 1260.

- 10** Do or will you (or any department or division of your organization) discriminate in any way on the basis of race with respect to admissions, use of facilities or exercise of student privileges, faculty or administrative staff, or scholarship or loan programs? If "Yes," for any of the above, explain fully. ☐ Yes ☐ No

- 11** Complete the table below to show the racial composition for the current academic year and projected for the next academic year. If you are not operational, submit an estimate based on the best information available (such as the racial composition of the community you serve).

For each racial category, enter the number of (a) students, (b) faculty, and (c) administrative staff. Provide actual numbers rather than percentages for each racial category.

Racial Category	(a) Student Body		(b) Faculty		(c) Administrative Staff	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total						

- 12** In the table below, enter the number and amount of loans and scholarships awarded to enrolled students by racial categories. Provide actual numbers rather than percentages for each racial category.

☐ Check here if you will not provide any loans or scholarships to students.

Racial Category	Number of Loans		Amount of Loans		Number of Scholarships		Amount of Scholarships	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total								

Schedule B. Schools, Colleges, and Universities *(continued)*

- 13** List your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.

- 14** Do any of your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations, have an objective to maintain segregated public or private school education? If "Yes," explain.

☐ Yes☐ No

- 15** Will you maintain records according to the nondiscrimination provisions contained in Revenue Procedure 75-50? If "No," explain.

☐ Yes☐ No

Schedule C. Hospitals and Medical Research Organizations

- 1** Are you a medical research organization (an organization whose principal purpose or function is medical research and which is directly engaged in the continuous active conduct of medical research) operated in conjunction with a hospital? If "No," continue to Line 2. ☐ Yes ☒ No

- 1a** Name the hospitals with which you have a relationship and describe the relationship.

- 1b** List your assets showing their fair market value and the portion of your assets directly devoted to medical research.

Do not complete the remainder of Schedule C.

- 2** Are you applying for exemption as a cooperative hospital service organization described in section 501(e)? ☐ Yes ☒ No
If "Yes," explain.

Do not complete the remainder of Schedule C.

- 3** Are all the doctors in the community eligible for staff privileges? If "No," give the reasons why and explain how the medical staff is selected. ☐ Yes ☒ No

The Foundation will operate Oncology Centers that serve individuals in need of medical care. The Foundation will employ physicians to provide services at the Oncology Centers.

Schedule C. Hospitals and Medical Research Organizations (continued)

- 4** Do you or will you provide medical services to all individuals in your community who can pay for themselves or are able to pay through some form of insurance? If "No," explain. ☒ Yes ☐ No

- 5** Do you or will you maintain a full-time emergency room? If "Yes," continue to Line 6. ☐ Yes ☒ No

- 5a** Are you a specialty hospital or would emergency services be duplicative based on your region or locality? ☒ Yes ☐ No

- 6** Do you provide free or below cost services? If "Yes," describe your policy for determining when and to whom you provide these services and how these services promote the organization's benefit to the community. ☒ Yes ☐ No

The Foundation will ensure that each oncology center adopts and follows a policy that establishes procedures for determining eligibility for free or below cost services. A sample policy is included with this application.

- 7** Do you or will you carry on a formal program of medical training or medical research? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which you carry on the medical training or research programs. ☐ Yes ☒ No

- 8** Do you or will you carry on a formal program of community education? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliation with other hospitals or medical care providers with which you offer community education programs. ☒ Yes ☐ No

The Foundation plans to provide general community education programs at assisted living facilities and churches to educate the community on early detection of forms of cancer.

Schedule C. Hospitals and Medical Research Organizations (continued)

- 9** Is your board of directors composed of a majority of individuals who are representative of the community you serve, or do you operate under a parent organization whose board of directors is composed of a majority of individuals who are representative of the community you serve? If "Yes," continue to Line 10. ☒ Yes ☐ No

- 9a** List each board member's name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. If you operate under a parent organization whose board of directors is not composed of a majority of individuals who are representative of the community you serve, provide the requested information for your parent's board of directors as well.

- 10** Do you operate a facility which is required by a state to be licensed, registered, or similarly recognized as a hospital? If "No," do not complete the rest of Schedule C. ☐ Yes ☒ No

- 10a** Do you conduct a community health needs assessment (CHNA) at least once every three years and adopt an implementation strategy to meet the community health needs identified in the assessment as required by section 501(r)(3)? If "No," explain. ☐ Yes ☐ No

- 10b** Do you have a written financial assistance policy (FAP) and a written policy relating to emergency medical care as required by section 501(r)(4)? If "No," explain. ☐ Yes ☐ No

Schedule C. Hospitals and Medical Research Organizations *(continued)*

10c Do you both (1) limit amounts charged for emergency or other medically necessary care provided to individuals eligible for assistance under your FAP to not more than amounts generally billed to individuals who have insurance covering such care, and (2) prohibit use of gross charges as required by section 501(r)(5)? If "No," explain.

☐ Yes☐ No

10d Do you make reasonable efforts to determine whether an individual is FAP-eligible before engaging in extraordinary collection actions as required by section 501(r)(6)? If "No," explain.

☐ Yes☐ No

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

- 1** List the names, addresses, and EINs of the organizations you support.

- 2** Are all your supported organizations public charities under section 509(a)(1) or (2)? If "Yes," continue to Line 3.

☐ Yes☐ No

- 2a** Are your supported organizations tax exempt under section 501(c)(4), 501(c)(5), or 501(c)(6) and do your supported organizations meet the public support test under section 509(a)(2)? If "No," explain how each organization you support is a public charity under section 509(a)(1) or 509(a)(2).

☐ Yes☐ No

- 3** Which of the following describes your relationship with your supported organization(s)?

☐ A majority of your governing board or officers are elected or appointed by your supported organization(s). (Type I supporting organization)

☐ Your control or management is vested in the same persons who control or manage your supported organization(s). (Type II supporting organization)

☐ One or more of your officers, directors, or trustees are elected or appointed by the officers, directors, trustees, or membership of your supported organization(s), or one or more of your officers, directors, trustees, or other important office holders, are also members of the governing body of your supported organization(s), or your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s). (Type III supporting organization)

- 4** Describe how your governing board and officers are selected. If you are a Type III organization, also describe how your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s).

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

- 5** Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) with respect to you or persons who have a family or business relationship with any disqualified persons appoint any of your foundation managers? If "Yes," (1) describe the process by which disqualified persons appoint any of your foundation managers, (2) provide the names of these disqualified persons and the foundation managers they appoint, and (3) explain how control is vested over your operations (including assets and activities) by persons other than disqualified persons. ☐ Yes ☐ No

- 6** Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) have any influence regarding your operations, including your assets or activities? If "Yes," (1) provide the names of these disqualified persons, (2) explain how influence is exerted over your operations (including assets and activities), and (3) explain how control is vested over your operations (including assets and activities) by individuals other than disqualified persons. ☐ Yes ☐ No

- 7** Does your organizing document specify your supported organization(s) by name? ☐ Yes ☐ No
If "Yes" and you selected Type I above, continue to Line 8.
If "Yes," and you selected Type II, do not complete the rest of Schedule D.
If "No" and you selected Type III above, amend your organizing document to specify your supported organization(s) by name or you will not meet the organizational test and need to reconsider your requested public charity classification; then continue to Line 8.

- 7a** Does your organizing document name a similar purpose or charitable class of beneficiaries as to your supported organization(s)? If "No," amend your organizing document to specify your supported organization(s) by name, purpose, or class or you will not meet the organizational test and need to reconsider your requested public charity classification. ☐ Yes ☐ No

If you selected Type II above, do not complete the rest of Schedule D.

- 8** Do you or will you receive contributions from any person who alone, or combined with family members or an entity at least 35% controlled by that person, controls any of your supported organizations, or will you receive contributions from any family member of, or an entity at least 35% controlled by, any person who controls any of your supported organizations? If "Yes," explain. ☐ Yes ☐ No

If you selected Type I above, do not complete the rest of Schedule D.

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

- 9** Do the officers, directors, or trustees of your supported organization have a significant voice in your investment policies, the timing and making of grants, the selection of grant recipients, and in otherwise directing the use of your income or assets? If "Yes," explain. ☐ Yes ☐ No

- 10** In each taxable year, do you or will you provide each of your supported organizations with (a) a written notice addressed to a principal officer of the supported organization describing the type and amount of all of the support you provided to the supported organization during the immediately preceding taxable year, (b) a copy of your most recently filed Form 990-series return or notice, and (c) a copy of your governing documents? If "No," explain. ☐ Yes ☐ No

- 11** Do you exercise a substantial degree of direction over the policies, programs, and activities of your supported organization(s) and appoint or elect (directly or indirectly) a majority of the officers, directors, or trustees of your supported organization(s)? If "Yes," explain. ☐ Yes ☐ No

- 12** Do substantially all of your activities directly further the exempt purposes of one or more supported organizations to which you are responsive by performing the functions of, or carrying out the purposes of, such supported organization(s) and but for your involvement would normally be engaged in by such supported organization(s). If "Yes," explain and do not complete the rest of Schedule D. ☐ Yes ☐ No

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

- 13** Do you distribute at least 85% of your annual net income or 3.5% of the aggregate fair market value of all of your non-exempt-use assets (whichever is greater) to your supported organization(s)? If "No," explain.

☐ Yes☐ No

- 13a** How much do you contribute annually to each supported organization?

- 13b** What is the total annual revenue of each supported organization?

- 13c** Do you or the supported organization(s) earmark your funds for support of a particular program or activity? If "Yes," explain.

☐ Yes☐ No

Schedule E. Effective Date

- 1** Are you applying for reinstatement of exemption after being automatically revoked for failure to file required returns or notices for three consecutive years? If "No," continue to Line 2. ☐ Yes ☐ No
-
- 1a** Revenue Procedure 2014-11, 2014-1 C.B. 411, provides procedures for reinstating your tax-exempt status. Select the section of Revenue Procedure 2014-11 under which you want us to consider your reinstatement request.
- ☐ Section 4. You are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. Do not complete the rest of Schedule E.
- ☐ Section 5. You are seeking retroactive reinstatement under section 5 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 5, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.
- Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in at least one of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices. Do not complete the rest of Schedule E.
- ☐ Section 6. You are seeking retroactive reinstatement under section 6 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 6, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.
- Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in each of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices. Do not complete the rest of Schedule E.
- ☐ Section 7. You are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filling this application. Do not complete the rest of Schedule E.

- 2** Generally, if you did not file Form 1023 within 27 months of formation, the effective date of your exempt status will be the date you filed Form 1023 (submission date). Requests for an earlier effective date may be granted when there is evidence to establish you acted reasonably and in good faith and the grant of relief will not prejudice the interests of the government.
- ☐ Check this box if you accept the submission date as the effective date of your exempt status. Do not complete the rest of Schedule E.
- ☐ Check this box if you are requesting an earlier effective date than the submission date.

- 2a** Explain why you did not file Form 1023 within 27 months of formation, how you acted reasonably and in good faith, and how granting an earlier effective date will not prejudice the interests of the Government.
- You may want to include the events that led to the failure to timely file Form 1023 and to the discovery of the failure, any reliance on the advice of a qualified tax professional and a description of the engagement and responsibilities of the professional as well as the extent to which you relied on the professional, a comparison of (1) what your aggregate tax liability would be if you had filed this application within the 27-month period with (2) what your aggregate liability would be if you were exempt as of your formation date, or any other information you believe will support your request for relief.

Schedule F. Low-Income Housing

- 1** Describe each facility including the type of facility, whether you own or lease the facility, how many residents it can accommodate, the current number of residents, and whether the residents purchase or rent housing from you.

- 2** Describe who qualifies for your housing in terms of income levels or other criteria and explain how you select residents.

- 3** Do you meet the safe harbor requirements outlined in Revenue Procedure 96-32, 1996-1 C.B. 717, which provides guidelines for providing low-income housing that will be treated as charitable, including for each project that (a) at least 75 percent of the units are occupied by residents that qualify as low-income and (b) either at least 20 percent of the units are occupied by residents that also meet the very low-income limit for the area or 40 percent of the units are occupied by residents that also do not exceed 120 percent of the area's very low-income limit, and less than 25 percent of the units are provided at market rates to persons who have incomes in excess of the low-income limit?

☐ Yes ☐ No

- 4** Is your housing affordable to low-income residents? If "Yes," describe how your housing is made affordable to low-income residents.

☐ Yes ☐ No

- 5** Do you impose any restrictions to make sure that your housing remains affordable to low-income residents? If "Yes," describe these restrictions.

☐ Yes ☐ No

Schedule F. Low-Income Housing *(continued)*

- 6** In addition to rent or mortgage payments, do residents pay periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. ☐ Yes ☐ No

- 7** Do you provide social services to residents? If "Yes," describe these services. ☐ Yes ☐ No

- 8** Do you participate in any government housing programs? If "Yes," describe these programs. ☐ Yes ☐ No

Schedule G. Successors to Other Organizations

- 1** List the name, last address, and EIN of your predecessor organization and describe its activities.

See attached Schedule G list.

- 2** List the owners, partners, principal stockholders, officers, and governing board members of your predecessor organization. Include their names, addresses, and share/interest in the predecessor organization (if for-profit).

See attached Schedule G list.

- 3** Are you a successor to a for-profit organization? If "Yes," explain your relationship with the predecessor organization that resulted in your creation and explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status; continue to Line 4.

☒ Yes ☐ No

See response to Part IV, Item 1 above.

- 3a** Explain your relationship with the other organization that resulted in your creation and why you took over the activities or assets of another organization.

Schedule G. Successors to Other Organizations (continued)

- 4** Do or will you maintain a working relationship with any of the persons listed in question 2 or with any for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the relationship. ☒ Yes ☐ No

As indicated above, the Foundation plans to enter into agreements with RBSE and RBS which are owned by some of the physician owners of the Oncology Centers.

- 5** Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof and describe any restrictions that were placed on the use or sale of the assets. ☒ Yes ☐ No

See attached asset information.

