

Before Starting the Project Application

To ensure that the Project Application is completed accurately, ALL project applicants should review the following information BEFORE beginning the application.

Things to Remember

- Additional training resources can be found on the HUD Exchange at <https://www.hudexchange.info/e-snaps/guides/coc-program-competition-resources/> - Program policy questions and problems related to completing the application in e-snaps may be directed to HUD via the HUD Exchange Ask A Question.
- Project applicants are required to have a Data Universal Numbering System (DUNS) number and an active registration in the Central Contractor Registration (CCR)/System for Award Management (SAM) in order to apply for funding under the Fiscal Year (FY) 2018 Continuum of Care (CoC) Program Competition. For more information see FY 2018 CoC Program Competition NOFA.
- To ensure that applications are considered for funding, applicants should read all sections of the FY 2018 CoC Program NOFA and the FY 2017 General Section NOFA.
- Detailed instructions can be found on the left menu within e-snaps. They contain more comprehensive instructions and so should be used in tandem with onscreen text and the hide/show instructions found on each individual screen.
- Before starting the project application, all project applicants must complete or update (as applicable) the Project Applicant Profile in e-snaps.
- Carefully review each question in the Project Application. Questions from previous competitions may have been changed or removed, or new questions may have been added, and information previously submitted may or may not be relevant. Data from the FY 2017 Project Application will be imported into the FY 2018 Project Application; however, applicants will be required to review all fields for accuracy and to update information that may have been adjusted through the post award process or a grant agreement amendment. Data entered in the post award and amendment forms in e-snaps will not be imported into the project application.
- Expiring Shelter Plus Care projects requesting renewal funding for the first time under 24 CFR part 578, and rental assistance projects can only request the number of units and unit size as approved in the final HUD-approved Grant Inventory Worksheet (GIW).
- Expiring Supportive Housing Projects requesting renewal funding for the first time under 24 CFR part 578, transitional housing, permanent supportive housing with leasing, rapid re-housing, supportive services only, renewing safe havens, and HMIS can only request the Annual Renewal Amount (ARA) that appears on the CoC's HUD-approved GIW. If the ARA is reduced through the CoC's reallocation process, the final project funding request must reflect the reduced amount listed on the CoC's reallocation forms.
- HUD reserves the right to reduce or reject any renewal project that fails to adhere to 24 CFR part 578 and the application requirements set forth in the FY 2018 CoC Program Competition NOFA.

1A. SF-424 Application Type

1. Type of Submission: Application

2. Type of Application: Renewal Project Application

If "Revision", select appropriate letter(s):

If "Other", specify:

3. Date Received: 08/09/2018

4. Applicant Identifier:

5a. Federal Entity Identifier:

5b. Federal Award Identifier: MI0578

This is the first 6 digits of the Grant Number, known as the PIN, that will also be indicated on Screen 3A Project Detail. This number must match the first 6 digits of the grant number on the HUD approved Grant Inventory Worksheet (GIW).

Check to confirm that the Federal Award Identifier has been updated to reflect the most recently awarded grant number

6. Date Received by State:

7. State Application Identifier:

1B. SF-424 Legal Applicant

8. Applicant

a. Legal Name: Community Rebuilders

b. Employer/Taxpayer Identification Number (EIN/TIN): 38-3094108

	c. Organizational DUNS:	948960398	PLUS 4	
--	--------------------------------	-----------	---------------	--

d. Address

Street 1: 1120 Monroe NW, Suite 220

Street 2:

City: Grand Rapids

County: Kent

State: Michigan

Country: United States

Zip / Postal Code: 49503

e. Organizational Unit (optional)

Department Name:

Division Name:

f. Name and contact information of person to be contacted on matters involving this application

Prefix: Ms.

First Name: Anna

Middle Name:

Last Name: Diaz

Suffix:

Title: Chief Operating Officer

Organizational Affiliation: Community Rebuilders

Telephone Number: (616) 458-5102

Extension: 122
Fax Number: (616) 458-8788
Email: adiaz@communityrebuilders.org

1C. SF-424 Application Details

9. Type of Applicant: M. Nonprofit with 501C3 IRS Status

10. Name of Federal Agency: Department of Housing and Urban Development

11. Catalog of Federal Domestic Assistance Title: CoC Program

CFDA Number: 14.267

12. Funding Opportunity Number: FR-6200-N-25

Title: Continuum of Care Homeless Assistance Competition

13. Competition Identification Number:

Title:

1D. SF-424 Congressional District(s)

14. Area(s) affected by the project (State(s) only): Michigan
(for multiple selections hold CTRL key)

15. Descriptive Title of Applicant's Project: First Step Housing

16. Congressional District(s):

a. Applicant: MI-003, MI-002
(for multiple selections hold CTRL key)

b. Project: MI-003, MI-002
(for multiple selections hold CTRL key)

17. Proposed Project

a. Start Date: 12/01/2019

b. End Date: 11/30/2020

18. Estimated Funding (\$)

a. Federal:

b. Applicant:

c. State:

d. Local:

e. Other:

f. Program Income:

g. Total:

1E. SF-424 Compliance

19. Is the Application Subject to Review By State Executive Order 12372 Process? a. Yes

If "YES", enter the date this application was made available to the State for review: 09/14/2018

20. Is the Applicant delinquent on any Federal debt? No

If "YES," provide an explanation:

1F. SF-424 Declaration

By signing and submitting this application, I certify (1) to the statements contained in the list of certifications** and (2) that the statements herein are true, complete, and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)

I AGREE:

21. Authorized Representative

Prefix: Mrs.

First Name: Vera

Middle Name: Jean

Last Name: Beech

Suffix:

Title: Executive Director

Telephone Number: (616) 458-5102
(Format: 123-456-7890)

Fax Number: (616) 458-8788
(Format: 123-456-7890)

Email: vbeech@communityrebuilders.org

Signature of Authorized Representative: Considered signed upon submission in e-snaps.

Date Signed: 08/09/2018

1G. HUD 2880

Applicant/Recipient Disclosure/Update Report - Form 2880
U.S. Department of Housing and Urban Development
OMB Approval No. 2510-0011 (exp.11/30/2018)

Applicant/Recipient Information

1. Applicant/Recipient Name, Address, and Phone

Agency Legal Name: Community Rebuilders

Prefix: Mrs.

