

**User Fee for Exempt Organization  
 Determination Letter Request**  
 ▶ Attach this form to determination letter application.  
 (Form 8718 is NOT a determination letter application.)

|  |   |
|--|---|
| 1 Name of organization<br><b>Aikido Kokikai Federation USA Inc</b> | 2 Employer Identification Number<br><b>81-2964733</b> |
|--|---|

**Caution.** Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

| 3 Type of request   | Fee   |
|---|-------|
| <b>a</b> <input checked="" type="checkbox"/> Initial request for a determination letter for: <ul style="list-style-type: none"> <li>• An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years or</li> <li>• A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶</li> </ul> <b>Note.</b> If you checked box 3a, you must complete the <i>Certification</i> below. | \$400 |

**Certification**

I certify that the annual gross receipts of Aikido Kokikai Federation USA Inc  
name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶ Title ▶

|  |                  |
|--|------------------|
| <b>b</b> <input type="checkbox"/> Initial request for a determination letter for: <ul style="list-style-type: none"> <li>• An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or</li> <li>• A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . ▶</li> </ul> <b>c</b> <input type="checkbox"/> Group exemption letters . . . . . ▶ | \$850<br>\$3,000 |
|--|------------------|

**Instructions**

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2015-8, 2015-1 I.R.B. 235, or latest annual update.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

**Where To File**

Send the determination letter application and Form 8718 to:

Internal Revenue Service  
 P.O. Box 12192  
 Covington, KY 41012-0192

**Who Should File**

Organizations applying for federal income tax exemption, other than filers of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3), or Form 1023-EZ (filed only electronically), should file Form 8718.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating

to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [www.irs.gov/formspubs](http://www.irs.gov/formspubs). Click on "More Information" and then on "Give us feedback." Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File*, above.



# Application for Recognition of Exemption Under Section 501(a)

If exempt status is approved,  
 this application will be open  
 for public inspection.

Read the instructions for each Part carefully. **A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.

**Complete the Procedural Checklist on page 6 of the instructions.**

**Part I. Identification of Applicant** (Must be completed by all applicants; also complete appropriate schedule.)  
 Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a  Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
- b  Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c  Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d  Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e  Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f  Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g  Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h  Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i  Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j  Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k  Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l  Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m  Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n  Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

|   |   |   |   |  |
|---|---|---|---|--|
| <b>1a</b> Full name of organization (as shown in organizing document)<br><br><b>Aikido Kokikai Federation USA Inc</b>   | <b>2</b> Employer identification number (EIN) (if none, see <b>Specific Instructions</b> on page 2)<br><br><b>81 : 2964733</b>                              |   |   |  |
| <b>1b</b> c/o Name (if applicable)<br><br><b>Andrew Wright</b>  | <b>3</b> Name and telephone number of person to be contacted if additional information is needed<br><br><b>Andrew Wright</b><br><br><b>( 856 ) 316-8228</b> |   |   |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>1c</b> Address (number and street)<br/><b>575 Rt 73 North</b></td> <td style="width: 50%;">Room/Suite<br/><b>A2</b></td> </tr> </table>  |   | <b>1c</b> Address (number and street)<br><b>575 Rt 73 North</b> | Room/Suite<br><b>A2</b>                                   |  |
| <b>1c</b> Address (number and street)<br><b>575 Rt 73 North</b>   |   | Room/Suite<br><b>A2</b>   |   |  |
| <b>1d</b> City, town or post office, state, and ZIP + 4 If you have a foreign address, see <b>Specific Instructions</b> for Part I, page 2.<br><br><b>West Berlin, NJ 08091</b>   |   |   |   |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><b>1e</b> Web site address<br/><b>None at this time</b></td> <td style="width: 33%;"><b>4</b> Month the annual accounting period ends<br/><b>12</b></td> <td style="width: 33%;"><b>5</b> Date incorporated or formed<br/><b>06/17/2016</b></td> </tr> </table> | <b>1e</b> Web site address<br><b>None at this time</b>  | <b>4</b> Month the annual accounting period ends<br><b>12</b>   | <b>5</b> Date incorporated or formed<br><b>06/17/2016</b> |  |
| <b>1e</b> Web site address<br><b>None at this time</b>  | <b>4</b> Month the annual accounting period ends<br><b>12</b>   | <b>5</b> Date incorporated or formed<br><b>06/17/2016</b>       |   |  |