- 6** Were any debts or liabilities transferred from the predecessor for-profit organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed. ☐ Yes ☒ No

- 7** Will you lease or rent any property or equipment to or from the predecessor organization or any persons listed in Line 2 or a for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the arrangement(s) including how the lease or rental value was determined. ☐ Yes ☒ No

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures**Section I Public charities and private foundations complete lines 1 through 8 of this section.**

- 1** Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc., including the purpose, number and amount(s) of grants, how the program is publicized, and if you award educational loans, the terms of the loans.

The Foundation may provide scholarship grants to individuals pursuing a career in an oncology field for study at an educational institution (as defined in Code Section 170(b)(1)(A)(ii)) as well as grants for travel, study or similar purpose.

- 2** Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," explain. ☒ Yes ☐ No

- 3** Describe the specific criteria you use to determine who is eligible for your program (for example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.).

The Foundation's directors will select grant recipients from among those who complete an application and meeting the stated criteria set forth in the Foundation's Grant Policies and Procedures.

- 4** Describe the specific criteria you use to select recipients (for example, specific selection criteria could consist of prior academic performance, financial need, etc.).

Interested applicants must complete an application to request funding. Copies of current application is included as Attachment 2 to the Foundation's Grant Policies and Procedures included with this application. Scholarship applicants must provide comprehensive information including: a complete biographical history with supporting materials, a description of their academic careers, a detailed statement of their educational plans, letters of reference (including recommendations from teachers and/or administrators), and an essay on a topic to be determined by the Grant Committee. The awarding of the scholarship will be based solely upon the objective judgment of the Grant Committee as to which candidates demonstrate the greatest potential for utilizing the resources offered by the scholarship program.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures *(continued)*

- 5** Describe any requirement or condition you impose on recipients to obtain, maintain, or qualify for renewal of a grant (for example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.).

Scholarship recipients must maintain enrollment at an educational institution. Grants will generally not be renewable unless the individual recipient submits a new application.

- 6** Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Explain whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.

Oversight procedures to insure that all disbursements of grant funds are in furtherance of the Foundation's charitable purposes will be provided by the Foundation's directors. The Foundation's procedures will require the Foundation to investigate in the event that information indicates that all or any part of the grant funds are not being used in furtherance of its purposes, to recover to the extent possible any impermissibly diverted funds, and to ensure that grant funds still held by the recipient are dedicated to the purposes of the grant.

- 7** How do you determine who is on the selection committee for the awards made under your program?

The Foundation directors serve on the selection committee.

- 8** Are relatives of members of the selection committee, or of your officers, directors, or substantial contributors eligible for awards made under your program? If "Yes," what measures do you take to ensure unbiased selections?

☐ Yes

☒ No

Do not complete the rest of Schedule H. If you are a private foundation, you will be directed to complete Section II of Schedule H later in the application.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures *(continued)***Section II Private foundations complete lines 1 through 7 of this section. Public charities do not complete this section.**

- 1** As a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? ☐ Yes ☐ No

If "No," do not complete the rest of Schedule H.

- 1a** Check the box(es) indicating under which section(s) you want your grant making procedures to be considered.

- ☐ 4945(g)(1) - Scholarship or fellowship grant to an individual for study at an educational institution
- ☐ 4945(g)(3) - Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product

- 2** Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring? ☐ Yes ☐ No

- 3** Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in Line 2? ☐ Yes ☐ No

- 4** Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an employee of a particular employer? ☐ Yes ☐ No

If "No," do not complete the rest of Schedule H.

- 5** Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? ☐ Yes ☐ No

- 6** Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? If "No," continue to Line 7. ☐ Yes ☐ No

- 6a** Will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? ☐ Yes ☐ No

- 7** Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? ☐ Yes ☐ No

If "No," do not complete the rest of Schedule H.

- 7a** Will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? ☐ Yes ☐ No

If "Yes," do not complete the rest of Schedule H.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures *(continued)*

- 7b** Will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution; do not complete the rest of Schedule H.

☐ Yes ☐ No

- 7c** Will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test or the 10% test in questions 7a and 7b.

☐ Yes ☐ No

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

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

Go to www.irs.gov/Form1023 for instructions and the latest information.**Note:** If exempt status is approved, this application will be open for public inspection.

Use the "?" buttons throughout this form for help in completing this application. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500.

If you cannot complete required responses within the textbox limits throughout this form, upload your additional narratives with the other required documents.

Part I Identification of Applicant

1a Full Name of Organization (exactly as it appears in your organizing document) Aurora Integrated Oncology Foundation		b Care of Name (if applicable) Radiation Billing Solutions, Inc.	
c Mailing Address (Number, street and room/suite) 1044 Jackson Felts Road		d City Joelton	e Country UNITED STATES
f State TN		g Zip Code + 4 37080	h Foreign Province (or State) i Foreign Postal Code
2 Employer Identification Number 88-1950708		3 Month Tax Year Ends 12	
		4 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative) Anita L. Pelletier, Esq.	
5 Contact Telephone Number 585-263-1164		6 Fax Number (optional) 866-947-0499	
		7 User Fee Submitted \$600.00	

8 Organization's Website (if available):**9** List the names, titles, and mailing addresses of your officers, directors, and/or trustees.

First Name: John	Last Name: Halligan	Title: Chair/Director
Mailing Address: 4014 North Point Dr.		City: Anchorage
State (or Province): AK		Zip Code (or Foreign Postal Code): 99502
First Name: Eugene	Last Name: Huang	Title: Vice Chair/Director
Mailing Address: 4477 Hillcrest Ave.		City: Juneau
State (or Province): AK		Zip Code (or Foreign Postal Code): 99801
First Name: Scott	Last Name: Frech	Title: Treasurer
Mailing Address: 19718 Heritage Dr.		City: Tinley Park
State (or Province): IL		Zip Code (or Foreign Postal Code): 60487
First Name: Dan	Last Name: Moore	Title: Director
Mailing Address: 11 Bridgeway Ln.		City: Watersound
State (or Province): FL		Zip Code (or Foreign Postal Code): 32461
First Name: William	Last Name: Magnusson	Title: Director /Secretary
Mailing Address: 10200 Stroganof Dr.		City: Anchorage
State (or Province): AK		Zip Code (or Foreign Postal Code): 99507

☐ Check here to add more officers, directors, and/or trustees.

Part II Organizational Structure

- 1** You must be a corporation, limited liability company (LLC), unincorporated association, or trust to be tax exempt.

Select your type of organization.

☒ Corporation

At the end of this form, you must upload a copy of your articles of incorporation (and any amendments) that shows proof of filing with the appropriate state agency.

☐ Limited Liability Company (LLC)

At the end of this form, you must upload a copy of your articles of organization (and any amendments) that shows proof of filing with the appropriate state agency. Also, if you adopted an operating agreement, upload a copy, along with any amendments.

☐ Unincorporated Association

At the end of this form, you must upload a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.

☐ Trust

At the end of this form, you must upload a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.

- 2** Enter the date you formed. (MM/DD/YYYY)

4/14/2022

- 3** Select your state (or U.S. territory) of incorporation or other formation. If you were formed under the laws of a foreign country, select Foreign Country.

Delaware

- 4** Have you adopted bylaws? If "Yes," at the end of this form, upload a current copy showing the date of adoption. If "No," explain how you select your officers, directors, or trustees.

☒ Yes

☐ No

- 5** Are you a successor to another organization?

☒ Yes

☐ No

Answer "Yes" if you have taken or will take over the activities of another organization, you took over 25% or more of the fair market value of the net assets of another organization, or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," complete Schedule G.

Part III Required Provisions in Your Organizing Document

Part III helps ensure that, when you submit this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3).

If you cannot check "Yes" in both Lines 1 and 2, your organizing document does not meet the organizational test. DO NOT file this application until you have amended your organizing document. Remember to upload your original and amended organizing documents at the end of this form.

- 1** Section 501(c)(3) requires that your organizing document limit your purposes to one or more exempt purposes within section 501(c)(3), such as charitable, religious, educational, and/or scientific purposes.

The following is an example of an acceptable purpose clause: The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Does your organizing document meet this requirement?

☒ Yes ☐ No

- 1a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph):

Certificate of Incorporation, Page 2, Article THIRD.

- 2** Section 501(c)(3) requires that your organizing document provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

The following is an example of an acceptable dissolution clause: Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

Does your organizing document meet this requirement?

☒ Yes ☐ No

- 2a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or indicate that you rely on state law.

Certificate of Incorporation, Page 3, Article NINTH.

Part IV Your Activities

1 Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document. For each past, present, or planned activity, include information that answers the following questions:

- a. What is the activity?
- b. Who conducts the activity?
- c. Where is the activity conducted?
- d. What percentage of your total time is allocated to the activity?
- e. How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
- f. How does the activity further your exempt purposes?

Aurora Integrated Oncology Foundation ("Foundation"), was formed to improve the quality of and access to oncology care to residents of Alaska. Due to Alaska's geography, accessing necessary oncology services can be difficult. In order to achieve its purposes, the Foundation plans to acquire the assets of existing oncology practices. By doing so, the Foundation will be able to operate more efficiently, effectively and expand oncological care in Alaska and to ultimately, attain the Quadruple Aim of Healthcare of improving patient health, improving patient experience, reducing costs and improving provider/health care teams wellbeing.

Currently, most oncology centers in Alaska are operated by for-profit entities. The Foundation plans to acquire the assets of the following oncology practices, all of which are located in Alaska: RBS Evolution of Alaska, LLC ("PROC"); RBS Evolution of Juneau, LLC ("SROC"); Anchorage Midtown Radiation Oncology, LLC ("AROC"); MatSu Comprehensive Cancer Center ("MatSu"); Alaska Cyberknife, LLC ("Cyber"); Anchorage Associates in Radiation Medicine, LLC ("AARM"); and Northstar Radiation Oncology, LLC ("SHIHEDAH" and collectively with the other oncology centers, the "Oncology Centers"). The acquisition of the Oncology Centers will occur either through asset purchases by the Foundation or an entity controlled by the Foundation, or acquisition of the limited liability company membership interests of each Oncology Center by the Foundation or an entity controlled by the Foundation. These agreements are still being negotiated. The ultimate purchase price of the assets of the Oncology Centers will be confirmed by an independent third-party valuation firm.

The Oncology Centers currently contract with RBS Evolution, LLC ("RBSE") to provide certain management services and Radiation Billing Solutions, Inc. ("RBS") to provide billing services. RBSE and RBS are owned by several of the physicians who own the Oncology Centers. Ownership information of all entities is included as part of the response to Schedule G.

The Foundation plans to continue to contract with RBSE and RBS to provide similar services to the Oncology Centers. The agreements have not yet been negotiated, but the fees will be set based on a valuation provided by an independent third-party valuation firm.

The Foundation will continue to operate the Oncology Centers as non-hospital based centers that provides oncology services to the general public. The Foundation will provide services to the general public and will adopt a written policy to provide services to individuals, regardless of their ability to pay such services. A copy of the charity care policy is included with this application. The Foundation will employ the physicians who provide services at the Oncology Centers. All compensation paid to physicians and health care professionals will be negotiated at arm's length in accordance with the Foundation's Compensation and Conflict of Interest Policies as well as being supported by independent compensation surveys to ensure compensation paid is fair and reasonable for the services being provided, consistent with the requirements of Code Sections 501(c)(3) and 4958.

As a health care organization, the Foundation is working on replacing some of its Board of Directors to reflect a diverse, community-based governing board. The Foundation recognizes that three individuals on its Board of Directors are current owners of the Oncology Centers. This Board composition assisted with facilitating the incorporation and exemption application process. Now that the Foundation is incorporated and its exemption application filed with the IRS, the Foundation is actively recruiting members from the community to serve on the Board of Directors to ensure that the Foundation has a diverse, community-based Board.

These activities will constitute 95% of the Foundation's planned activities.

The Foundation may also make grants in furtherance of its charitable purposes. All grants will be made in accordance with the attached Grant Policies and Procedures and may include grants to organizations as well as scholarship grants to individuals pursuing healthcare degrees in the oncology field.

These activities constitute 5% of the Foundation's planned activities.

Part IV**Your Activities** *(continued)*

- 2 Enter the 3-character NTEE Code that best describes your activities.

Or check here if you want the IRS to select the NTEE Code that best describes your activities.



- 3 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes" if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program.

☐ Yes☒ No

- 4 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors? If "Yes," explain how these related individuals are eligible for goods, services, or funds.

☒ Yes☐ No

The Foundation's facilities are open to the general public. Therefore, it is possible that individuals with family or business relationships with the Foundation's directors, officers or employees may be provided services. Such individuals are eligible to receive services from the Foundation's activities on the same terms and conditions as the general public.

- 5 Do you or will you support or oppose candidates in political campaigns in any way? If "Yes," explain.

☐ Yes☒ No

- 6 Do you or will you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation.

☐ Yes☒ No

Part IV Your Activities (continued)

- 6a** Did you or will you make an election to have your legislative activities measured by expenditures by filing Form 5768? If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. ☐ Yes ☒ No

- 7** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. ☐ Yes ☒ No

- 8a** Do you or will you provide educational information to the general public on budgeting, personal finance, financial literacy, saving and spending practices, the sound use of consumer credit, and/or assist individuals and families with financial problems such as credit card debt and foreclosure by providing them with counseling? If "Yes," explain. ☐ Yes ☒ No

- 9** Do you or will you make grants, loans, or other distributions to organizations? If "Yes," describe the type and purpose of the grants, loans, or distributions, how you select your recipients including submission requirements (such as grant proposals or application forms), and the criteria you use or will use to select recipients. Also describe how you ensure the grants, loans, and other distributions are or will be used for their intended purposes (including whether you require periodic or final reports on the use of funds and any procedures you have if you identify that funds are not being used for their intended purposes). Finally, describe the records you keep with respect to grants, loans, or other distributions you make and identify any recipient organizations and any relationships between you and the recipients. If "No," continue to Line 10. ☒ Yes ☐ No

The Foundation may make grants to support activities that promote improving access to oncology services to residents of Alaska. All grants will be made to organizations that are tax-exempt under Code Section 501(c)(3) and shall be documented with a written agreement, a sample of which is included with this application. The Foundation will maintain records relating to grants for at least three (3) years after the final grant report is received from the grant recipient.