First Name: Vera

Middle Name: Jean

Last Name: Beech

Suffix:

Title: Executive Director

Organizational Affiliation: Community Rebuilders

Telephone Number: (616) 458-5102

Extension:

Email: vbeech@communityrebuilders.org

City: Grand Rapids

County: Kent

State: Michigan

Country: United States

Zip/Postal Code: 49503

2. Employer ID Number (EIN): 38-3094108

3. HUD Program: Continuum of Care Program

4. Amount of HUD Assistance Requested/Received: \$824,451.00

(Requested amounts will be automatically entered within applications)

5. State the name and location (street address, city and state) of the project or activity: First Step Housing 1120 Monroe NW, Suite 220 Grand Rapids Michigan

Refer to project name, addresses and CoC Project Identifying Number (PIN) entered into the attached project application.

Part I Threshold Determinations

1. Are you applying for assistance for a specific project or activity? Yes
(For further information, see 24 CFR Sec. 4.3).

2. Have you received or do you expect to receive assistance within the jurisdiction of the Department (HUD), involving the project or activity in this application, in excess of \$200,000 during this fiscal year (Oct. 1 - Sep. 30)? For further information, see 24 CFR Sec. 4.9. Yes

Part II Other Government Assistance Provided or Requested/Expected Sources and Use of Funds

Such assistance includes, but is not limited to, any grant, loan, subsidy, guarantee, insurance, payment, credit, or tax benefit.

Department/Local Agency Name and Address	Type of Assistance	Amount Requested / Provided	Expected Uses of the Funds
NA	NA		NA

Part III Interested Parties

You must disclose:
 1. All developers, contractors, or consultants involved in the application for the assistance or in the planning, development, or implementation of the project or activity and
 2. any other person who has a financial interest in the project or activity for which the assistance is sought that exceeds \$50,000 or 10 percent of the assistance (whichever is lower).

Alphabetical list of all persons with a	Social Security No.	Type of	Financial Interest	Financial Interest
Renewal Project Application FY2018		Page 10		08/09/2018

reportable financial interest in the project or activity (For individuals, give the last name first)	or Employee ID No.	Participation	in Project/Activity (\$)	in Project/Activity (%)
NA	NA	NA	\$0.00	0%
NA				
NA				
NA				
NA				

Certification

Warning: If you knowingly make a false statement on this form, you may be subject to civil or criminal penalties under Section 1001 of Title 18 of the United States Code. In addition, any person who knowingly and materially violates any required disclosures of information, including intentional nondisclosure, is subject to civil money penalty not to exceed \$10,000 for each violation.

I certify that this information is true and complete.

I AGREE:

Name / Title of Authorized Official: Vera Beech, Executive Director

Signature of Authorized Official: Considered signed upon submission in e-snaps.

Date Signed: 07/31/2018

1H. HUD 50070

HUD 50070 Certification for a Drug Free Workplace

Applicant Name: Community Rebuilders

Program/Activity Receiving Federal Grant Funding: CoC Program

Acting on behalf of the above named Applicant as its Authorized Official, I make the following certifications and agreements to the Department of Housing and Urban Development (HUD) regarding the sites listed below:

I certify that the above named Applicant will or will continue to provide a drug-free workplace by:	
a. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the Applicant's workplace and specifying the actions that will be taken against employees for violation of such prohibition.	e. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph d.(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee on whose grant activity the convicted employee was working, unless the Federalagency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
b. Establishing an on-going drug-free awareness program to inform employees --- (1) The dangers of drug abuse in the workplace (2) The Applicant's policy of maintaining a drug-free workplace; (3) Any available drug counseling, rehabilitation, and employee assistance programs; and (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.	f. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph d.(2), with respect to any employee who is so convicted --- (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
c. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph a.;	g. Making a good faith effort to continue to maintain a drugfree workplace through implementation of paragraphs a. thru f.
d. Notifying the employee in the statement required by paragraph a. that, as a condition of employment under the grant, the employee will --- (1) Abide by the terms of the statement; and (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;	

Sites for Work Performance.

The Applicant shall list (on separate pages) the site(s) for the performance of work done in connection with the HUD funding of the program/activity shown above: Place of Performance shall include the street address, city, county, State, and zip code. Identify each sheet with the Applicant name and address and the program/activity receiving grant funding.)

Workplaces, including addresses, entered in the attached project application. Refer to addresses entered into the attached project application.

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and

X

accurate.

Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Authorized Representative

Prefix: Mrs.

First Name: Vera

Middle Name: Jean

Last Name: Beech

Suffix:

Title: Executive Director

Telephone Number: (616) 458-5102
(Format: 123-456-7890)

Fax Number: (616) 458-8788
(Format: 123-456-7890)

Email: vbeech@communityrebuilders.org

Signature of Authorized Representative: Considered signed upon submission in e-snaps.

Date Signed: 08/09/2018

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Statement for Loan Guarantees and Loan Insurance

The undersigned states, to the best of his or her knowledge and belief, that:

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions. Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file

the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate:

X

Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Applicant's Organization: Community Rebuilders

Name / Title of Authorized Official: Vera Beech, Executive Director

Signature of Authorized Official: Considered signed upon submission in e-snaps.

Date Signed: 08/09/2018

1J. SF-LLL

DISCLOSURE OF LOBBYING ACTIVITIES
Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352.
Approved by OMB0348-0046

HUD requires a new SF-LLL submitted with each annual CoC competition and completing this screen fulfills this requirement.

Answer "Yes" if your organization is engaged in lobbying associated with the CoC Program and answer the questions as they appear next on this screen. The requirement related to lobbying as explained in the SF-LLL instructions states: "The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action."

Answer "No" if your organization is NOT engaged in lobbying.

Does the recipient or subrecipient of this CoC grant participate in federal lobbying activities (lobbying a federal administration or congress) in connection with the CoC Program? No

Legal Name: Community Rebuilders
Street 1: 1120 Monroe NW, Suite 220
Street 2:
City: Grand Rapids
County: Kent
State: Michigan
Country: United States
Zip / Postal Code: 49503

11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

I certify that this information is true and complete.

X

Authorized Representative

Prefix: Mrs.