**6** Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code?  Yes  No  
 If "Yes," attach an explanation.

**7** Has the organization filed Federal income tax returns or exempt organization information returns?  Yes  No  
 If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

**8** Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a  Corporation— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
- b  Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c  Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here

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, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

**PLEASE  
SIGN  
HERE**

.....  
 (Signature)

.....  
 (Type or print name and title or authority of signer)

.....  
 (Date)

**Part II. Activities and Operational Information** (Must be completed by all applicants)

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

**The mission of the Aikido Kokikai Federation USA Inc is to foster the growth of the martial art Kokikai Aikido in the USA, to track and maintain a list of dojos (facilities where martial arts are practiced), instructors, and students participating in Kokikai Aikido in the USA; to support the continuing ability for the Aikido Kokikai membership to have the opportunity to train with Sensei master and other senior Aikido Kokikai instructors through national camps and regional seminars. Our goals are to create an organization in the United States that focuses on ensuring the continued growth and quality of Kokikai teaching and certifications, and to manage and maintain Kokikai Dojo and Dan ranking lists, and to coordinate senior belt (Nidan and Sandan) testing.**

**We also want to provide ongoing organization support to members (for example, group insurance rates) and host future camps and seminars (rental fees, liability insurance costs, etc). We also want to facilitate the continued availability and affordability of camps and seminars in the US by providing support for the travel-related expenses (airfare and per diem) associated with bringing Kokikai Aikido masters, and seminar and camp instructors to hosted events.**

**1. Regional and National Camps and Seminars and coordination of senior belt testing. (80%). We will arrange regional and national training camps to include instruction in Kokikai Aikido from well-trained instructors (Sensei and senior instructors). We plan to also arrange accommodations and meals as part of the camps and seminars. This will ensure our exempt purposes of continued growth and quality of Kokikai teaching and certifications. We have just started so have not hosted any activities yet, but plan to begin operations and setting up camps and seminars for 2017. Activities will be arranged by the Board, and will be held in Washington State, California, New Jersey, Massachusetts, and Arizona, and as time goes on, other states. We will work with existing dojos to host our trainings. This will also be a time of fellowship between practicing students of Kokikai Aikido with each other and with instructors.**

**2. Track and maintain list of dojos that are practicing Kokikai Aikido, and of members and instructors and their Dan (testing ranking) in the organization so that information is available to members. (15%). This activity provides organizational and individual members with contacts and opportunities to network events and training. This activity will begin in Fall, 2016. Lists will be prepared and maintained by board members at the New Jersey organization location.**

**3. Organization support in the form of group insurance rates, etc. to benefit members. (5%). This furthers our exempt purpose of growth of Kokikai Aikido more because expenses to the dojo will be reduced. We will begin analyzing member benefits possibilities in 2017.**

- 2 List the organization's present and future sources of financial support, beginning with the largest source first.

**Fees to attend regional and national seminars and camps will provide periodic revenues. Membership dues will provide ongoing revenues.**

**Part II. Activities and Operational Information** (continued)

**3** Give the following information about the organization's governing body:

| a Names, addresses, and titles of officers, directors, trustees, etc.                 | b Annual compensation |
|---|-----------------------|
| <b>Dan McDougall, President, 12 Crusher Rd, Hopewell, NJ 08525</b>                    | <b>None</b>           |
| <b>Todd Kupper, Vice President, 1736 Silver Birch Rd, Huntington Valley, PA 19006</b> | <b>None</b>           |
| <b>Andrew Wright, Secretary/Treasurer, 25 Pontiac Dr, Medford, NH 08055</b>           | <b>None</b>           |
| <b>Eric Baker, Board Member, 2005 Sandra Rd, Voorhees, NJ 08043</b>                   | <b>None</b>           |