Part IV Your Activities (continued)

- 9a** Do you or will you make grants, loans, or other distributions to organizations that are not recognized by the IRS as tax exempt under section 501(c)(3)? If "Yes," name and/or describe the non-section 501(c)(3) organizations to whom you do or will make distributions and explain how these distributions further your exempt purposes.

☐ Yes ☒ No

- 9b** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization (if not already provided), the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 10.

☐ Yes ☒ No

- 9c** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors.

☐ Yes ☐ No

- 9d** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information.

☐ Yes ☐ No

- 9e** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including periodic reporting requirements, auditing grantees, site visits by your employees or compliance checks by impartial experts, etc., to verify that grant funds are being used appropriately.

☐ Yes ☐ No

Part IV **Your Activities** (continued)

9f Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships.

☐ Yes☐ No

9g When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities.

☐ Yes☐ No

9h Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC?

☐ Yes☐ No

9i Will you acquire from OFAC the appropriate license and registration where necessary?

☐ Yes☐ No

10 Do you or will you operate in a foreign country or countries? If "Yes," name each foreign country and region within each country in which you do or will operate and describe your operations in each one. If "No," continue to Line 11.

☐ Yes☒ No

10a When you conduct activities in foreign countries, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities.

☐ Yes☐ No

10b Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC?

☐ Yes☐ No

10c Will you acquire from OFAC the appropriate license and registration where necessary?

☐ Yes☐ No

Part IV**Your Activities** *(continued)*

- 11** Are you a sponsoring organization that maintains one or more donor advised funds? If yes, please provide a complete description of your program, including the specific advice that such donors may provide. Describe in detail the control you maintain (or will maintain) over the use of the funds. ☐ Yes ☒ No

- 12** Do you or will you operate a school? ☐ Yes ☒ No
If "Yes," complete Schedule B.

- 13** Is your principal purpose or function to provide hospital or medical care? ☒ Yes ☐ No
If "Yes," complete Schedule C.

- 14** Do you or will you provide low-income housing? ☐ Yes ☒ No
If "Yes," complete Schedule F.

- 15** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? ☒ Yes ☐ No
If "Yes," complete Schedule H - Section I.

- 16** Check any of the following fundraising activities that you will undertake (check all that apply):

- | | |
|--|--|
| ☒ Website, mail, email, personal, and/or phone solicitations | ☒ Foundation grant solicitations |
| ☐ Receive donations from another organization's website | ☒ Government grant solicitations |
| ☐ Bingo | ☐ Other (non-bingo) gaming activities |
| ☐ Other (describe) | |

- ☐ We will not engage in fundraising activities.

- 17** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements, including the names or descriptions of the organizations for which you raise funds. ☐ Yes ☒ No

Part V Compensation and Other Financial Arrangements

- 1** Do you or will you compensate officers, directors, or trustees, or do or will you have highest compensated employees, or highest compensated independent contractors? If "No," continue to Line 2. ☒ Yes ☐ No

In establishing compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors:

- 1a** Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? ☒ Yes ☐ No
- 1b** Do or will you approve compensation arrangements in advance of paying compensation? ☒ Yes ☐ No
- 1c** Do or will you document in writing the date and terms of approved compensation arrangements? ☒ Yes ☐ No
- 1d** Do or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? ☒ Yes ☐ No
- 1e** Do or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? ☒ Yes ☐ No
- 1f** Do or will you record in writing both the information on which you relied to base your decision and its source? ☒ Yes ☐ No
- 1g** Do or will you have any other practices you use to set reasonable compensation? If "Yes," describe these practices. ☒ Yes ☐ No

The Foundation adopted a reasonable compensation policy as part of its Bylaws. See Bylaws, Article VIII.

- 2** Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If you are a hospital, answer "Yes" if your conflict of interest policy includes provisions consistent with the additional healthcare related provisions in the sample document. If "No," describe the procedures you will follow to ensure that persons who have a conflict of interest will not have influence over setting their own compensation or regarding business deals with themselves. ☒ Yes ☐ No

- 3** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. ☒ Yes ☐ No

Physicians working at the Oncology Centers may be eligible for performance based incentive compensation. Such compensation shall be set in accordance with the compensation policy set forth in the Foundation's bylaws and shall, under no circumstances, be based on a physician's net profitability or the net profits of the Oncology Centers.

Part V Compensation and Other Financial Arrangements (continued)

- 4 Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any such transactions that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. ☒ Yes ☐ No

As disclosed in Part IV, Item #1, above, the Foundation plans to enter into agreements with RBSE and RBS. John Halligan, Eugene Huang and William Magnussen are directors of the Foundation and also have an ownership interest in both RBSE and RBS. The agreements with RBSE and RBS are not yet finalized, but the fees to be paid will be calculated based on a valuation provided by an independent third-party. The agreements will also be approved in accordance with the Foundation's conflict of interest policy.

- 5 Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. ☒ Yes ☐ No

See response to Item #4 above. The Foundation also plans to assume responsibility for leases where the Oncology Centers are located.

- 6 Do you or will you contract with another organization to develop, build, market, or finance your facilities? ☐ Yes ☒ No
If "Yes," describe each facility, the role of the other organization, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how that entity is selected, how the terms of any contract(s) are negotiated at arm's length, and how you determine you will pay no more than fair market value for services.

Part V Compensation and Other Financial Arrangements (continued)

- 7 Does or will someone other than your own employees or volunteers manage your activities or facilities? ☒ Yes ☐ No
- If "Yes," describe the activities or facilities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how these managers were or will be selected, how the terms of any contracts or other agreements were or will be negotiated, and how you determine you will pay no more than fair market value for services.

See response to Item #4 above.

- 8 Do you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. ☐ Yes ☒ No

Part VI Financial Data

- 1 Select the option that best describes you to determine the years of revenues and expenses you need to provide.
- ☒ You completed less than one tax year.
Provide a total of three years of financial information (including the current year and two future years of reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
- ☐ You completed at least one tax year but fewer than five.
Provide a total of four years financial information (including the current year and three years of actual financial information or reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
- ☐ You completed five or more tax years.
Provide financial information for your five most recent tax years (including the current year) in the following Statement of Revenues and Expenses.

Part VI		Financial Data <i>(continued)</i>				
A. Statement of Revenues and Expenses						
Type of revenue		Current tax year	4 prior tax years or 2 succeeding tax years			
		From: _____ To: 2022	From: _____ To: 2023	From: _____ To: 2024	From: _____ To: _____	From: _____ To: _____
1	Gifts, grants, and contributions received (do not include unusual grants)	\$0	\$0	\$0		
2	Membership fees received	\$0	\$0	\$0		
3	Gross investment income	\$0	\$0	\$0		
4	Net unrelated business income	\$0	\$0	\$0		
5	Taxes levied for your benefit	\$0	\$0	\$0		
6	Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)	\$0	\$0	\$0		
7	Any revenue not otherwise listed above or in lines 9 - 12 below (provide an itemized list below)	\$0	\$0	\$0		
8	Total of lines 1 through 7	\$0	\$0	\$0		
9	Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (provide an itemized list below)	\$12,194,000	\$50,025,000	\$51,275,000		
10	Total of lines 8 and 9	\$12,194,000	\$50,025,000	\$51,275,000		
11	Net gain or loss on sale of capital assets (provide an itemized list below)	\$0	\$0	\$0		
12	Unusual grants (provide an itemized list below)	\$0	\$0	\$0		
13	Total Revenue (add lines 10 through 12)	\$12,194,000	\$50,025,000	\$51,275,000		
Type of expense		Current tax year	4 prior tax years or 2 succeeding tax years			
14	Fundraising expenses	\$0	\$0	\$0		
15	Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)	\$1,000,000	\$4,000,000	\$4,000,000		
16	Disbursements to or for the benefit of members (provide an itemized list below)	\$0	\$0	\$0		
17	Compensation of officers, directors, and trustees	\$1,500,000	\$6,600,000	\$7,200,000		
18	Other salaries and wages	\$922,000	\$3,737,000	\$3,786,000		
19	Interest expense	\$4,038,000	\$16,152,000	\$16,152,000		
20	Occupancy (rent, utilities, etc.)	\$1,194,000	\$4,777,000	\$4,566,000		
21	Depreciation and depletion	\$172,000	\$687,000	\$687,000		
22	Professional fees	\$1,162,000	\$4,024,000	\$4,074,000		
23	Any expense not otherwise classified, such as program services (provide an itemized list below)	\$536,000	\$2,145,000	\$2,145,000		
24	Total Expenses (add lines 14 through 23)	\$10,524,000	\$42,122,000	\$42,610,000		

25 Itemized financial data

Line 23:				
	2022	2023	2024	
Travel	\$49,000	\$194,000	\$194,000	
CT Scan Hospital Charge	\$20,000	\$78,000	\$78,000	
Insurance	\$85,000	\$342,000	\$342,000	
Advertising & Marketing	\$223,000	\$892,000	\$892,000	
Patient Housing	\$21,000	\$85,000	\$85,000	
Bad Debt	\$77,000	\$310,000	\$310,000	
Other Expenses	\$61,000	\$244,000	\$244,000	

Part VI		Financial Data <i>(continued)</i>
B. Balance Sheet (for your most recently completed tax year)		Year End: 4/30/2022
Assets		
1	Cash	\$0
2	Accounts receivable, net	\$0
3	Inventories	\$0
4	Bonds and notes receivable (provide an itemized list below)	\$0
5	Corporate stocks (provide an itemized list below)	\$0
6	Loans receivable (provide an itemized list below)	\$0
7	Other investments (provide an itemized list below)	\$0
8	Depreciable assets (provide an itemized list below)	\$0
9	Land	\$0
10	Other assets (provide an itemized list below)	\$0
11	Total Assets (add lines 1 through 10)	\$0
Liabilities		
12	Accounts payable	\$0
13	Contributions, gifts, grants, etc. payable	\$0
14	Mortgages and notes payable (provide an itemized list below)	\$0
15	Other liabilities (provide an itemized list below)	\$0
16	Total Liabilities (add lines 12 through 15)	\$0
Fund Balances or Net Assets		
17	Total fund balances or net assets	\$0
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	\$0

19 Itemized financial data

Part VII Foundation Classification

Part VII is designed to classify you as an organization that is either a private foundation or a public charity. Public charity classification is a more favorable tax status than private foundation classification. If you are a private foundation, this part will further determine whether you are a private operating foundation.

1 Select the foundation classification you are requesting from the list below.

- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(vi) as an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- ☒ You are described in 509(a)(2) as an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. Complete Schedule A.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(ii) as a school. Complete Schedule B.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete Schedule C.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- ☐ You are described in 509(a)(3) as an organization supporting either one or more organizations described in 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. Complete Schedule D.
- ☐ You are described in 509(a)(4) as an organization organized and operated exclusively for testing for public safety.
- ☐ You are a publicly supported organization and would like the IRS to decide your correct classification.
- ☐ You are a private foundation.

1a As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check this box to confirm that your organizing document includes these provisions or you rely on state law. ☐

State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or state that you rely on state law.

1b Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? ☐ Yes ☐ No
If "Yes," complete Schedule H - Section II.

1c Are you a private operating foundation? ☐ Yes ☐ No

To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations.

Part VII **Foundation Classification** (continued)

1d Describe how you meet the requirements for private operating foundation status, including how you meet the income test and either the assets test, the endowment test, or the support test. If you've been in existence for less than one year, describe how you are likely to satisfy the requirements for private operating foundation status.

2 If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(1) and 170(b)(1)(A)(vi) in existence for five or more tax years, you must have received one-third or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities; or 10% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities and the facts and circumstances indicate you are a publicly supported organization. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive contributions from any person, company, or organization whose gifts totaled more than the 2% amount of line 8 in Part VI-A? ☐ Yes ☐ No

If "Yes," identify each person, company, or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Based on your calculations, did you receive at least one-third of your support from public sources or did you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization? ☐ Yes ☐ No

2a If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(2) in existence for five or more tax years, you must have normally received more than one-third of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, or a combination of these sources, and not more than one-third of your support from gross investment income and net unrelated business income. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive amounts from any disqualified persons? ☐ Yes ☐ No

If "Yes," identify each disqualified person by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Did you receive amounts from individuals or organizations other than disqualified persons that exceeded the greater of \$5,000 or 1% of the amount on line 10 of Part VI-A Statement of Revenues and Expenses? ☐ Yes ☐ No

If "Yes," identify each individual or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- iii. Based on your calculations, did you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income? ☐ Yes ☐ No

Part VIII Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

1 Are you submitting this application within 27 months of the end of the month in which you were legally formed?

☒ Yes ☐ No

If "No," complete Schedule E.

Part IX Annual Filing Requirements

If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.

1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N?

☐ Yes ☒ No

If "Yes," are you claiming you are excepted from filing because you are:

- ☐ A church or association of churches
- ☐ An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)
- ☐ A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577
- ☐ A school below college level affiliated with a church or operated by a religious order
- ☐ A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries
- ☐ An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)
- ☐ Other (describe)

RD. Frech

Part X Signature

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, and to the best of my knowledge it is true, correct, and complete.

Scott Frech

(Type name of signer)

Treasurer, Aurora Integrated Oncology Foundation

(Type title or authority of signer)

5/4/2022

(Date)

Upload checklist:

- ☒ Organizing document (and any amendments)
- ☒ Bylaws, if adopted
- ☒ Form 2848, Power of Attorney and Declaration of Representative (if applicable)
- ☐ Form 8821, Tax Information Authorization (if applicable)
- ☒ Supplemental responses (if applicable)
- ☒ Expedited handling request (if applicable)

Schedule C. Hospitals and Medical Research Organizations

- 1** Are you a medical research organization (an organization whose principal purpose or function is medical research and which is directly engaged in the continuous active conduct of medical research) operated in conjunction with a hospital? If "No," continue to Line 2. ☐ Yes ☒ No

1a Name the hospitals with which you have a relationship and describe the relationship.

1b List your assets showing their fair market value and the portion of your assets directly devoted to medical research.

Do not complete the remainder of Schedule C.

- 2** Are you applying for exemption as a cooperative hospital service organization described in section 501(e)? If "Yes," explain. ☐ Yes ☒ No

Do not complete the remainder of Schedule C.