First Name: Vera

Middle Name: Jean

Last Name: Beech

Suffix:

Title: Executive Director

Telephone Number: (616) 458-5102
(Format: 123-456-7890)

Fax Number: (616) 458-8788
(Format: 123-456-7890)

Email: vbeech@communityrebuilders.org

Signature of Authorized Official: Considered signed upon submission in e-snaps.

Date Signed: 08/09/2018

Information About Submission without Changes

After Part 1 is completed; including this screen, Recipient Performance screen, and Renewal Grant Consolidation screen, then Parts 2-6, are available for review as "Read-Only;" except for 3A, 7A and 7B which are mandatory for all projects to update. After project applicants finish reviewing all screens, they will be guided to a "Submissions without Changes" Screen. At this screen, if applicants decide no edits or updates are required to any screens other than the mandatory questions, they can submit without changes. However, if changes to the application are required, e-snaps allows applicants to open individual screens for editing, rather than the entire application. After project applicants select the screens they intend to edit via checkboxes, click "Save" and those screens will be available for edit. Importantly, once an applicant makes those selections and clicks "Save" the applicant cannot uncheck those boxes.

If the project is a first-time renewal or selects "Fully Consolidated" on the Renewal Grants Consolidation screen, the "Submit Without Changes" function is not available, and applicants must input data into the application for all required fields relevant to the component type.

Recipient Performance

1. Has the recipient successfully submitted the APR on time for the most recently expired grant term related to this renewal project request? No

Explain why the APR for the most recently expired grant term related to this renewal project request has not been submitted.

First time renewal and grant term has not yet expired.

2. Does the recipient have any unresolved HUD Monitoring and/or OIG Audit findings concerning any previous grant term related to this renewal project request? No

3. Has the recipient maintained consistent Quarterly Drawdowns for the most recent grant term related to this renewal project request? No

Explain why the recipient has not maintained consistent Quarterly Drawdowns for the most recent grant term related to this renewal project request.

First time renewal for which less than one quarter has passed.

4. Have any Funds been recaptured by HUD for the most recently expired grant term related to this renewal project request? No

Renewal Grant Consolidation Screen

HUD encourages the consolidation of renewal grants. As part of the FY 2018 CoC Program project application process, project applicants can request their eligible renewal projects to be part of a Renewal Grant Consolidation. This process can consolidate up to 4 renewal grants into 1 consolidated grant. This means recipients no longer must wait for grant amendments to consolidate grants. All projects that are part of a renewal grant consolidation must expire in Calendar Year (CY) 2019, as confirmed on the FY 2018 Final GIW, must be to the same recipient, and must be for the same component and project type (i.e., PH-PSH, PH-RRH, Joint TH/PH-RRH, TH, SSO, SSO-CE or HMIS).

- 1. Is this project application requesting to be part of a renewal grant consolidation in the FY 2018 CoC Program Competition? No**
If “No” click on “Next” or “Save & Next” below to move to the next screen.

2A. Project Subrecipients

This form lists the subrecipient organization(s) for the project. To add a subrecipient, select the  icon. To view or update subrecipient information already listed, select the view  option.

Total Expected Sub-Awards: \$149,721

Organization	Type	Type	Sub-Award Amount
The Central Territory of Salvation Army	M. Nonprofit with 501C3 IRS Status		\$104,721
Arbor Circle	M. Nonprofit with 501C3 IRS Status		\$45,000

2A. Project Subrecipients Detail

a. Organization Name: The Central Territory of Salvation Army

b. Organization Type: M. Nonprofit with 501C3 IRS Status

c. Employer or Tax Identification Number: 38-2699001

	* d. Organizational DUNS:	125624804	PLUS 4	
--	----------------------------------	-----------	---------------	--

e. Physical Address

Street 1: 1215 E. Fulton

Street 2:

City: Grand Rapids

State: Michigan

Zip Code: 49503

f. Congressional District(s): MI-003, MI-002
(for multiple selections hold CTRL key)

g. Is the subrecipient a Faith-Based Organization? Yes

h. Has the subrecipient ever received a federal grant, either directly from a federal agency or through a State/local agency? Yes

i. Expected Sub-Award Amount: \$104,721

j. Contact Person

Prefix: Ms.

First Name: Nancy

Middle Name:

Last Name: Oliver

Suffix:
Title: Executive Director
E-mail Address: Nancy_Oliver@usc.salvationarmy.org
Confirm E-mail Address: Nancy_Oliver@usc.salvationarmy.org
Phone Number: 616-454-5840
Extension: 3,000
Fax Number: 616-459-8444

2A. Project Subrecipients Detail

a. Organization Name: Arbor Circle
b. Organization Type: M. Nonprofit with 501C3 IRS Status

c. Employer or Tax Identification Number: 38-3263853

	* d. Organizational DUNS:	839899630	PLUS 4	
--	----------------------------------	-----------	---------------	--

e. Physical Address

Street 1: 1115 Ball Ave. NE
Street 2:
City: Grand Rapids
State: Michigan
Zip Code: 49505

f. Congressional District(s): MI-003, MI-002
(for multiple selections hold CTRL key)

g. Is the subrecipient a Faith-Based Organization? No

h. Has the subrecipient ever received a federal grant, either directly from a federal agency or through a State/local agency? Yes

i. Expected Sub-Award Amount: \$45,000

j. Contact Person

Prefix: Mrs.

First Name: Julie

Middle Name:

Last Name: Cnossen

Suffix:

Title: Program Manager Youth Development Services

E-mail Address: JCnossen@arborcircle.org

Confirm E-mail Address: JCnossen@arborcircle.org

Phone Number: 616-451-3001

Extension:

Fax Number: 616-451-8779

3A. Project Detail

1. Project Identification Number (PIN) of expiring grant: MI0578

(e.g., the "Federal Award Identifier" indicated on form 1A. Application Type)

