

Makers Local 256
Attachment to Form 1023

Part IV - Narrative

Makers Local 256 began to come together, from inchoate ideas to realization, starting early 2007. The founding members began to meet on the weekends in order to collaborate on creative computer, science, and engineering projects. It was soon realized that this meeting of the minds was a valuable thing, and that a more permanent place was desired. Further discussion led to the goal of creating a charitable and educational organization dedicated to creative exploration, construction, and tinkering in all things scientific and technological. Public Open House events, workshop hours open to members, and an extensive website are some of the means of which these goals are achieved.

Makers Local 256 currently (May 2008) operates out of a leased building in Huntsville, Alabama. Members of the group work on their own projects while at the building (called the MakeShop), as well as helping other members with their projects. "Maker Projects" are not defined by strict boundaries, but can be generally described as technological, creative, accessible, open, and generally unorthodox.

Public presentations have been given, educating attendees on topics ranging from "printing your own t-shirt" to "a brief course on regular expressions in the Perl programming language". The public is encouraged to participate in a hands-on manner where applicable, and otherwise become directly involved with the exploration, modification, and creation of various forms of technology. Makers Local 256 feels this personal interaction with technology is both empowering, educational, inspirational, and a benefit to the community.

Some examples of presentations given can be found at <http://blah.blahblah.blah/blah>

Makers Local 256 is run entirely by volunteers and located at 1234 Governor's Dr. Huntsville, Alabama. We are open to the public on Saturdays from 11am to 6pm. The building is leased from Laura SomethingOrOther.

Makers Local 256 shall strive to push the boundaries of technological expression and possibilities, and promote "out of the box" thinking. Makers Local 256, with help from the community, will be able to provide intellectual and creative services not presently available, and foster a "do it yourself" mindset. As a non-profit charity, Makers Local 256 is in a position to benefit the local community as a creative and educational outlet, open to general membership.

Section 501(c)(3) of the Internal Revenue Code provides tax exemption for organizations organized and operated exclusively for charitable and/or educational purposes.

Section 1.501(c)(3)-1(d)(2) of the Income Tax Regulations states that the term "charitable" is used in section 501(c)(3) of the Code in its generally accepted legal sense and includes the advancement of education.

Section 1.501(c)(3)-1(d)(3)(i)(a) of the regulations states that the term educational, as used in IRC 501(c)(3), relates to the instruction or training of the individual for the purpose of improving or developing his capabilities or the instruction of the public on subjects useful to the individual and beneficial to the community.

Example 2 in Section 1.501(c)(3)-1(d)(3)(ii) of the regulations, makes it clear that "An organization whose activities consist of presenting public discussion groups, forums, panels, lectures, or other similar programs," is educational.

By offering educational events as well as a dramatic presentations, an email list, and website, Makers Local 256 is educating the public on subjects useful to the individual and beneficial to the community.

According to Section 1.501(c)(3)-1(d)(2) of the regulations, even a controversial organization can qualify under section 501(c)(3):

...The fact that an organization, in carrying out its primary purpose, advocates social or civic changes or presents opinion on controversial issues with the intention of molding public opinion or creating public sentiment to an acceptance of its views does not preclude such organization from qualifying under section 501(c)(3)...

In Revenue Procedure 86-43, 1986-2 C.B. 729, the IRS recognized that advocacy of unpopular or less accepted viewpoints may be educational, and reaffirmed that it is "the policy of the Service to maintain a position of disinterested neutrality with respect to the beliefs advocated by an organization."

Revenue Procedure 86-43 went on to describe several advocacy techniques that may indicate that an organization is not educational...

- The presentation of viewpoints unsupported by facts.
- The presentation of viewpoints supported by distorted facts.
- Substantial use of inflammatory and disparaging terms.
- Conclusions based on strong emotional feelings rather than objective evaluations.
- Presentations not aimed at developing an understanding on the part of the intended audience.
- Presentations that do not consider the background or training of the audience.

...Makers Local 256 does not use these questionable techniques in its educational presentations.

Section 1.501(c)(3)-1(d)(2) of the regulations states that the term "charitable" is used in section 501(c)(3) of the Code in its generally accepted legal sense and includes the defense of human and civil rights secured by law.

In Revenue Ruling 75-285, 1975-2 C.B. 203, the IRS approved 501(c)(3) status for an organization that educated workers as to their rights under Federal and state law and counseled workers as to their right to file complaints pursuant to those laws.

By educating members of the community about various forms of technology, Makers Local 256 is instructing the public on subjects useful to the individual and beneficial to the community.

Makers Local 256 is distinguishable from the organization described in Revenue Ruling 75-384, 1975-2 C.B. 204. Makers Local 256 does not plan, sponsor or otherwise encourage violations of local ordinances, breaches of public order or illegal activities.