- 3** Are all the doctors in the community eligible for staff privileges? If "No," give the reasons why and explain how the medical staff is selected. ☐ Yes ☒ No

The Foundation will operate Oncology Centers that serve individuals in need of medical care. The Foundation will employ physicians to provide services at the Oncology Centers.

Schedule C. Hospitals and Medical Research Organizations *(continued)*

4

Do or will you provide medical services to all individuals in your community who can pay for themselves or are able to pay through some form of insurance? If "No," explain.

☒ Yes
☐ No

5

Do you or will you maintain a full-time emergency room? If "Yes," continue to Line 6.

☐ Yes
☒ No

5a

Are you a specialty hospital or would emergency services be duplicative based on your region or locality?

☒ Yes
☐ No

6

Do you provide free or below cost services? If "Yes," describe your policy for determining when and to whom you provide these services and how these services promote the organization's benefit to the community.

☒ Yes
☐ No

The Foundation will ensure that each oncology center adopts and follows a policy that establishes procedures for determining eligibility for free or below cost services. A sample policy is included with this application.

7

Do you or will you carry on a formal program of medical training or medical research? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which you carry on the medical training or research programs.

☐ Yes
☒ No

8

Do you or will you carry on a formal program of community education? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliation with other hospitals or medical care providers with which you offer community education programs.

☒ Yes
☐ No

The Foundation plans to provide general community education programs at assisted living facilities and churches to educate the community on early detection of forms of cancer.

Schedule C. Hospitals and Medical Research Organizations (continued)

- 9** Is your board of directors composed of a majority of individuals who are representative of the community you serve, or do you operate under a parent organization whose board of directors is composed of a majority of individuals who are representative of the community you serve? If "Yes," continue to Line 10. ☒ Yes ☐ No

- 9a** List each board member's name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. If you operate under a parent organization whose board of directors is not composed of a majority of individuals who are representative of the community you serve, provide the requested information for your parent's board of directors as well.

- 10** Do you operate a facility which is required by a state to be licensed, registered, or similarly recognized as a hospital? If "No," do not complete the rest of Schedule C. ☐ Yes ☒ No

- 10a** Do you conduct a community health needs assessment (CHNA) at least once every three years and adopt an implementation strategy to meet the community health needs identified in the assessment as required by section 501(r)(3)? If "No," explain. ☐ Yes ☐ No

- 10b** Do you have a written financial assistance policy (FAP) and a written policy relating to emergency medical care as required by section 501(r)(4)? If "No," explain. ☐ Yes ☐ No

Schedule G. Successors to Other Organizations

- 1** List the name, last address, and EIN of your predecessor organization and describe its activities.

See attached list.

- 2** List the owners, partners, principal stockholders, officers, and governing board members of your predecessor organization. Include their names, addresses, and share/interest in the predecessor organization (if for-profit).

See attached list.

- 3** Are you a successor to a for-profit organization? If "Yes," explain your relationship with the predecessor organization that resulted in your creation and explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status; continue to Line 4.

☒ Yes

☐ No

See response to Part IV, Item #1 above.

- 3a** Explain your relationship with the other organization that resulted in your creation and why you took over the activities or assets of another organization.

See response to Part IV, Item #1 above.

Schedule G. Successors to Other Organizations *(continued)*

- 4** Do or will you maintain a working relationship with any of the persons listed in question 2 or with any for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the relationship. ☒ Yes ☐ No

As indicated above, the Foundation plans to enter into agreements with RBSE and RBS which are owned by some of the physician owners of the Oncology Centers.

- 5** Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof and describe any restrictions that were placed on the use or sale of the assets. ☒ Yes ☐ No

See attached asset information.

- 6** Were any debts or liabilities transferred from the predecessor for-profit organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed. ☐ Yes ☒ No

- 7** Will you lease or rent any property or equipment to or from the predecessor organization or any persons listed in Line 2 or a for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the arrangement(s) including how the lease or rental value was determined. ☐ Yes ☒ No

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures

Section I Public charities and private foundations complete lines 1 through 8 of this section.

- 1** Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc., including the purpose, number and amount(s) of grants, how the program is publicized, and if you award educational loans, the terms of the loans.

The Foundation may provide scholarship grants to individuals pursuing a career in an oncology field for study at an educational institution (as defined in Code Section 170(b)(1)(A)(ii)) as well as grants for travel, study or similar purpose.

- 2** Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," explain. ☒ Yes ☐ No

- 3** Describe the specific criteria you use to determine who is eligible for your program (for example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.).

The Foundation's directors will select grant recipients from among those who complete an application and meeting the stated criteria set forth in the Foundation's Grant Policies and Procedures.

- 4** Describe the specific criteria you use to select recipients (for example, specific selection criteria could consist of prior academic performance, financial need, etc.).

Interested applicants must complete an application to request funding. Copies of current application is included as Attachment 2 to the Foundation's Grant Policies and Procedures included with this application. Scholarship applicants must provide comprehensive information including: a complete biographical history with supporting materials; a description of their academic careers; a detailed statement of their educational plans; letters of reference (including recommendations from teachers and/or administrators); and an essay on a topic to be determined by the Grant Committee. The awarding of the scholarship will be based solely upon the objective judgment of the Grant Committee as to which candidates demonstrate the greatest potential for utilizing the resources offered by the scholarship program.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures *(continued)*

- 5** Describe any requirement or condition you impose on recipients to obtain, maintain, or qualify for renewal of a grant (for example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.).

Scholarship recipients must maintain enrollment at an educational institution. Grants will generally not be renewable unless the individual recipient submits a new application.

- 6** Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Explain whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.

Oversight procedures to insure that all disbursements of grant funds are in furtherance of the Foundation's charitable purposes will be provided by the Foundation's directors. The Foundation's procedures will require the Foundation to investigate in the event that information indicates that all or any part of the grant funds are not being used in furtherance of its purposes, to recover to the extent possible any impermissibly diverted funds, and to ensure that grant funds still held by the recipient are dedicated to the purposes of the grant.

- 7** How do you determine who is on the selection committee for the awards made under your program?

The Foundation directors serve on the selection committee.

- 8** Are relatives of members of the selection committee, or of your officers, directors, or substantial contributors eligible for awards made under your program? If "Yes," what measures do you take to ensure unbiased selections?

☐ Yes ☒ No

Do not complete the rest of Schedule H. If you are a private foundation, you will be directed to complete Section II of Schedule H later in the application.

Aurora Integrated Oncology Foundation

1023 Schedule G Attachment

Question 1: Names, addresses, and EIN of Oncology Centers being acquired.

RBS Evolution of Alaska, LLC (dba Peninsula Radiation Oncology Center – (“PROC”))

1044 Jackson Felts Road

Joelton, TN 37080

EIN: 45-2496050

Activities: Provides outpatient radiation oncology services and treatments to patients.

RBS Evolution of Juneau, LLC (dba Southeast Radiation Oncology Center – (“SROC”))

1044 Jackson Felts Road

Joelton, TN 37080

EIN: 46-3218618

Activities: Provides outpatient radiation oncology services and treatments to patients.

Anchorage Midtown Radiation Oncology Center, LLC (“AROC”)

1044 Jackson Felts Road

Joelton, TN 37080

EIN: 85-2425870

Activities: Provides outpatient radiation oncology services and treatments to patients.

MatSu Valley Comprehensive Cancer Center, LLC (“MatSu”)

2250 South Woodworth Loop, Ste 100

Palmer, Alaska 99645

EIN: 40-67660

Activities: Provides outpatient radiation oncology services and treatments to patients.

Alaska Cyberknife, LLC (“CYBER”)

3851 Piper St

Tower U – Suite LL002

Anchorage, AK 99508

EIN: 47-1501818

Activities: Provides outpatient radiation oncology services and treatments to patients.

Anchorage Associates in Radiation Medicine, LLC (“AARM”)

3851 Piper Street, Tower U; Suite LL002

Anchorage, Alaska 99508

EIN: 26-1813249

Activities: Provides outpatient radiation oncology services and treatments to patients.

Northstar Radiation Oncology, LLC (“SHIHEDAH”)

1640 Cowels Street, Ste 2

Fairbanks, Alaska 99701

EIN: 26-2957658

Activities: Provides outpatient radiation oncology services and treatments to patients.

Question 2: Owners, partners, principal stockholders, officers and governing board members of Oncology Centers.

Owner	SROC	PROC	AROC	MATSU	CYBER	AARM	SHIHEDAH
RBSE	70.00%	70.00%	10.00%				
John Halligan	10.00%	15.30%	30.00%	11.50%	16.00%	33.33%	
James Blom	10.00%	14.70%	30.00%	6.00%	16.00%	33.33%	
Eugene Huang	10.00%			6.00%	8.00%		
William Magnuson			30.00%		15.00%	33.33%	
Clare Bertucio				12.50%	20.00%		
Select HealthCare				18.00%			
Erickson				18.00%			
Lund				9.00%			
Bob Sollaccio				10.00%			
Simerville				9.00%			
Select Fund II					25.00%		
Essam Shihedah							100.00%

RBSE Allocations	Direct Shares	RBSE Mgmt Shares	Total Shares	% Shares
Dan Moore	250,000	368,032	618,032	12.13%
Eugene Huang	250,000	101,875	351,875	6.91%
Diane Heaton	500,000	363,375	863,375	16.95%
Larry Dardick	300,000	53,437	353,437	6.94%
Peter Morgan		53,437	53,437	1.05%
Michael Taylor	125,000	26,719	151,719	2.98%
RBS Holding Company, LLC		101,875	101,875	2.00%
John Halligan	500,000		500,000	9.82%
Darren Little	250,000		250,000	4.91%
James Blom	250,000		250,000	4.91%
John Melton	250,000		250,000	4.91%
William Wisbeck	250,000		250,000	4.91%
Richard McGahan	200,000		200,000	3.93%
Seto Investments, LLC	150,000		150,000	2.94%
Daniel Demonbreun	100,000		100,000	1.96%
Quackenbush Family Invest	500,000		500,000	9.82%
Estate of Koppolu Sarma	150,000		150,000	2.94%
	4,025,000	1,068,750	5,093,750	100.00%

Question 5. Were any assets transferred, whether by gift or sale from the predecessor organization to you?

Depreciable Assets:	
Goodwill	205,000,000
Building	8,000,000
Patient House	1,000,000
Linear Accelerators (5)	10,000,000
CyberKnife	5,000,000
Total	229,000,000

AURORA INTEGRATED ONCOLOGY FOUNDATION

GRANT POLICIES AND PROCEDURES

Aurora Integrated Oncology Foundation (the "Foundation") offers a grant and scholarship program. The following is a summary of the Foundation's policies and procedures regarding these programs.

Grant Committee

All of the Foundation's grant and scholarship programs shall be overseen and managed by a Grant Committee. The Grant Committee will initially be comprised of the Directors of the Foundation. The Chair of the Foundation shall serve as Chair of the Grant Committee. The Grant Committee is responsible for reviewing and screening all applications for funding and will select funding recipients according to the procedures set forth below.

Grant Programs

The Foundation will consider grants from a variety of sources. All grant requests will be evaluated in accordance with the Foundation's stated priority to improve access to oncology care to individuals in Alaska.

Grant Procedures

The grant procedure used by the Foundation is determined by the status of the organization or individual requesting the grant or scholarship. The procedures for each is discussed in more detail below.

1. Grants to Organizations

The Foundation shall accept grant requests from organizations that conduct charitable activities. Interested organizations must submit a written grant proposal as well as organizational information and documentation sufficient for the Foundation to ensure charitable use of grant funds. Requests for grant funding will be reviewed by the Grant Committee. Throughout the entire selection process, applicants will be evaluated and selected based on the Foundation's grant priorities (noted above).

The awarding of grants will be based solely upon the objective judgment of the Grant Committee as to which applicants demonstrate the greatest potential for utilizing the resources to fulfill the Foundation's stated objectives.

Grants will only be made to organizations that are tax-exempt under Internal Revenue Code ("Code") Section 501(c)(3). Grant recipients will receive an award letter in substantially the format attached hereto as Exhibit 1.

2. Grants to Individuals

The Foundation offers grants to individuals for study at an educational institution

The Foundation may provide scholarship grants to individuals for study at an educational institution (as defined in Code Section 170(b)(1)(A)(ii)). Interested students must complete and submit applications for the scholarship program. A copy of the application form is attached as Exhibit 2. The application requires applicants to provide comprehensive information including: a complete biographical history with supporting materials; a description of their academic careers; a detailed statement of their educational plans; letters of reference (including recommendations from teachers and/or administrators); and an essay on a topic to be determined by the Grant Committee.

The applications submitted will be reviewed by the Grant Committee. Throughout the entire selection process, applicants will be evaluated and selected based on the following criteria, all of which are related to and designed to effectuate the charitable purposes of the Foundation. Each applicant must be enrolled in a primary school, high school, higher education institution or professional training program.

The awarding of the scholarship will be based solely upon the objective judgment of the Grant Committee as to which candidates demonstrate the greatest potential for utilizing the resources offered by the scholarship program. Once selected to receive a scholarship, the student will receive an award letter in substantially the format attached hereto as Exhibit 3.

Monitoring, Oversight, and Record Retention Procedures

Oversight procedures to insure that all disbursements of grant funds are in furtherance of the Foundation's charitable purposes will be provided by Foundation staff members. The Foundation's procedures will require the Foundation to investigate in the event that information indicates that all or any part of the grant funds are not being used in furtherance of its purposes, to recover to the extent possible any impermissibly diverted funds, and to ensure that grant funds still held by the recipient are dedicated to the purposes of the grant.

All records, reports, evaluations and financial information pertaining to the Foundation, its programs and operations, and the use of its grants are retained in safekeeping at the Foundation's offices. In all cases, such records are kept for at least three (3) years after the scholarship is paid to the recipient.

Conflicts of Interest

The Foundation's Conflicts of Interest Policy shall apply to any potential conflict during the grant process.

Exhibit 1

[Date]

[Name]

[Address]

Dear [●]:

Aurora Integrated Oncology Foundation (the "Foundation") is pleased to inform you that it has approved a grant of \$[●].

The grant must be used for your general charitable purposes **[OR insert specific grant purposes]**. The grant may not be used for any of the following purposes: to carry on propaganda, or attempt to influence legislation or the outcome of any public election; to carry on, whether directly or indirectly, any voter registration drive; to make grants to individuals or to other organizations; or to undertake any activities for a purpose other than that set forth above.