2a. CoC Number and Name: MI-506 - Grand Rapids, Wyoming/Kent County CoC

2b. CoC Collaborative Applicant Name: Heart of West Michigan United Way

3. Project Name: First Step Housing

4. Project Status: Standard

5. Component Type: Joint TH & PH-RRH

6. Does this project use one or more properties that have been conveyed through the Title V process? No

7. Will this renewal project be part of a new application for a Renewal Expansion Grant? No

3B. Project Description

1. Provide a description that addresses the entire scope of the proposed project.

This project was awarded in the FY 17 CoC competition. The project will begin serving households on 12/01/2018. This project recognizes that not all young people have the same needs; some youth may require both TH and RRH in order to resolve their housing crisis and solve their immediate need for a safe place to stay. Both components will be made available to all program participants but a participant may choose to receive only the TH component or only the PH-RRH component or both. Youth that we have had contact with in the current year's program, frequently identified that they would be better able to engage in their housing search for permanent housing if they had a safe and stable place to stay while they were doing so. The TH component of this project will provide safe units at the ready for youth ages 18-24 to immediately access, when the participant identifies that is a need. All of the participants will then be able to either Transition in Place, where that transitional unit becomes their permanent housing, or move into another permanent housing destination of their choosing. This project allows for short or medium term financial assistance and developmentally appropriate individualized case management services that meet the needs of 18-24 year old households with and without children. Consistent with Housing First philosophy, this project will have a low barrier intake process and accept youth with a variety of backgrounds and barriers to housing stability including substance abuse and criminal histories and zero income. Screening and assessment for entry into this project will be conducted by our community's coordinated entry The Salvation Army. Resources will be targeted and prioritized based upon community priorities and in alignment with the community's CoC plan to end homelessness. Youth ages 18-24 who are living on the streets or in shelters and lack the financial resources and support networks to obtain housing on their own shall be prioritized for this project. All participating households will be assisted to obtain housing in the private rental market and be assisted to secure a lease in the neighborhood of their choice. All units will meet HUD Housing Quality Standards and rent reasonableness will be the applicable rent standard. All will receive services from a trained Housing Resource Specialist (HRS) and linkage to specialized youth services as needed, including but not limited to connection to mainstream benefits, mental health services, employment, income and educational assistance. Services are voluntary but a minimum requirement of monthly contact to ensure specific steps to achieve goals are outlined and strengths and resources are identified and rallied to address any barriers that might interfere with housing stability. Services are provided throughout program participation and for 6 months post exit from rental assistance. Services are designed to enhance participant's housing stability and self-sufficiency.

2. Does your project have a specific population focus? Yes

2a. Please identify the specific population focus. (Select ALL that apply)

Chronic Homeless	<input type="checkbox"/>	Domestic Violence	<input type="checkbox"/>
Veterans	<input type="checkbox"/>	Substance Abuse	<input type="checkbox"/>
Youth (under 25)	<input checked="" type="checkbox"/>	Mental Illness	<input type="checkbox"/>
Families with Children	<input type="checkbox"/>	HIV/AIDS	<input type="checkbox"/>
		Other (Click 'Save' to update)	<input type="checkbox"/>

Other:

3. Housing First

3a. Does the project quickly move participants into permanent housing Yes

3b. Does the project ensure that participants are not screened out based on the following items? Select all that apply.

Having too little or little income	<input checked="" type="checkbox"/>
Active or history of substance use	<input checked="" type="checkbox"/>
Having a criminal record with exceptions for state-mandated restrictions	<input checked="" type="checkbox"/>
History of victimization (e.g. domestic violence, sexual assault, childhood abuse)	<input checked="" type="checkbox"/>
None of the above	<input type="checkbox"/>

3c. Does the project ensure that participants are not terminated from the program for the following reasons? Select all that apply.

Failure to participate in supportive services	<input checked="" type="checkbox"/>
Failure to make progress on a service plan	<input checked="" type="checkbox"/>
Loss of income or failure to improve income	<input checked="" type="checkbox"/>
Any other activity not covered in a lease agreement typically found for unassisted persons in the project's geographic area	<input checked="" type="checkbox"/>
None of the above	<input type="checkbox"/>

3d. Does the project follow a "Housing First" Yes

approach?

4A. Supportive Services for Participants

**1. For all supportive services available to participants, indicate who will provide them and how often they will be provided.
Click 'Save' to update.**

Supportive Services	Provider	Frequency
Assessment of Service Needs	Applicant	As needed
Assistance with Moving Costs		
Case Management	Applicant	As needed
Child Care		
Education Services	Applicant	As needed
Employment Assistance and Job Training	Applicant	As needed
Food	Applicant	As needed
Housing Search and Counseling Services	Applicant	As needed
Legal Services	Non-Partner	As needed
Life Skills Training	Applicant	As needed
Mental Health Services	Non-Partner	As needed
Outpatient Health Services	Non-Partner	As needed
Outreach Services	Subrecipient	Weekly
Substance Abuse Treatment Services	Non-Partner	As needed
Transportation	Applicant	As needed
Utility Deposits	Applicant	As needed

2. Please identify whether the project includes the following activities:


2a. Transportation assistance to clients to attend mainstream benefit appointments, employment training, or jobs? Yes

2b. At least annual follow-ups with participants to ensure mainstream benefits are received and renewed? Yes

3. Do project participants have access to SSI/SSDI technical assistance provided by the applicant, a subrecipient, or partner agency? Yes

3a. Has the staff person providing the technical assistance completed SOAR training in the past 24 months. Yes

4B. Housing Type and Location

The following list summarizes each housing site in the project. To add a housing site to the list, select the  icon. To view or update a housing site already listed, select the  icon.

	TH	RRH	Total	
Total Units:	15	33	48	
Total Beds:	33	54	87	
Housing Type	Housing Type (JOINT)		Units	Beds
---	Scattered-site ap...		33	54
---	Dormitory, shared...		15	33

4B. Housing Type and Location Detail

The applicant has selected "JOINT TH & PH-RRH" as their component type and must list all CoC funded and Non CoC-funded units and beds being provided under this project.

1. Is this housing type for the TH or RRH portion of the project? RRH

2. Housing Type: Scattered-site apartments (including efficiencies)

3. What is the funding source for these units and beds? CoC
(If multiple sources, select "Mixed" from the dropdown menu)

4. Indicate the maximum number of units and beds available for project participants at the selected housing site.

a. Units: 33

b. Beds: 54

5. Address:

Project applicants must enter an address for all proposed and existing properties. If the location is not yet known, enter the expected location of the housing units. For Scattered-site and Single-family home housing, or for projects that have units at multiple locations, project applicants should enter the address where the majority of beds will be located or where the majority of beds are located as of the application submission. Where the project uses tenant-based rental assistance in the RRH portion, or if the address for scattered-site or single-family homes housing cannot be identified at the time of application, enter the address for the project's administration office. Projects serving victims of domestic violence, including human trafficking, must use a PO Box or other anonymous address to ensure the safety of participants.

Street 1: 1120 Monroe NW

Street 2: Ste 220

City: Grand Rapids

State: Michigan

ZIP Code: 49503

6. Select the geographic area(s) associated with the address:
(for multiple selections hold CTRL Key)

262544 Grand Rapids

4B. Housing Type and Location Detail

The applicant has selected "JOINT TH & PH-RRH" as their component type and must list all CoC funded and Non CoC-funded units and beds being provided under this project.

1. Is this housing type for the TH or RRH TH
portion of the project?

1a. Does this TH portion of the project have Yes
private rooms per household?

1b. Is this a private or semi private rooms? Yes

2. Housing Type: Dormitory, shared or private rooms

3. What is the funding source for these units CoC
and beds?
(If multiple sources, select "Mixed" from the
dropdown menu)

4. Indicate the maximum number of units and beds available for project
participants at the selected housing site.

a. Units: 15

b. Beds: 33

5. Address:

Project applicants must enter an address for all proposed and existing properties. If the location is not yet known, enter the expected location of the housing units. For Scattered-site and Single-family home housing, or for projects that have units at multiple locations, project applicants should enter the address where the majority of beds will be located or where the majority of beds are located as of the application submission. Where the project uses tenant-based rental assistance in the RRH portion, or if the address for scattered-site or single-family homes housing cannot be identified at the time of application, enter the address for the project's administration office. Projects serving victims of domestic violence, including human trafficking, must use a PO Box or other anonymous address to ensure the safety of participants.

Street 1: 733 Bridge St. NE

Street 2:

City: Grand Rapids

State: Michigan

ZIP Code: 49504

**6. Select the geographic area(s) associated with the address:
(for multiple selections hold CTRL Key)**

262544 Grand Rapids

5A. Project Participants - Households

Households	Households with at Least One Adult and One Child	Adult Households without Children	Households with Only Children	Total
Total Number of Households	21	20	0	41

Characteristics	Persons in Households with at Least One Adult and One Child	Adult Persons in Households without Children	Persons in Households with Only Children	Total
Adults over age 24	2	4		6
Adults ages 18-24	26	20		46
Accompanied Children under age 18	21			21
Unaccompanied Children under age 18				0
Total Persons	49	24	0	73

Click Save to automatically calculate totals

5B. Project Participants - Subpopulations

Persons in Households with at Least One Adult and One Child

Characteristics	Chronic ally Homeles s Non- Veterans	Chronic ally Homeles s Veterans	Non- Chronic ally Homeles s Veterans	Chronic Substan ce Abuse	Persons with HIV/AIDS	Severely Mentally Ill	Victims of Domesti c Violence	Physical Disabilit y	Develop mental Disabilit y	Persons not represent ed by listed subpopu lations
Adults over age 24		1				1				
Adults ages 18-24	8			4		2	4	4	4	
Children under age 18										21
Total Persons	8	1	0	4	0	3	4	4	4	21

Click Save to automatically calculate totals

Persons in Households without Children

Characteristics	Chronic ally Homeles s Non- Veterans	Chronic ally Homeles s Veterans	Non- Chronic ally Homeles s Veterans	Chronic Substan ce Abuse	Persons with HIV/AIDS	Severely Mentally Ill	Victims of Domesti c Violence	Physical Disabilit y	Develop mental Disabilit y	Persons not represent ed by listed subpopu lations
Adults over age 24				1			3	0	0	
Adults ages 18-24				2	1	1	10	2	5	
Total Persons	0	0	0	3	1	1	13	2	5	0

Click Save to automatically calculate totals

Persons in Households with Only Children

Characteristics	Chronic ally Homeles s Non- Veterans	Chronic ally Homeles s Veterans	Non- Chronic ally Homeles s Veterans	Chronic Substan ce Abuse	Persons with HIV/AIDS	Severely Mentally Ill	Victims of Domesti c Violence	Physical Disabilit y	Develop mental Disabilit y	Persons not represent ed by listed subpopu lations
Accompanied Children under age 18										
Unaccompanied Children under age 18										
Total Persons	0			0	0	0	0	0	0	0

Describe the unlisted subpopulations referred to above:

Children who do not fit the sub-population from above.

5C. Outreach for Participants

1. Enter the percentage of project participants that will be coming from each of the following locations.

88%	Directly from the street or other locations not meant for human habitation.
10%	Directly from emergency shelters.
	Persons at imminent risk of losing their night time residence within 14 days, have no subsequent housing identified, and lack the resources to obtain other housing (TH and SSO Projects Only)
	Directly from safe havens.
1%	Persons fleeing domestic violence.
	Directly from transitional housing.
1%	Persons receiving services through a Department of Veterans Affairs(VA)-funded homeless assistance program.
100%	Total of above percentages

6A. Funding Request

1. Do any of the properties in this project have an active restrictive covenant? No

2. Was the original project awarded as either a Samaritan Bonus or Permanent Housing Bonus project? No

3. Does this project propose to allocate funds according to an indirect cost rate? No

4. Renewal Grant Term: 1 Year

5. Select the costs for which funding is being requested:

Leased Units	X
Leased Structures	X
Rental Assistance	X
Supportive Services	X
Operating	X
HMIS	X

6B. Leased Units Budget

The following list summarizes the funds being requested for one or more units leased for operating the projects. To add information to the list, select the  icon. To view or update information already listed, select the  icon.

Total Annual Assistance Requested:		\$127,164	
Grant Term:		1 Year	
Total Request for Grant Term:		\$127,164	
Total Units:		15	
FMR Area	Total Units Requested	Total Annual Budget Requested	Total Budget Requested
MI - Grand Rapids...	15	\$127,164	\$127,164

Leased Units Budget Detail

Enter the appropriate values in the "Number of Units" AND "Total Request" fields.

Metropolitan or non-metropolitan fair market rent area: MI - Grand Rapids-Wyoming, MI HUD Metro FMR Area (2608199999)

Leased Units Annual Budget

Size of Units	# of Units (Applicant)	Total Request (Applicant)
SRO	0	
0 Bedroom	0	
1 Bedroom	7	
2 Bedroom	8	
3 Bedroom	0	
4 Bedroom	0	
5 Bedroom	0	
6 Bedroom	0	
7 Bedroom	0	
8 Bedroom	0	
9 Bedroom	0	
Total Units and Annual Assistance Requested	15	\$127,164
Grant Term		1 Year
Total Request for Grant Term		\$127,164

Click the 'Save' button to automatically calculate totals.