You agree that any funds not expended or committed for the purposes of the grant set forth above will be returned to the Foundation.

[Optional Language: You agree to provide a report to the Foundation at least annually regarding the use of the grant funds as well as a final report upon expenditure of all grant funds.]

[Optional Language: The Foundation may use your name in its fundraising and other materials, including, but not limited to identifying you as a grant recipient and describing your progress.]

If this letter correctly sets forth your understanding of the arrangements made regarding this grant, please countersign and return the attached copy of this letter to [●]. The Foundation will make the grant funds available after receipt by the Foundation of a countersigned copy of this letter.

On behalf of the Foundation, may I extend every good wish for the success of this endeavor.

Sincerely,

AURORA INTEGRATED ONCOLOGY
FOUNDATION

By: _____

I have read this letter, understand it and agree to abide by its terms.

Date: _____

Name:

Title:

Exhibit 2

**Aurora Integrated Oncology Foundation
Scholarship Application**

Note: All decisions concerning selection of scholarship recipients are made by a Grant Committee that is solely responsible for the final selection and the award of scholarships to individuals so selected. The Foundation prohibits the awarding of any scholarship to a relative of any member of the Grant Committee and, further, prohibits giving consideration of any such award. "Relatives" include ancestors, spouses, siblings, children and the spouses, siblings and children of such individuals. Adopted children and stepchildren are included in this definition.

Your application will be considered after all forms have been completed and all documents received at the Grant Committee's office on or before the deadline of _____, 20___. Please be sure to:

1. Fill out the application form completely prior to submission.
2. Enclose material, including your academic transcripts and letters of recommendation, to support your application.

Mail your application to:

Aurora Integrated Oncology Foundation
ATTN: Chair
1044 Jackson Felts Road
Joelton, TN 37080

Before you begin, please be sure you have carefully read the application instructions

Last Name	First Name	Middle Initial
-----------	------------	----------------

Mailing Address

City	State	Zip Code
------	-------	----------

High School/College Name and Location

Attachments

- ☐ Letter of recommendation
- ☐ Proof of enrollment/acceptance at educational institution
- ☐ Statement of Educational Plans
- ☐ Essay
- ☐ Statement of Academic History

I hereby certify that all information and attachments are true to my knowledge. I understand that false information may disqualify me from consideration for this award.

Dated: _____, 20_____

Signature

Exhibit 3

Scholarship Award Letter

[Date]

Inside Address

Dear _____:

Aurora Integrated Oncology Foundation (the "Foundation") is pleased to inform you that it has awarded you a scholarship award to assist you with your educational studies at **[name of educational institution]**.

The scholarship will provide you with a one-time cash payment of \$_____ to assist you in paying for expenses related to your enrollment and study at **[name of educational institution]** for the 20__ semester. By accepting these funds, you agree that they will be used for the following purposes;

- to pay tuition and fees required for enrollment at an educational institution; or
- to pay for fees, books, supplies and equipment required for courses of instruction at such educational institution.

Failure to use the funds for these purposes may result in them being considered taxable income that is reportable to the IRS.

By accepting the funds, you also agree that you will provide a report of the courses you take and grades received in such courses for each academic semester covered by the scholarship grant. If you are not taking courses (i.e., preparing a doctoral thesis), then you must provide a brief report on the progress of the paper or project for each academic semester covered by the scholarship grant. Such report must be approved by the faculty member supervising your educational activities. You must also provide a final summary report once your thesis or project is complete.

You agree that the Foundation may use your name in its fundraising and other materials, including, but not limited to identifying you as a scholarship recipient;

If this letter correctly sets forth your understanding of the arrangements made regarding this scholarship, please countersign and return the attached copy of this letter Aurora Integrated Oncology Foundation, 1044 Jackson Felts Road, Joelton, TN 37080, ATTN: Chair. The Foundation will forward full payment of the scholarship amount to you upon receipt of a countersigned copy of this letter.

On behalf of the Foundation, may I extend every good wish for your future success.

Sincerely,

AURORA INTEGRATED ONCOLOGY FOUNDATION

By: _____
Name:
Title:

I have read this letter, understand it and agree to abide by its terms.

By: _____
Name

Delaware

The First State

Page 1

*I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF
DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT
COPY OF THE CERTIFICATE OF INCORPORATION OF "AURORA INTEGRATED
ONCOLOGY FOUNDATION", FILED IN THIS OFFICE ON THE FOURTEENTH
DAY OF APRIL, A.D. 2022, AT 6:20 O`CLOCK P.M.*



Jeffrey W. Bullock, Secretary of State

6739334 8100
SR# 20221467037

Authentication: 203242231
Date: 04-21-22

You may verify this certificate online at corp.delaware.gov/authver.shtml

**CERTIFICATE OF INCORPORATION
OF
AURORA INTEGRATED ONCOLOGY FOUNDATION**

THE UNDERSIGNED, for the purpose of forming a nonstock corporation pursuant to Section 102 of the General Corporation Law of the State of Delaware hereby certifies:

FIRST: The name of the Corporation is Aurora Integrated Oncology Foundation.

SECOND: The address of the registered office of the Corporation in the State of Delaware is 8 The Green STE R, Dover, County of Kent, Delaware 19901. The name of the registered agent of the Corporation at such address is Resident Agents, Inc.

THIRD: The Corporation is organized and shall be operated exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as now in effect or as may hereafter be amended (the "Code").

Notwithstanding any other provisions of this certificate, the Corporation shall not conduct or carry on any activities not permitted to be conducted or carried on by an organization exempt under Section 501(c)(3) of the Code.

In furtherance thereof, the Corporation may receive property by gift, devise or bequest, invest or reinvest the same, and apply the income and principal thereof, as the Board of Directors may from time to time determine, either directly or through contributions to any charitable organization or organizations, exclusively for charitable purposes, and engage in any lawful act or activity for which corporations may be organized under the Delaware General Corporation Law.

In furtherance of its corporate purposes, the Corporation shall have all the general powers enumerated in Sections 121 and 122 of the Delaware General Corporation Law as now in effect or as may hereafter be amended, together with the power to solicit grants and contributions for such purposes.

FOURTH: The Corporation shall not have authority to issue capital stock.

FIFTH: The name and mailing address of the incorporator is:

<i>Name</i>	<i>Address</i>
Laura N. Quant	Nixon Peabody LLP 1300 Clinton Square Rochester, NY 14604

SIXTH: Except as otherwise provided by law, or in any By-law of the Corporation, the business of the Corporation shall be managed and all of the powers of the Corporation shall be exercised by the Board of Directors of the Corporation.

SEVENTH: The duration of the existence of the Corporation is perpetual.

EIGHTH: No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to any director or officer of the Corporation, or any other private person, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered to or for the Corporation and to make payments and distributions in furtherance of the purposes set forth in Article THIRD hereof.

The Corporation shall not carry on any propaganda activities, or otherwise attempt to influence legislation, and the Corporation shall not participate in or intervene in (including the publishing or distribution of statements concerning) any political campaign on behalf of (or in opposition to) any candidate for public office.

Notwithstanding any other provision of this Certificate of Incorporation, the Corporation shall not directly or indirectly carry on any activity which would prevent it from obtaining exemption from Federal income taxation as a corporation described in Section 501(c)(3) of the Code, or cause it to lose such exempt status, or carry on any activity not permitted to be carried on by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code.

NINTH: In the event of the dissolution or final liquidation of the Corporation, all of the remaining assets and property of the Corporation shall, after paying or making provision for the payment of all of the liabilities and obligations of the Corporation and for necessary expenses thereof, be distributed to such organization or organizations organized and operated exclusively for charitable purposes as shall at the time qualify as an exempt organization or organizations under Section 501 (c)(3) of the Code as the Board of Directors shall determine. In no event shall any of the assets or property be distributed to any director or officer, or any private individual.

TENTH: To the fullest extent permitted by the Delaware General Corporation Law, as now in effect or as may hereafter be amended, no director or officer of the Corporation shall be personally liable to the Corporation for monetary damages for any breach of fiduciary duty as a director or officer; provided, however, such relief from liability shall not apply in any instance where such relief is inconsistent with any provision of the Code applicable to corporations described in Section 501(c)(3) of the Code.

IN WITNESS WHEREOF, the undersigned has executed this Certificate of Incorporation this 14th day of April, 2022.

/s/Laura N. Quant

Laura N. Quant, Incorporator

BYLAWS

AURORA INTEGRATED ONCOLOGY FOUNDATION

(formed under the Delaware General Corporation Law)

Adopted: 05/10/2022

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ARTICLE I OFFICES

The principal office of the Corporation shall be located within or without the State of Delaware, at such place as the Board of Directors shall from time to time designate. The Corporation may maintain additional offices at such other places as the Board of Directors may designate. The Corporation shall have and maintain within the State of Delaware a registered office at such place as may be designated by the Board of Directors.

ARTICLE II MEMBERS

The members of the Corporation are the members of the Board of Directors; therefore, an act of the Board of Directors is also action of the members of the Corporation.

ARTICLE III BOARD OF DIRECTORS

Section 3.01 Power of Board and Qualification of Directors. The business and affairs of the Corporation shall be managed by or under the direction of its Board of Directors. The Board of Directors shall consist of individuals who represent the community served by the Corporation.

Section 3.02 Number and Term of Office.

(a) The number of directors constituting the entire Board of Directors shall be at least three (3), the number to be determined from time to time by action of the Board of Directors, provided that no decrease in the number of directors shall shorten the term of any incumbent director. As used in this Article, “entire Board of Directors” means the total number of directors entitled to vote which the Corporation would have if there were no vacancies.

(b) Directors shall serve three (3) year terms. Directors shall be divided into three (3) classes of approximately the same size. The Board of Directors shall elect one class of directors at each Annual Meeting by plurality vote. Directors shall serve until their successors are elected and qualified.

(c) Directors shall serve a maximum of three (3) consecutive full three (3) year terms after which a director must be absent from the Board of Directors of a minimum of one (1) year before being eligible for election as a Director.

(d) Each director shall have one vote. Directors shall not vote by proxy.

Section 3.03 Vacancies and Newly-Created Directorships. Vacancies and newly-created directorships resulting from any increase in the authorized number of directors shall be filled by the Board. A director elected to fill a vacancy shall hold office until the next annual meeting and until his successor is elected and qualified.

Section 3.04 Removal of Directors. Any one or more of the directors may be removed with cause at any time by majority vote of the entire Board of Directors.

Section 3.05 Resignations. Any director may resign at any time upon written notice to the Corporation. Such resignation shall take effect at the time specified therein, and unless otherwise specified therein no acceptance of such resignation shall be necessary to make it effective.

Section 3.06 Quorum. Unless a greater proportion is required by law or by the Certificate of Incorporation, a majority of the entire Board of Directors shall constitute a quorum for the transaction of business.

Section 3.07 Voting by Board of Directors.

(a) Except as otherwise provided by law or by the Certificate of Incorporation or these Bylaws, the vote of a majority of the Directors present at the meeting at which a quorum is present shall be the act of the Board.

(b) The following actions (in addition to those otherwise provided in these Bylaws) require approval by majority vote of the entire Board of Directors:

- (i) approval of any amendments to the Certificate of Incorporation;
- (ii) approval of a merger or consolidation of the Corporation;
- (iii) approval of the dissolution of the Corporation; and
- (iv) approval of any sale, lease, mortgage, exchange or other disposition of all or substantially all of the Corporation's assets (including real property).

Section 3.08 Annual Meeting of the Board. An annual meeting of the Board of Directors shall be held each calendar year without notice at such time and place as shall be fixed by resolution of the Board of Directors, for the purpose of election of directors and officers as well as for the transaction of such other business as may properly come before the meeting.

Section 3.09 Special Meetings of the Board. Special meetings of the Board may be held at any time whenever called by the Chair, if any, or any two (2) directors upon written request to the Secretary. Notice of a Special meeting shall be given orally, by e-mail or by mail and shall state the purposes, time and place of the meeting. Only business specifically set forth in the notice shall be conducted at the special meeting. If notice is given orally, in person or by telephone, it shall be given not less than one (1) day before the meeting; if it is given by e-mail or by mail, it shall be given not less than five (5) days before the meeting. If notice is sent by e-mail, notice is given when directed to the individual's e-mail address provided by the individual to the Corporation; provided, that notice shall not be deemed delivered if: (a) the Corporation is unable to deliver two (2) consecutive notices to the individual by e-mail; or (b) the Corporation otherwise becomes aware that notice cannot be delivered to the individual by e-mail.

Section 3.10 Place of Meetings.

Meetings of the Board of Directors may be held at such places within or without the State of Delaware as may be fixed by the Board.

Section 3.11 Informal Action by Directors; Meetings by Conference. Unless otherwise restricted by the Certificate of Incorporation or these Bylaws, any action required or permitted to be taken at any meeting of the Board of Directors may be taken without a meeting if all members of the Board consent thereto in writing, and the writing or writings are filed with the minutes of proceedings of the Board.

Unless otherwise restricted by the Certificate of Incorporation or these Bylaws, any one or more members of the Board may participate in a meeting of such Board by means of a telephone conference, electronic video screen communication or similar communications provided that all persons participating in the meeting can hear each other at the same time and each individual may participate in all matters before the Board, including, but not limited to, proposing, objecting to and voting upon a specific action taken at the meeting. Participation in a meeting by such means shall constitute presence in person at the meeting.

ARTICLE IV COMMITTEES

Section 4.01 Executive Committee and Other Committees of the Board..

The Board of Directors may establish and appoint members of an Executive Committee and other committees of the Board consisting of two (2) or more Directors by majority vote of the entire Board. These committees shall have such authority as the Board by resolution shall provide; the Executive Committee shall have all the authority of the Board, except that no committee shall have authority as to the following matters:

- (a) amending the Certificate of Incorporation;
- (b) adopting an agreement of merger or consolidation;
- (c) recommending the sale, lease or exchange of all or substantially all of the Corporation's property and assets;
- (d) recommending a dissolution of the Corporation or a revocation of dissolution; or
- (e) adopting, amending or repealing any Bylaws of the Corporation.