6C. Rental Assistance Budget

The following list summarizes the rental assistance funding request for the total term of the project. To add information to the list, select the icon. To view or update information already listed, select the icon.

Total Request for Grant Term:		\$310,068	
Total Units:		33	
Type of Rental Assistance	FMR Area	Total Units Requested	Total Request
TRA	MI - Grand Rapids-Wyoming, MI HUD Met...	33	\$310,068

Rental Assistance Budget Detail

Type of Rental Assistance: TRA

Metropolitan or non-metropolitan fair market rent area: MI - Grand Rapids-Wyoming, MI HUD Metro FMR Area (2608199999)

Does the applicant request rental assistance funding for less than the area's per unit size fair market rents? No

Size of Units	# of Units (Applicant)		FMR Area (Applicant)	HUD Paid Rent (Applicant)		12 Months		Total Request (Applicant)
SRO		x	\$412	\$412	x	12	=	\$0
0 Bedroom		x	\$549	\$549	x	12	=	\$0
1 Bedroom	15	x	\$668	\$668	x	12	=	\$120,240
2 Bedrooms	15	x	\$823	\$823	x	12	=	\$148,140
3 Bedrooms	3	x	\$1,158	\$1,158	x	12	=	\$41,688
4 Bedrooms		x	\$1,308	\$1,308	x	12	=	\$0
5 Bedrooms		x	\$1,504	\$1,504	x	12	=	\$0
6 Bedrooms		x	\$1,700	\$1,700	x	12	=	\$0
7 Bedrooms		x	\$1,897	\$1,897	x	12	=	\$0
8 Bedrooms		x	\$2,093	\$2,093	x	12	=	\$0
9 Bedrooms		x	\$2,289	\$2,289	x	12	=	\$0
Total Units and Annual Assistance Requested	33							\$310,068
Grant Term								1 Year
Total Request for Grant Term								\$310,068

Click the 'Save' button to automatically calculate totals.

6D. Sources of Match

The following list summarizes the funds that will be used as Match for the project. To add a Matching source to the list, select the icon. To view or update a Matching source already listed, select the icon.

Summary for Match

Total Value of Cash Commitments:	\$0
Total Value of In-Kind Commitments:	\$170,251
Total Value of All Commitments:	\$170,251

1. Does this project generate program income as described in 24 CFR 578.97 that will be used as Match for this grant? No

Before grant execution, services to be provided by a third party must be documented by a memorandum of understanding (MOU) between the recipient or subrecipient and the third party that will provide the services.

Match	Type	Source	Contributor	Date of Commitment	Value of Commitments
Yes	In-Kind	Government	Arbor Circle - FY...	09/01/2018	\$170,251

Sources of Match Detail

1. Will this commitment be used towards Match? Yes

2. Type of Commitment: In-Kind

3. Type of Source: Government

4. Name the Source of the Commitment: Arbor Circle - FYSB Street Outreach Program
(Be as specific as possible and include the office or grant program as applicable) Funding

5. Date of Written Commitment: 09/01/2018

6. Value of Written Commitment: \$170,251

Before grant execution, services to be provided by a third party must be documented by a memorandum of understanding (MOU) between the recipient or subrecipient and the third party that will provide the services.

6E. Summary Budget

The following information summarizes the funding request for the total term of the project. Budget amounts from the Leased Units, Rental Assistance, and Match screens have been automatically imported and cannot be edited. However, applicants must confirm and correct, if necessary, the total budget amounts for Leased Structures, Supportive Services, Operating, HMIS, and Admin. Budget amounts must reflect the most accurate project information according to the most recent project grant agreement or project grant agreement amendment, the CoC's final HUD-approved FY 2017 GIW or the project budget as reduced due to CoC reallocation. Please note that, new for FY 2017, there are no detailed budget screens for Leased Structures, Supportive Services, Operating, or HMIS costs. HUD expects the original details of past approved budgets for these costs to be the basis for future expenses. However, any reasonable and eligible costs within each CoC cost category can be expended and will be verified during a HUD monitoring.

Eligible Costs	Total Assistance Requested for 1 year Grant Term (Applicant)
1a. Leased Units	\$127,164
1b. Leased Structures	\$16,284
2. Rental Assistance	\$310,068
3. Supportive Services	\$264,197
4. Operating	\$48,000
5. HMIS	\$6,000
6. Sub-total Costs Requested	\$771,713
7. Admin (Up to 10%)	\$52,738
8. Total Assistance plus Admin Requested	\$824,451
9. Cash Match	\$0
10. In-Kind Match	\$170,251
11. Total Match	\$170,251
12. Total Budget	\$994,702

7A. Attachment(s)

Document Type	Required?	Document Description	Date Attached
1) Subrecipient Nonprofit Documentation	No	Abor Circle 501c3	08/09/2018
2) Other Attachmenbt	No	TSA 501c3	08/09/2018
3) Other Attachment	No		

Attachment Details

Document Description: Abor Circle 501c3

Attachment Details

Document Description: TSA 501c3

Attachment Details

Document Description:

7A. In-Kind Match MOU Attachment

Document Type	Required?	Document Description	Date Attached
In-Kind Match MOU	No		

Attachment Details

Document Description:

7B. Certification

A. For all projects:

Fair Housing and Equal Opportunity

It will comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000(d)) and regulations pursuant thereto (Title 24 CFR part I), which state that no person in the United States shall, on the ground of race, color or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which the applicant receives Federal financial assistance, and will immediately take any measures necessary to effectuate this agreement. With reference to the real property and structure(s) thereon which are provided or improved with the aid of Federal financial assistance extended to the applicant, this assurance shall obligate the applicant, or in the case of any transfer, transferee, for the period during which the real property and structure(s) are used for a purpose for which the Federal financial assistance is extended or for another purpose involving the provision of similar services or benefits.

It will comply with the Fair Housing Act (42 U.S.C. 3601-19), as amended, and with implementing regulations at 24 CFR part 100, which prohibit discrimination in housing on the basis of race, color, religion, sex, disability, familial status or national origin.

It will comply with Executive Order 11063 on Equal Opportunity in Housing and with implementing regulations at 24 CFR Part 107 which prohibit discrimination because of race, color, creed, sex or national origin in housing and related facilities provided with Federal financial assistance.

It will comply with Executive Order 11246 and all regulations pursuant thereto (41 CFR Chapter 60-1), which state that no person shall be discriminated against on the basis of race, color, religion, sex or national origin in all phases of employment during the performance of Federal contracts and shall take affirmative action to ensure equal employment opportunity. The applicant will incorporate, or cause to be incorporated, into any contract for construction work as defined in Section 130.5 of HUD regulations the equal opportunity clause required by Section 130.15(b) of the HUD regulations.

It will comply with Section 3 of the Housing and Urban Development Act of 1968, as amended (12 U.S.C. 1701(u)), and regulations pursuant thereto (24 CFR Part 135), which require that to the greatest extent feasible opportunities for training and employment be given to lower-income residents of the project and contracts for work in connection with the project be awarded in substantial part to persons residing in the area of the project.

It will comply with Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), as amended, and with implementing regulations at 24 CFR Part 8, which prohibit discrimination based on disability in Federally-assisted and conducted programs and activities.

It will comply with the Age Discrimination Act of 1975 (42 U.S.C. 6101-07), as amended, and implementing regulations at 24 CFR Part 146, which prohibit discrimination because of age in projects and activities receiving Federal financial assistance.

It will comply with Executive Orders 11625, 12432, and 12138, which state that program participants shall take affirmative action to encourage participation by businesses owned and operated by members of minority groups and women.

If persons of any particular race, color, religion, sex, age, national origin, familial status, or disability who may qualify for assistance are unlikely to be reached, it will establish additional procedures to ensure that interested persons can obtain information concerning the assistance. It will comply with the reasonable modification and accommodation requirements and, as appropriate, the accessibility requirements of the Fair Housing Act and section 504 of the Rehabilitation Act of 1973, as amended.

Additional for Rental Assistance Projects:

If applicant has established a preference for targeted populations of disabled persons pursuant to 24 CFR 578.33(d) or 24 CFR 582.330(a), it will comply with this section's nondiscrimination requirements within the designated population.

B. For non-Rental Assistance Projects Only.

20-Year Operation Rule.

Applicants receiving assistance for acquisition, rehabilitation or new construction: The project will be operated for no less than 20 years from the date of initial occupancy or the date of initial service provision for the purpose specified in the application.

15-Year Operation Rule – 24 CFR part 578 only.

Applicants receiving assistance for acquisition, rehabilitation or new construction: The project will be operated for no less than 15 years from the date of initial occupancy or the date of initial service provision for the purpose specified in the application.

1-Year Operation Rule.

For applicants receiving assistance for supportive services, leasing, or operating costs but not receiving assistance for acquisition, rehabilitation, or new construction: The project will be operated for the purpose specified in the application for any year for which such assistance is provided.

C. Explanation.

Where the applicant is unable to certify to any of the statements in this certification, such applicant shall provide an explanation.

Name of Authorized Certifying Official Vera Beech

Date: 08/09/2018

Title: Executive Director

Applicant Organization: Community Rebuilders

PHA Number (For PHA Applicants Only):

I certify that I have been duly authorized by the applicant to submit this Applicant Certification and to ensure compliance. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties . (U.S. Code, Title 218, Section 1001).

X

Submission Without Changes

1. Are the requested renewal funds reduced from the previous award as a result of reallocation? No

2. Do you wish to submit this application without making changes? Please refer to the guidelines below to inform you of the requirements. Make changes

3. Specify which screens require changes by clicking the checkbox next to the name and then clicking the Save button.

Part 2 - Subrecipient Information	
2A. Subrecipients	<input checked="" type="checkbox"/>
Part 3 - Project Information	
3A. Project Detail	<input checked="" type="checkbox"/>
3B. Description	<input checked="" type="checkbox"/>
Part 4 - Housing Services and HMIS	
4A. Services	<input checked="" type="checkbox"/>
4B. Housing Type	<input checked="" type="checkbox"/>
Part 5 - Participants and Outreach Information	
5A. Households	<input checked="" type="checkbox"/>
5B. Subpopulations	<input checked="" type="checkbox"/>
5C. Outreach	<input checked="" type="checkbox"/>
Part 6 - Budget Information	
6A. Funding Request	<input checked="" type="checkbox"/>
6B. Leased Units	<input checked="" type="checkbox"/>
6C. Rental Assistance	<input checked="" type="checkbox"/>

6D. Match	<input checked="" type="checkbox"/>
6E. Summary Budget	<input checked="" type="checkbox"/>
Part 7 - Attachment(s) & Certification	
7A. Attachment(s)	<input checked="" type="checkbox"/>
7A. In-Kind Match MOU Attachment	<input checked="" type="checkbox"/>
7B. Certification	<input checked="" type="checkbox"/>

The applicant has selected "Make Changes" to Question 2 above. Please provide a brief description of the changes that will be made to the project information screens (bullets are appropriate):

This project is a housing first project.
 The source of match changed for this project.
 The additional boxes selected, were marked in error.

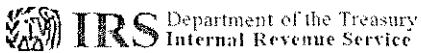
The applicant has selected "Make Changes". Once this screen is saved, the applicant will be prohibited from "unchecking" any box that has been checked regardless of whether a change to data on the corresponding screen will be made.