Any reference in these Bylaws to the Board of Directors shall include the Executive Committee unless the context or express provision otherwise indicates

Section 4.02 Committees of the Corporation. The Board of Directors may establish and appoint members of committees of the Corporation. The resolution authorizing any such committee shall set forth its duties and who may be eligible to serve. Such committees shall not

be a committee of the Board and shall not exercise any of the powers of the Board or have the authority to bind the Board.

Section 4.03 Service of Committees. Each committee of the Board of Directors shall serve at the pleasure of the Board. The designation of any such committee and the delegation thereto of authority shall not alone relieve any director of their duty under law to the Corporation.

Section 4.04 Committee Operations.

(a) Notice of committee meetings shall be provided in the same manner as meetings of the Board of Directors. Meetings of committees shall be held at such time and place as may be fixed by the Chair of the committee or by vote of a majority of all the members of the committee.

(b) Unless otherwise provided by resolution of the Board of Directors: (a) a majority of all of the members of a committee shall constitute a quorum for the transaction of business; and (b) the majority vote of committee members present at a meeting at which a quorum is present shall constitute action by a committee. The procedures and manner of acting of all committees shall be subject at all times to the directions of the Board of Directors

(c) Each committee of the Board of Directors shall serve at the pleasure of the Board. The designation of any such committee and the delegation thereto of authority shall not alone relieve any director of his duty under law to the Corporation.

(d) Minutes shall be kept of each meeting of each committee. Copies of the minutes of each such meeting shall be filed with the corporate records.

ARTICLE V
OFFICERS, AGENTS AND EMPLOYEES

Section 5.01 Officers. The Board of Directors shall elect or appoint such officers with such titles and duties as shall be determined by the Board of Directors which is not inconsistent with these Bylaws. The Chair, Vice Chair and Secretary shall be elected from among the Directors. The Treasurer need not be a member of the Board of Directors. Any two or more offices may be held by the same person.

Section 5.02 Term of Office, Vacancies and Removal. Each officer shall hold office for the term for which he is elected or appointed and until his successor is elected or appointed and qualified or until his earlier resignation or removal. All officers shall be elected or appointed at the annual meeting of the Corporation. Vacancies resulting from any resignation or removal may be filled by the Board of Directors. An officer appointed or elected to fill a vacancy shall hold office for the unexpired term of his predecessor in office, and until his successor is elected and qualified. Any officer may be removed by majority vote of the entire Board of Directors for cause; provided, however, that such removal shall be subject to any contractual agreements such officer may have with the Corporation.

Section 5.03 Resignation. Any officer may resign at any time by giving written notice to the Corporation. Unless otherwise specified in a written notice, the resignation shall be effective upon delivery to the Corporation.

Section 5.04 Powers and Duties of Officers. Subject to the control of the Board of Directors, all officers as between themselves and the Corporation shall have such authority and perform such duties in the management of the Corporation as may be provided by the Board and, to the extent not so provided, as generally pertain to their respective offices.

(a) **Chair.** The Chair shall preside at all meetings and of the Board of Directors at which the Chair is present. The Chair shall also perform such other duties as may be assigned from time to time by the Board.

(b) **Vice Chair.** The Vice Chair shall serve as an officer of the Corporation with such duties as may be assigned by the Board of Directors or the Chair.

(c) **Secretary.** The Secretary shall be responsible for the keeping of an accurate record of the proceedings of all meetings of the Board of Directors, shall give or cause to be given all notices in accordance with these Bylaws or as required by law, and, in general, shall perform all duties customary to the office of Secretary. The Secretary shall have custody of the corporate seal of the Corporation, if any; and he shall have authority to affix the same to any instrument requiring it; and, when so affixed, it may be attested by his signature. The Board of Directors may give general authority to any officer to affix the seal of the Corporation, if any, and to attest the affixing by his signature.

(d) **Treasurer.** The Treasurer shall have the custody of, and be responsible for, all funds and securities of the Corporation. He shall keep or cause to be kept complete and accurate accounts of receipts and disbursements of the Corporation, and shall deposit all moneys and other valuable property of the Corporation in the name and to the credit of the Corporation in such banks or depositories as the Board of Directors may designate. Whenever required by the Board of Directors, the Treasurer shall render a statement of accounts. He shall at all reasonable times exhibit the books and accounts to any officer or director of the Corporation, and shall perform all duties incident to the office of Treasurer, subject to the supervision of the Board of Directors, and such other duties as shall from time to time be assigned by the Board of Directors. The Treasurer shall, if required by the Board of Directors, give such bond or security for the faithful performance of his duties as the Board of Directors may require, for which he shall be reimbursed.

Section 5.05 Agents and Employees. The Board of Directors may appoint agents and employees who shall have such authority and perform such duties as may be prescribed by the Board. The Board may remove any agent or employee at any time with or without cause. Removal without cause shall be without prejudice to such person's contract rights, if any, and the appointment of such person shall not itself create contract rights.

ARTICLE VI INDEMNIFICATION AND INSURANCE

Section 6.01 Authorized Indemnification. Unless clearly prohibited by law or Section 6.02 of this Article, the Corporation shall indemnify any person (“Indemnified Person”) made, or threatened to be made, a party in any action or proceeding, whether civil, criminal, administrative, investigative or otherwise, including any action by or in the right of the Corporation, by reason of the fact that he or she (or his or her testator or intestate), whether before or after adoption of this Section, (a) is or was a Director or officer of the Corporation, or (b) in addition is serving or served, in any capacity, at the request of the Corporation, as a Director or officer of any other Corporation, or any partnership, joint venture, trust, employee benefit plan or other enterprise. The indemnification shall be against all judgments, fines, penalties, amounts paid in settlement (provided the Corporation shall have consented to such settlement) and reasonable expenses, including attorneys’ fees and costs of investigation, incurred by an Indemnified Person with respect to any such threatened or actual action or proceeding, and any appeal thereof.

Section 6.02 Prohibited Indemnification. The Corporation shall not indemnify any person if a judgment or other final adjudication adverse to the Indemnified Person (or to the person whose actions are the basis for the action or proceeding) establishes, or the Board of Directors in good faith determines, that such person’s acts were committed in bad faith or were the result of active and deliberate dishonesty and were material to the cause of action so adjudicated or that he or she personally gained in fact a financial profit or other advantage to which he or she was not legally entitled.

Section 6.03 Advancement of Expenses. The Corporation shall, on request of any Indemnified Person who is or may be entitled to be indemnified by the Corporation, pay or promptly reimburse the Indemnified Person’s reasonably incurred expenses in connection with a threatened or actual action or proceeding prior to its final disposition. However, no such advancement of expenses shall be made unless the Indemnified Person makes a binding, written commitment to repay the Corporation, with interest, for any amount advanced for which it is ultimately determined that he or she is not entitled to be indemnified under the law or Section 6.02 of this Article. An Indemnified Person shall cooperate in good faith with any request by the Corporation that common legal counsel be used by the parties to such action or proceeding who are similarly situated unless it would be inappropriate to do so because of actual or potential conflicts between the interests of the parties.

Section 6.04 Indemnification of Others. Unless clearly prohibited by law or Section 6.02 of this Article, the Board of Directors may approve Corporation indemnification as set forth in Section 6.01 of this Article or advancement of expenses as set forth in Section 6.03 of this Article, to a person (or the testator or intestate of a person) who is or was employed by the Corporation or who is or was a volunteer for the Corporation, and who is made, or threatened to be made, a party in any action or proceeding, by reason of the fact of such employment or volunteer activity, including actions undertaken in connection with service at the request of the Corporation in any capacity for any other Corporation, partnership, joint venture, trust, employee benefit plan or other enterprise.

Section 6.05 Proceedings Initiated by Indemnified Person. Notwithstanding any other provision in this Article, the Corporation shall not indemnify or advance expenses to an Indemnified Person for any liability or costs incurred in a proceeding or claim initiated or brought voluntarily by an Indemnified Person and not by way of defense (such as by counterclaim, cross-claim or third-party claim) or participated in as an intervenor or amicus curiae by the person seeking indemnification, unless such indemnification or advancement of expenses is found to be appropriate and is approved by two-thirds (2/3) vote of the entire Board of Directors.

Section 6.06 Determination of Indemnification. Indemnification mandated by a final order of a court of competent jurisdiction will be paid. After termination or disposition of any actual or threatened action or proceeding against an Indemnified Person, if indemnification has not been ordered by a court the Board of Directors shall, upon written request by the Indemnified Person, determine whether and to what extent indemnification is permitted pursuant to these Bylaws. Before indemnification can occur the Board of Directors must explicitly find that such indemnification will not violate the provisions of Section 6.02 of this Article. No Director with a personal interest in the outcome, or who is a party to such actual or threatened action or proceeding concerning which indemnification is sought, shall participate in this determination. If a quorum of disinterested Directors is not obtainable, the Board of Directors shall act only after receiving the opinion in writing of independent legal counsel that indemnification is proper in the circumstances under then applicable law and these Bylaws.

Section 6.07 Binding Effect. Any person entitled to indemnification under these Bylaws has a legally enforceable right to indemnification which cannot be abridged by amendment of these Bylaws with respect to any event, action or omission occurring prior to the date of such amendment.

Section 6.08 Insurance. The Corporation is not required to purchase Directors' and officers' liability insurance, but the Corporation may purchase such insurance if authorized and approved by the Board of Directors. To the extent permitted by law, such insurance may insure the Corporation for any obligation it incurs as a result of this Article or operation of law and it may insure directly the Directors, officers, employees or volunteers of the Corporation for liabilities against which they are not entitled to indemnification under this Article as well as for liabilities against which they are entitled or permitted to be indemnified by the Corporation.

Section 6.09 Nonexclusive Rights. The provisions of this Article shall not limit or exclude any other rights to which any person may be entitled under law or contract. The Board of Directors is authorized to enter into agreements on behalf of the Corporation with any Director, officer, employee or volunteer providing them rights to indemnification or advancement of expenses in connection with potential indemnification in addition to the provisions therefore in this Article, subject in all cases to the limitations of Section 6.02 of this Article.

ARTICLE VII CONFLICTS OF INTEREST

Section 7.01 Definition of Conflicts of Interest. A conflict of interest will be deemed to exist whenever an individual is in the position to approve or influence Corporation policies or actions which involve or could ultimately harm or benefit financially: (a) the individual; (b) any Family Member; (c) any corporation in which he or a Family Member is a director, trustee, officer, or owns (directly or indirectly) more than 35% of the total (combined) voting power; (d) any trust or estate in which he or a Family Member owns (indirectly or indirectly) more than 35% of the beneficial interest; or (e) any partnership or personal service corporation in which he or a Family Member owns (directly or indirectly) more than 5% of the profits interest. Service on the board of another not-for-profit corporation does not constitute a conflict of interest. “Family Member” includes: spouse; domestic partner; ancestors; brothers and sisters (whether whole or half-blood); children (whether natural or adopted); grandchildren; great-grandchildren; and spouses or domestic partners of brothers, sisters, children, grandchildren, and great-grandchildren.

Section 7.02 Disclosure of Conflicts of Interest. A Director or officer shall disclose a conflict of interest: (a) prior to voting on or otherwise discharging his duties with respect to any matter involving the conflict which comes before the Board or any committee; (b) prior to entering into any contract or transaction involving the conflict; (c) as soon as possible after the Director or officer learns of the conflict; and (d) on the annual conflict of interest disclosure form.

The Secretary of the Corporation shall distribute annually to all Directors, officers and key employees (as identified by the Corporation), a form soliciting the disclosure of all conflicts of interest, including specific information concerning the terms of any contract or transaction with the Corporation and whether the process for approval set forth in this policy was used. Such disclosure form may require disclosure of other relationships that may not constitute an actual conflict of interest, but which are required to be disclosed in order for the Corporation to comply with its annual reporting requirements.

Section 7.03 Approval of Contracts and Transactions Involving Potential Conflicts of Interest. A Director or officer who has or learns about a potential conflict of interest should disclose promptly to the Secretary of the Corporation the material facts surrounding any potential conflict of interest, including specific information concerning the terms of any contract or transaction with the Corporation. All effort should be made to disclose any such contract or transaction and have it approved by the Board before the arrangement is entered into.

Following receipt of information concerning a contract or transaction involving a potential conflict of interest, the Board shall consider the material facts concerning the proposed contract or transaction, including the process by which the decision was made to recommend entering into the arrangement on the terms proposed. The Board shall approve only those contracts or transactions in which the terms are fair and reasonable to the Corporation and the arrangements are consistent with the best interests of the Corporation. Fairness includes, but is not limited to, the concepts that the Corporation should pay no more than fair market value for any goods or services which the Corporation receives and that the Corporation should receive

fair market value consideration for any goods or services that it furnishes others. The Board shall set forth the basis for its decision with respect to approval of contracts or transactions involving conflicts of interest in the minutes of the meeting at which the decision is made, including the basis for determining that the consideration to be paid is fair to the Corporation.

Section 7.04 Validity of Actions. No contract or other transaction between the Corporation and one or more of its Directors or officers, or between the Corporation and any other corporation, firm, association or other entity in which one or more of its Directors or officers are directors or officers, or have a substantial financial interest, shall be either void or voidable for this reason alone or by reason alone that such Director or Directors or officer or officers are present at the meeting of the Board of Directors, or of a committee thereof, which authorizes such contract or transaction, or that his or their votes are counted for such purpose, if the material facts as to such Director's or officer's interest in such contract or transaction and as to any such common directorship, officership or financial interest are disclosed in good faith or known to the Board or committee, and the Board or committee authorizes such contract or transaction by a vote sufficient for such purpose without counting the vote or votes of such interested Director or officers. Common or interested Directors may be counted in determining the presence of a quorum at a meeting of the Board of Directors or committee which authorizes such contract or transaction. At the time of the discussion and decision concerning the authorization of such contract or transaction, the interested Director or officer should not be present at the meeting.

Section 7.05 Employee Conflicts of Interest. An employee of the Corporation with a potential conflict of interest in a particular matter shall promptly and fully disclose the potential conflict to his supervisor. The employee shall thereafter refrain from participating in deliberations and discussion, as well as any decisions, relating to the matter and follow the direction of the supervisor as to how the Corporation decisions which are the subject of the conflict will be determined. The Chair shall be responsible for determining the proper way for the Corporation to handle Corporation decisions which involve unresolved employee conflicts of interest. In making such determinations, the Chair may consult with legal counsel.

The Chair shall report to the Board at least annually concerning employee conflicts of interest which have been disclosed and contracts and transactions involving employee conflicts which the Chair has approved.

ARTICLE VIII COMPENSATION

Section 8.01 Reasonable Compensation. It is the policy of the Corporation to pay no more than reasonable compensation for personal services rendered to the Corporation by directors, officers and employees.

Section 8.02 Approval of Compensation. The Board of Directors must approve in advance the amount of all compensation for directors, officers and other disqualified persons of the Corporation.

Before approving the compensation of an individual, the Board shall determine that the total compensation to be provided by the Corporation to the individual is reasonable in amount in light of the position, responsibility and qualification of the individual for the position held, including the result of an evaluation of the individual's prior performance for the Corporation, if applicable. In making the determination, the Board shall consider total compensation to include the salary and the value of all benefits provided by the Corporation to the individual in payment for services. At the time of the discussion and decision concerning an individual's compensation, the individual should not be present in the meeting. The Board shall obtain and consider appropriate data concerning comparable compensation paid to similar individuals in like circumstances.

The Board shall set forth the basis for its decisions with respect to compensation in the minutes of the meeting at which the decisions are made, including the conclusions of the evaluation and the basis for determining that the individual's compensation was reasonable in light of the evaluation and the comparability data.

ARTICLE IX MISCELLANEOUS

Section 9.01 Fiscal Year. The fiscal year of the Corporation shall commence January 1st in each calendar year and end on December 31st.

Section 9.02 Corporate Seal. The corporate seal shall be circular in form, shall have the name of the Corporation inscribed thereon and shall contain the words "Corporate Seal" and "Delaware" and the year the Corporation was formed in the center, or shall be in such form as may be approved from time to time by the Board of Directors.

Section 9.03 Checks, Notes, Contracts. The Board of Directors shall determine who shall be authorized from time to time on the Corporation's behalf to sign checks, drafts, or other orders for payment of money; to sign acceptances, notes, or other evidences of indebtedness; to enter into contracts; or to execute and deliver other documents and instruments.

Section 9.04 Books and Records. There shall be kept at the office of the Corporation: (1) correct and complete books and records of account; (2) minutes of the proceedings of the Board of Directors; (3) a current list of the Directors and officers of the Corporation and their residence addresses; (4) a copy of these Bylaws; (5) a copy of the Corporation's application for recognition of exemption with the Internal Revenue Service; and (6) copies of the past three (3) years information returns and Forms 990-T, if any, filed with the Internal Revenue Service. Any of the books, minutes and records of the Corporation may be in written form or in any other form capable of being converted into written form within a reasonable time.

Section 9.05 Loans to Directors and Officers. No loans other than through the purchase of bonds, debentures, or similar obligations of the type customarily sold in public offerings, or through ordinary deposit of funds in a bank, shall be made by the Corporation to its directors or officers, or to any other corporation, firm, association or other entity in which one or more of its directors or officers are directors or officers or hold a substantial financial interest,

either directly or indirectly, except loans made to another corporation defined as a nonstock corporation under Delaware General Corporation Law.

ARTICLE X AMENDMENTS

Bylaws of the Corporation may be amended or repealed by the Board of Directors.

AURORA INTEGRATED ONCOLOGY FOUNDATION

Charity Care/Financial Assistance Policy (“Policy”)

I. PURPOSE:

To set forth the procedure by which a patient may apply for financial assistance for medically necessary care provided by Aurora Integrated Oncology Foundation and its employed providers. This Policy is intended to comply with the requirements of Internal Revenue Service (IRS) Code 501(r) and the Patient Protection and Affordable Care Act of 2010 and will be updated from time to time to the extent required by applicable law.

II. SCOPE:

This Policy applies to eligible services delivered and billed by Aurora Integrated Oncology Foundation. Throughout this Policy, Aurora Integrated Oncology Foundation is referred to as the “Foundation.” Under this Policy, “eligible services” are defined as (a) medically necessary services; (b) services for a condition that, if not treated promptly, would lead to an adverse change in health status of a patient; and (c) medical services and supplies that are reasonable and necessary for the diagnosis and treatment of illness or injury. Examples of services that are generally not considered eligible for financial assistance under this Policy include, elective procedures and other non-medically necessary services.

Services delivered at the Foundation by the providers listed in Section B of Exhibit A are not subject to this Policy and these providers may or may not offer financial assistance. Questions regarding whether a particular provider is subject to this Policy may be directed to Corporate Compliance by calling [Corporate Compliance phone number to be inserted].

A copy of this Policy is posted on the Foundation’s web site at [Foundation website address to be inserted]. The Foundation also maintains a separate billing and collections policy which sets forth the actions that the Foundation may take in the event of non-payment of amounts determined to be a patient’s responsibility, a free copy of which can be obtained by contacting our financial counselors at [financial counselor’s phone number/email to be inserted].

III. POLICY:

The Foundation is committed to providing financial assistance to persons who have health care needs and are uninsured, underinsured, ineligible for a government program, or otherwise unable to pay for medically necessary care based on their individual financial situation. It is the policy of the Foundation to accept all patients for medically necessary care, regardless of their ability to pay and to offer financial assistance to patients who are unable to pay their Foundation bills due to difficult financial situations, including indigence and excessive medical debt. The Foundation does not discriminate against any person on the basis of race, color, national origin, disability, or age and with other federal, state, or agency regulations and policies in admission, treatment, or participation in its programs, services, and activities or in employment, or on the basis of sex in its health programs and activities. A Foundation financial counselor, designated business office

representative, or committee with authority to offer financial assistance will review each individual case and make a determination of financial assistance that may be offered.

Accordingly, this written Policy:

- Includes eligibility criteria for financial assistance;
- Describes the basis for calculating amounts charged to patients eligible for financial assistance;
- Describes the method by which patients may apply for financial assistance;
- Describes how the Foundation will widely publicize this Policy;
- Describes the limit on amounts that the Foundation will charge for medically necessary care provided to individuals eligible for financial assistance to Amounts Generally Billed (as defined on Exhibit E).

Financial assistance is not considered to be a substitute for personal responsibility. Patients are expected to cooperate with the Foundation procedures for obtaining financial assistance or other forms of payment or external financial assistance, and to contribute to the cost of their care based on their individual ability to pay. Individuals with the financial capacity to purchase health insurance shall be encouraged to do so, as a means of assuring access to health care services, for their overall personal health, and for the protection of their individual assets.

IV. DEFINITIONS:

For the purpose of this Policy the following terms (whether capitalized or not) are defined:

Family: A family includes spouses, individuals with civil unions, parents and minor children regardless of residence. If a patient is claimed as a dependent on a person's income tax return, according to the IRS rules, then that person's income will be considered for purposes of determining eligibility for financial assistance.

Federal Poverty Guidelines: Federal Poverty Guidelines are updated annually in the Federal Register by the United States Department of Health and Human Services under authority of Section 9902 of Title 42 of the United States Code. Current guidelines can be referenced at <http://aspe.hhs.gov/POVERTY/>.¹

Gross Charges: The Foundation's fully established rates and total charges for the provision of patient care services before contractual allowances (the difference between what the health insurer allows for a service and what the provider charges for that service), other deductions from revenue, or negotiated discounts are applied.

Guarantor: An individual other than the patient who is responsible for payment of the patient's bill or debt if the patient fails or is unable to pay the bill or debt.

Household Income: Household income shall include the salaries, unemployment compensation, child support, any medical support obligations, alimony, social security income, disability

¹ The Health Resources & Services Administration ("HRSA") has determined that facilities located Guam are to use the poverty guidelines for the "48 Contiguous States and the District of Columbia" for 2021.

payments, pension or retirement income, rents, royalties, income from estates and trusts, legal judgments, dividends, equity in real property, capital gains, inheritances, non-cash benefits, interest/dividends, liquid assets, and all other taxable income under the IRS regulations. A household for purposes of calculating a patient's household income shall include all family members living in the residence.

Medically Necessary: Health care services that a licensed health care provider, exercising prudent clinical judgment, would provide, in accordance with generally accepted standards of medical practice, to a patient for the purpose of evaluating, diagnosing, preventing, or treating an acute or chronic illness, injury, disease, or its symptoms, and that are:

- Clinically appropriate in terms of type, frequency of use, extent, site, and duration, and consistent with the established diagnosis or treatment of the recipient's illness, injury, disease, or its symptoms;
- Not primarily for the convenience of the patient or the patient's family, caregiver, or health care provider; and
- No costlier than other items or services which would produce equivalent diagnostic, therapeutic, or treatment results as related to the recipient's illness, injury, disease, or its symptoms.

V. PROCEDURE:

A. Patient Eligibility Criteria. To receive financial assistance from the Foundation, a patient must first meet the following criteria:

i. Income & Assets. Eligibility for full financial assistance will be determined based on a combination of household income and assets.

a. Patients, or their Guarantors, with an annual Household Income, during the past twelve (12) months, below 300% of the Federal Poverty Guidelines and whose liquid assets do not exceed \$5,000 for an individual or \$10,000 for a family are eligible for full financial assistance. Full financial assistance is a complete write-off of the Foundation's charges for eligible services.

b. The Federal Poverty Guidelines in effect at the time the financial assistance determination is made will be used to determine if a patient's Household Income is below the applicable 300% of the Federal Poverty Guidelines. The current Federal Poverty Guidelines and the Foundation's asset guidelines are set forth on the attached Exhibit B.

ii. Medicaid Ineligible. In order to qualify for financial assistance, all other payment options must be exhausted, including private coverage, federal, territorial and local medical assistance programs, and other forms of assistance provided by third parties. Patients must apply for coverage to, and be denied in writing from, Medicaid prior to being considered for financial assistance. Failure or refusal to apply for Medicaid will result in an automatic denial for financial assistance. The Foundation's financial counselors will be available to provide assistance in completing the Medicaid coverage application.

iii. Eligible Services. Financial assistance will be considered only for Eligible Services. Elective procedures typically are not eligible services. The Foundation will consult with the patient's provider and/or the provider advisor appointed by the Foundation when questions arise as to whether a service is deemed an Eligible Service.

iv. Application. Patients must submit a completed financial assistance application and provide all necessary documentation as outlined in Exhibit C of this Policy. Applications will remain active for six (6) months. After that date, patients must submit a new application to the Foundation. A financial assistance application is attached to this Policy as Exhibit D.

B. Application Process. Applications for financial assistance should be submitted to a Foundation financial counselor together with all required supporting documentation as set forth on Exhibit C, for final approval from the [title of party who will approve applications to be inserted here], according to the process set forth in this section. Applications for financial assistance are available on the Foundation's website at [link to application to be inserted here] Additionally, the financial assistance application is attached to this Policy as Exhibit D.

i. Care management staff and financial counselors may inform patients of the availability of financial assistance for Eligible Services at any time during the course of treatment or the billing and collection cycle when a patient indicates inability to pay for care received from the Foundation. Additionally, the Foundation staff will offer each patient a paper copy of the plain language summary of this Policy as part of the intake or discharge process.

ii. A plain language summary of the Foundation's Policy is provided to each patient that summarizes the availability of financial assistance at the Foundation and describes the application process. A copy of this Policy, a plain language summary of this policy, and request/application forms for financial assistance will be widely available to prospective patients and their Guarantors at no charge.

iii. Completed applications for financial assistance may be made prior to, or after, the receipt of Eligible Services. Applicants should make every attempt to submit completed financial assistance applications within two hundred forty days (240) days from the receipt of their first bill. Eligibility will be effective back to the oldest date of Eligible Service with a patient balance.

iv. A financial counselor will assist and verify the completion of the financial assistance application prior to the final approval by [title of party who will approve applications to be inserted here]. Every effort will be made to obtain alternative sources of payment before financial assistance is approved.

C. Determination of Financial Assistance.

i. Financial assistance applications for the Foundation are generally reviewed within sixty (60) days of receipt of all necessary documentation.

ii. All patients will receive a written notice once a determination of eligibility has been made. The written notice shall include the basis upon which the Foundation has made its determination. Approval letters will be sent by a financial counselor.

iii. If a patient or Guarantor is denied financial assistance, he or she, or the patient's or Guarantor's agent, may appeal the decision within thirty (30) days. The patient or Guarantor, or his or her agent, must write an appeal letter to [title of party who will review appeals to be inserted here], as indicated in the denial letter. The patient's appeal letter must explain why the decision by the Foundation, to deny financial assistance is inappropriate. The appeal letter will be reviewed by the Foundation and a final decision will be made.

iv. [title of party who will approve applications to be inserted here] may approve any application for financial assistance if the application is complete and meets the income and asset guidelines, regardless of amount.

v. [title of party who may request approval from the CFO to be inserted here] may request approval from the Chief Financial Officer for a waiver of the eligibility requirements on a case-by-case basis as needed to prevent a medical hardship to a patient, as determined solely by the Foundation. The Foundation is under no obligation to grant a waiver.

vi. Once a patient or Guarantor has been determined by the Foundation to be eligible for financial assistance, the patient or Guarantor will not be charged more than the Amounts Generally Billed ("AGB") by the Foundation to individuals with insurance covering care for Eligible Services. A description of the Foundation's methodology is attached as Exhibit E to this Policy.

vii. A log will be maintained of financial assistance provided, indicating patient name, address, in/out patient, and the dollar amount.

viii. [title of party who will make charity care determinations to be inserted here] may direct that financial assistance be charged against restricted funds established for charity care purposes.

VI. PRESUMPTIVE ELIGIBILITY

The Foundation recognizes that not all patients are able to complete the financial assistance application or provide the required documentation. There may be instances where a patient's qualification for financial assistance is established without completing the formal financial assistance application. The Foundation may utilize other information to determine that a patient's account is uncollectible and classify the account as meeting eligibility criteria.

For example, only, presumptive eligibility may be granted to patients based on their eligibility for other programs or life circumstances such as:

- Homelessness or receipt of care from a homeless clinic;
- Participating in Woman, Infants and Children programs (WIC);
- Receiving Supplemental Nutritional Assistance Program (SNAP) benefits;
- Deceased patient with no known estate; or

- Annual household income, during the past twelve (12) months, below 250% of the Federal Poverty Guidelines.