8B Submission Summary

Page	Last Updated
1A. SF-424 Application Type	07/31/2018
1B. SF-424 Legal Applicant	No Input Required

Renewal Project Application FY2018	Page 54	08/09/2018
------------------------------------	---------	------------

1C. SF-424 Application Details	No Input Required
1D. SF-424 Congressional District(s)	08/07/2018
1E. SF-424 Compliance	08/09/2018
1F. SF-424 Declaration	07/31/2018
1G. HUD-2880	07/31/2018
1H. HUD-50070	07/31/2018
1I. Cert. Lobbying	07/31/2018
1J. SF-LLL	07/31/2018
Recipient Performance	07/31/2018
Renewal Grant Consolidation	07/31/2018
2A. Subrecipients	08/01/2018
3A. Project Detail	08/01/2018
3B. Description	08/09/2018
4A. Services	08/01/2018
4B. Housing Type	08/01/2018
5A. Households	08/01/2018
5B. Subpopulations	08/07/2018
5C. Outreach	08/01/2018
6A. Funding Request	08/01/2018
6B. Leased Units	08/01/2018
6C. Rental Assistance	08/01/2018
6D. Match	08/07/2018
6E. Summary Budget	No Input Required
7A. Attachment(s)	08/09/2018
7A. In-Kind Match MOU Attachment	No Input Required
7B. Certification	08/07/2018
Submission Without Changes	08/07/2018



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248222119
Sep. 23, 2011 LTR 4168C EO
38-3263853 000000 00

00014224
BODC: TE

ARBOR CIRCLE CORPORATION
1115 BALL AVE NE
GRAND RAPIDS MI 49505-5904



021171

Employer Identification Number: 38-3263853
Person to Contact: Kaye Keyes
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

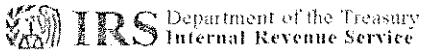
This is in response to your Sep. 14, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in August, 1996.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

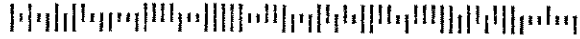
Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.



Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

021171.118113.0106.003 1 AB 0.368 532



ARBOR CIRCLE CORPORATION
1115 BALL AVE NE
GRAND RAPIDS MI 49505-5904



021171

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

Use for payments


BODCD-TE

0248222119

Letter Number: LTR4168C
Letter Date : 2011-09-23
Tax Period : 000000

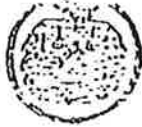


383263853

INTERNAL REVENUE SERVICE
P.O. Box 2508
Cincinnati OH 45201


ARBOR CIRCLE CORPORATION
1115 BALL AVE NE
GRAND RAPIDS MI 49505-5904

383263853 KK ARBO 00 2 000000 670 000000000000



U. S. TREASURY DEPARTMENT

WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADVISED ONLY TO
COMMISSIONERS OF INTERNAL REVENUE
AND REFER TO

T:R:I
RFW-3

OCT 10 1955.

The Salvation Army
c/o Cadwalader, Wickersham and Taft
40 Wall Street
New York 5, New York

Attention: Mr. H. Gilmer Wells

Gentlemen:

This is in reply to a letter dated August 15, 1955, from Cadwalader, Wickersham and Taft, in which they request reconsideration of our ruling issued on May 27, 1955, to The Salvation Army, Detroit, Michigan, holding that The Salvation Army is not a church or a convention or association of churches referred to in section 170(b)(1)(A)(i) of the Internal Revenue Code of 1954, and that such ruling be revoked. It is also requested that a ruling be issued to the effect that the National Headquarters of The Salvation Army and its various components throughout the United States constitute a church or a convention of churches as that term is used in section 170(b)(1)(A) of the 1954 Code.

It is stated that The Salvation Army is an international unincorporated Christian Church with International Headquarters in London, England; that its churches within the United States are organized into Four Territories under the general supervision of the National Headquarters in New York City; and that the Territories are further subdivided into 48 Divisions, each of which supervises The Salvation Army churches within a state or a part of a state.

The evidence submitted discloses that The Salvation Army has a distinct legal existence, a recognized creed and form of worship, a definite and distinct ecclesiastical government, a formal code of doctrine and discipline, a distinct religious history, a membership not associated with any church or denomination, a complete organization of ordained ministers ministering to their congregations; ordained ministers selected after completing prescribed courses of study, a literature of its

P. L. O.

2 - The Salvation Army

own, established places of worship, regular congregations, regular religious services, Sunday Schools for the religious instruction of the young, and schools for the preparation of its ministers.

It is further stated that in addition to the fundamental ecclesiastical activities as a Christian Church, The Salvation Army also conducts recreational and social programs of the same types as other churches or denominations, and that in working with the spiritually disassociated members of society The Salvation Army found it necessary to administer to the physical needs of those whom it brings spiritual Salvation. For this purpose it maintains shelters for transients, rehabilitation centers for alcoholics, homes and hospitals for unmarried mothers, visiting services for those in prison, nurseries and camps for children of abandoned mothers, and medical and dental clinics. Such activities are under the supervision of Salvation Army officers who are Ministers of the Gospel, and form an integral part of the religious program within the ecclesiastical organization of The Salvation Army.

It is further stated that The Salvation Army is recognized as a church or denomination by other Christian Churches, and has operated effectively in close conjunction with representatives of all faiths throughout local, national and international councils of churches and ministerial associations. At the first Assembly of the World Council of Churches in 1948 five Salvation Army Commanders were international representatives, and one was a member of the Central Committee. The Salvation Army is listed in the 1955 Yearbook of American Churches, published by the National Council of the Churches of Christ in the U. S. A.

Under section 170(b)(1)(A) of the 1954 Code, individuals are allowed an additional deduction of not exceeding 10 percent of their adjusted gross income for contributions made to a church or a convention or association of churches, to educational organizations referred to in section 503(b)(2), and to hospitals referred to in section 503(b)(5).

We have held The Salvation Army and its State and Regional organizations and local posts exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code of 1939, and that contributions made thereto are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the 1939 Code.

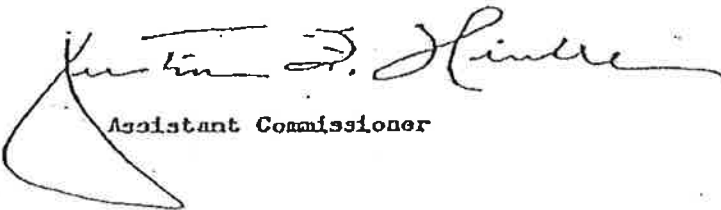
3 - The Salvation Army

Section 101(6) and section 23(o) and (q) of the 1939 Code correspond to section 501(c)(3) and section 170 of the Code of 1954.

Based upon the evidence submitted it is the opinion of this office that the National Headquarters of The Salvation Army and its various components throughout the United States constitute a church or a convention or association of churches as that term is used in section 170(b)(1)(A)(i) of the 1954 Code, and contributions made thereto are deductible by individual donors to the extent of the special rule provided in section 170(b)(1)(A) of the 1954 Code.

The ruling dated May 27, 1955, addressed to The Salvation Army, Detroit, Michigan will be revoked.

Very truly yours,



Assistant Commissioner