This information will enable the Foundation to make an informed decision on the financial need of patients utilizing the best estimates available in the absence of information provided directly by the patient. A presumptive eligibility determination will be made prior to bad debt assignment after all other eligibility and payment sources have been exhausted. This enables the Foundation to screen all patients for financial assistance prior to pursuing any extraordinary collection actions. Patient accounts granted presumptive eligibility will be reclassified under this Policy. These accounts will not be sent to collection and will not be included in bad debt expense.

VII. DISTRIBUTION/PUBLICITY:

This Policy shall be distributed to the [President, Senior Management, Care Management, and Patient Accounting and Finance], in addition, this Policy, the application and plain language summary will be conspicuously posted on the Foundation's website at [insert link to policy here] and available in and available in the languages required by applicable law. The documents will be printable from the website and available in the patient waiting areas and designated registration areas of the Foundation. This information will also be made available upon request and free of charge and by mail. The Foundation's staff are educated about this Policy, and are instructed to inform and notify their community constituents of the availability of financial assistance at the Foundation.

VIII. FILING INSTRUCTIONS:

This Policy shall be filed in the [Patient Accounting] section of the Foundation Policy Manual and supersedes any and all previous policies issued relative to this subject.

EXHIBIT A
PROVIDER LIST

- A. With the exception of those providers listed in Section B below, Eligible Services billed by the Foundation on behalf of its providers are eligible for financial assistance under this Policy.
- B. Eligible Services provided at the Foundation by the providers listed below are not eligible for financial assistance under this Policy. These providers may or may not have financial assistance policies of their own.

1.[insert provider names here]

EXHIBIT B
INCOME AND ASSET GUIDELINES

The 2021 Federal Poverty Guidelines are as follows:

300% of the Federal Poverty Guideline

For families/households with more than eight (8) persons, add \$13,620 for each additional person.

Persons in Family/Household	Poverty Guideline
1	\$38,640
2	\$52,260
3	\$65,880
4	\$79,500
5	\$93,120
6	\$106,740
7	\$120,360
8	\$133,980

The Foundation's Household Income and asset guidelines are as follows:

- The following shall be excluded from household income: up to \$100,000, for patients under fifty-five (55), and \$150,000 for patients over fifty-five (55) in equity in a primary residence and up to \$5,000 in cash savings per patient and \$10,000 in cash savings per family.
- For patients under the age of eighteen (18), family income includes that of the parents and/or step-parents, unmarried or domestic partners, or guardians, who may or may not live with the minor, regardless of whether the step-parent adopted the minor patient.
- If patient or Guarantor is a homeowner, the Foundation will require a copy of the most recent Mortgage Statement.
- Self-employment will be calculated using the patient or Guarantor's tax return. Lines 8, 13, 24a, 24b, 30 and 31 will be added to compute gross income.

EXHIBIT C
FINANCIAL ASSISTANCE APPLICATION
REQUIRED ADDITIONAL DOCUMENTATION

The following additional documentation must accompany the completed financial assistance application:

- Complete copy of the most recent Federal Income Tax Return and all schedules;
- Copies of W-2 forms and 1099 for the previous year;
- Copies of the three (3) most recent, consecutive paycheck stubs or statement from employer;
- Copies of all of the patient's three (3) most recent bank statements, including but not limited to savings, checking, money market, IRA and 401K accounts;
- Copies of unemployment or disability compensation benefits;
- Copies of pension benefits;
- Copies of social security income (yearly statement, check or direct deposit);
- Copy of SNAP allocation;
- Copies of government assistance notices (including Department of Health and Human Services); and
- Letter of financial condition.

EXHIBIT D
FINANCIAL ASSISTANCE APPLICATION

EXHIBIT E
AMOUNTS GENERALLY BILLED

The Foundation determines Amounts Generally Billed (“AGB”) by using the look-back method. The AGB calculation is as follows:

1. The AGB is calculated by reviewing all past claims paid in full to the Foundation for medically necessary care by Medicare fee-for-service and all private health insurers, including co-insurance, copayments, and deductibles, during a specified twelve (12) month period.
2. The AGB for medically necessary care provided to a financial assistance eligible individual is determined by multiplying gross charges for that care by one or more AGB percentages.
3. The Foundation annually calculates its AGB percentages by dividing the sum of certain claims paid by Medicare fee-for-service and private insurers by the associated gross charges for those claims.
4. AGB percentages are applied by the 45th day after the end of the twelve (12) month calendar year period the Foundation used in calculating the AGB percentages.

The calculation of AGB is determined as follows:

Payer Group	Total Inpatient and Outpatient Gross Charges	Total Inpatient and Outpatient Claims Paid	AGB Percentage
Medicare & Private Health Insurers	\$140,000,000	\$70,700,000	50%

In the above example, the blended AGB percentage is equivalent to fifty percent (50%). Therefore, the discount off gross charges, will be no less than fifty percent (50%). The AGB discount will be recalculated annually.

AURORA INTEGRATED ONCOLOGY FOUNDATION

Billing and Collection Policy (“Policy”)

I. PURPOSE:

Aurora Integrated Oncology Foundation (hereafter the “Foundation”) has a fiduciary responsibility to appropriately bill and collect for patient services provided.

II. SCOPE:

This Policy applies to Aurora Integrated Oncology Foundation.

III. POLICY:

Our policy is to comply with state and federal law and regulations in performing all billing and collection functions. The Foundation does not discriminate on the basis of race, color, national origin, citizenship, religion, creed, sex, sexual preference, age, or disability, in its policies, or in its application of policies, concerning the acquisition and verification of financial information, pre-admission or pretreatment deposits, payment plans, deferred or rejected admissions, low income patient status determinations, or in its billing and collection practices.

IV. PROCEDURE:

1. **Collecting Information on Patient Health Coverage and Resources.** It is the patient’s responsibility to provide the Foundation with accurate information regarding health insurance, demographics and applicable financial resources to determine whether the patient is eligible for coverage through an existing private insurance or through available assistance programs. At the time a patient is scheduled, or at a time of patient registration, revenue cycle staff/front office staff will obtain and verify the financial information in order to determine responsibility of a payment of the Foundation bill. If the patient or guarantor is unable to provide the information needed, and the patient consents, the Foundation will make reasonable efforts to contact the appropriate parties for additional information while the patient is receiving services at the Foundation. All information will be confidential in accordance with applicable federal and state privacy laws.
2. **Patient Notice of Availability of Assistance.** Signs will be posted in patient waiting areas and designated registration areas to notify patients of the availability of financial assistance and other programs of assistance. The Foundation will provide information of the availability of financial assistance on all statements. The Foundation will notify the patient that it offers an interest free payment plan up to 18 months on all claims approved for partial financial assistance. The Foundation will provide a written notice of determination for all charity applications within 30 days of receiving a completed application and the required supporting documentation.

3. **Payment Plans, Deposits and Adjustments.**

Payment Plans: Payment plans will be offered to patients over charity care guidelines based on the total account balance:

- Balances from \$50.00 - \$149.99 will be set no less than \$25.00 per month.
- Up to 6 months for balances between: \$150.00 - \$500.00.
- Up to 12 months for balances of \$500.01 - \$5,000.00.
- Up to 18 months for balances greater than \$5,000.00 or patients receiving partial charity care (between 250% - 400% Federal Poverty Guidelines).

Arrangements outside of the above criteria will be managed by an outside company and will be considered a bad debt by the Foundation. Any arrangements outside the normal criteria must be signed off prior to being offered by the:

- [TBD - Title of party authorized to write-off patient balances] or balances up to \$5,000.00.
- The Chief Financial Officer for balances in excess of \$5,000.00.

Deposits:

- The Foundation may require a “pre-treatment” deposit of up to 100% for estimated charges.
- Patients qualifying for a partial charity care adjustment may be required to leave a deposit up to 20% of the estimated charges.

Self-Pay Adjustments:

- The Foundation may offer self-pay patients an adjustment up to 25% when payment in full is received within 30 days of verbal arrangement.
- The Foundation reserves the right to offer adjustments to settle disputed accounts.
- The [TBD - Title of party authorized to write-off patient balances] is authorized to remove patient balances in the name of customer service with documented disputes or when hardships exist.
- The Director – Patient Financial Services is authorized to offer up to 25% to resolve disputed accounts.
- Percentages above 25% must be approved by the Chief Financial Officer.

Small Balance Adjustments:

- Small balance will be written off up to \$24.99.
- Individual divisions will base their small balance allowance on co-pays and business line will establish the amounts.

4. **Charity Care.** See Foundation Charity Care & Financial Assistance Policy.

5. **Collection Practices.**

Internal Collection Practices:

- An initial bill will be sent to the party responsible for the patient’s personal financial obligations.

- The Foundation, or their designee, will document all subsequent billings, telephone calls, collection letters, personal contact notices, computer notifications, and any other notification method that constitutes an effort to contact the party responsible for the obligation.
- Documentation of alternative efforts to locate the party responsible for the obligation or the correct address on billings returned by the postal service as “incorrect address” or “undeliverable”.
- Documentation will reflect a continuous collection effort.
- A final notice will be sent giving the responsible party 10 days to make acceptable payment arrangements.

Accounts eligible to be referred for external collections includes:

- Accounts that have received a final notice and are considered “insured” and have not set up acceptable arrangements. Exception:
 - When a responsible party has multiple accounts already in bad debt or refuses to pay without a dispute, the Foundation may elect to issue a final notice before completing the entire internal collection process.
 - Patients who refuse to pay or cannot meet acceptable arrangements may default to the final notice.
 - Accounts that have defaulted on payment arrangements.
- The following situations may cause an account to be referred to an outside agency without receiving a final notice letter:
 - Accounts where the responsible party cannot be located (returned mail or unable to locate).
 - Patient states to only contact their attorney. We may refer these cases to our legal counsel and or collections.
 - Patients willing to make a payment arrangement that does not meet our criteria may be referred to an outside company to handle this arrangement.
 - Patients wishing to have a current balance combined with another account in collections.

External Collection Practices:

- Under the supervision of the Director – Patient Financial Services, combined balances under \$3,000.00 will be turned over to an external collection agency.
 - Combined balances exceeding \$3,000.00 will be referred to the Director – Patient Financial Services, or designee, with asset and employment verification.
 - After review of assets, the Director – Patient Financial Services, or designee, will make the determination to refer account(s) to a collection agency or Attorney to pursue legal activity.
 - Accounts returned from collection agencies as uncollectable may be referred for further collection activity up to and including legal activity.
 - The Foundation will not pursue collection efforts, directly or through collection agencies, on the portion of bill which patient has established eligibility for charity care.

- The Foundation will not add fees or interest in the pursuit of collecting outstanding balance owed by a patient unless the fee or interest is ordered by the court.
- The Foundation will not report a delinquent account to the credit bureau until after routine collections have been exhausted. The Foundation or its agent will send notification to each patient or responsible party that has been reported to the credit bureau.

Liens/Wage Garnishment: The Foundation should not institute a foreclosure on a primary residence to satisfy a medical debt and will restrict the use of liens on real estate to recover payment when a future transfer of the residence occurs. The Foundation should restrict the use of wage garnishment or seeking a bank execution to access a responsible party's funds to only those cases for which the Foundation anticipates such responsible party has the ability to pay the outstanding balance.

Power of Attorney and Declaration of Representative

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Aurora Integrated Oncology Foundation 1044 Jackson Felts Road Joelton, TN 37080		Taxpayer identification number(s) 88-1950708	
		Daytime telephone number	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Anita L. Pelletier, Esq., c/o Nixon Peabody LLP 1300 Clinton Square Rochester, NY 14604 Check if to be sent copies of notices and communications ☒	CAF No. 0200-62246R PTIN P01257925 Telephone No. 585-263-1164 Fax No. 866-947-0499 Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address Michael J. Cooney, Esq., c/o Nixon Peabody LLP 799 9th St., NW, Suite 500 Washington, DC 20001 Check if to be sent copies of notices and communications ☒	CAF No. _____ PTIN _____ Telephone No. 202-585-8188 Fax No. 866-473-0233 Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
All tax-exempt matters	1023	N/A

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific Use Not Recorded on CAF** ☐

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;
☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; _____

☐ Other acts authorized: _____

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here ☐ **►**

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

RS. Frech

Signature

5/4/2022

Date

Treasurer, Aurora Integrated Oncology Foundation

Title (if applicable)

Scott Frech

Print Name

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b** Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c** Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d** Officer—a bona fide officer of the taxpayer organization.
 - e** Full-Time Employee—a full-time employee of the taxpayer.
 - f** Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h** Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k** Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.
 - r** Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	NY/MA	4014056	<i>[Signature]</i>	5-10-2022
a	NY		<i>Michael J. Cooney</i>	5-10-2022

AURORA INTEGRATED ONCOLOGY FOUNDATION
1044 JACKSON FELTS ROAD
JOELTON, TN 37080

May 4, 2022

Internal Revenue Service
Cincinnati, Ohio
ATTN: EXPEDITE CLERK

RE: **Aurora Integrated Oncology Foundation**
EIN: 88-1950708

Dear Sir or Madam:

We are writing to request expedited treatment of the exemption application of Aurora Integrated Oncology Foundation (the "Organization").

The Organization received a funding commitment of \$10,000 from Eugene Huang, MD.

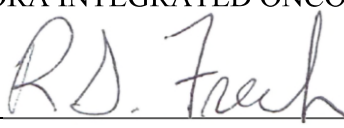
As described in more detail in the Organization's exemption application, the Organization was formed to improve the quality of and access to oncology care to residents of Alaska.

Receipt of the above contributions are dependent on the Organization receiving confirmation of its tax-exempt status by **July 1, 2022**.

Failure to obtain recognition as a tax-exempt organization will jeopardize the Organization's receipt of this funding resulting in the Organization's inability to commence services which will impact the communities it serves. Therefore, the Organization requests expedited review of its exemption application.

Very truly yours,

AURORA INTEGRATED ONCOLOGY FOUNDATION

By: 

Name: Scott Frech

Title: Treasurer, Aurora Integrated Oncology Foundation