**4** If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.  
**N/A**

**5** If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).  
**N/A**

**6** If the organization has capital stock issued and outstanding, state: **(1)** class or classes of the stock; **(2)** number and par value of the shares; **(3)** consideration for which they were issued; and **(4)** if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.  
**N/A**

**7** State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.  
**We do not have membership certificates yet. We plan to have two categories of membership: member and instructor. An member must be 18 years old and a registered student at a registered dojo (one with a certified instructor). Membership fee is planned to be \$50 per year. Members do not vote. Instructors are those that are certified and have maintained and completed continuing education requirements for Kokikai Aikido. \$100 year membership fee. Board members will only be considered from instructors, and only the board will have voting rights.**

**8** Explain how your organization's assets will be distributed on dissolution.  
**After paying all debts, all assets will go to one or more 501c7 or 501c3 exempt organizations. Copy of conformed organizing document attached.**

**Part II. Activities and Operational Information** (continued)

9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? . . . . .  Yes  No  
 If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.

10 Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? .  Yes  No  
 If "Yes," state in detail the amount received and the character of the services performed or to be performed.

11 Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? . . . . .  Yes  No  
 If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.

12 Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? . . . . .  Yes  No  
 If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.  
**We plan to work with existing insurance companies who offer group rates and design insurance coverage to save our organizational members money. At this time it is just an idea that has not been explored thoroughly and we have no concrete details to offer. It is just an idea at this time that needs to be explored as an option in the future.**

13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? . . . . .  Yes  No  
 If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.

14 Does the organization now lease or does it plan to lease any property? . . . . .  Yes  No  
 If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)

15 Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in a political organization? . .  Yes  No  
 If "Yes," explain in detail and list the amounts spent or to be spent in each case.

16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? . . . . .  Yes  No  
 If "Yes," attach a recent copy of each.

**Part III. Financial Data** (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. **If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.**

**A. Statement of Revenue and Expenses**

| Revenue   | (a) Current Tax Year        | 3 Prior Tax Years or Proposed Budget for Next 2 Years |                |           | (e) Total |
|---|-----------------------------|---|----------------|-----------|-----------|
|   | From 6/17/16<br>To 12/31/16 | (b) Jan-Dec 17  | (c) Jan-Dec 18 | (d) ..... |           |
| 1 Gross dues and assessments of members . . . . .   | 2,000                       | 3,000   | 4,000          |           | 9,000     |
| 2 Gross contributions, gifts, etc. . . . .  |                             |   |                |           |           |
| 3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.) |                             | 5,000   | 6,000          |           | 11,000    |
| 4 Gross amounts from unrelated business activities (attach schedule)  |                             |   |                |           |           |
| 5 Gain from sale of assets, excluding inventory items (attach schedule) . . . . .   |                             |   |                |           |           |
| 6 Investment income (see page 3 of the instructions)  |                             |   |                |           |           |
| 7 Other revenue (attach schedule). . . . .  |                             |   |                |           |           |
| 8 Total revenue (add lines 1 through 7) . . . . .   | 2,000                       | 8,000   | 10,000         |           | 20,000    |
| <b>Expenses</b>   |                             |   |                |           |           |
| 9 Expenses attributable to activities related to the organization's exempt purposes. . . . .  | 1,500                       | 7,500   | 9,500          |           | 18,500    |
| 10 Expenses attributable to unrelated business activities   |                             |   |                |           |           |
| 11 Contributions, gifts, grants, and similar amounts paid (attach schedule). . . . .  |                             |   |                |           |           |
| 12 Disbursements to or for the benefit of members (attach schedule)   |                             |   |                |           |           |
| 13 Compensation of officers, directors, and trustees (attach schedule)  |                             |   |                |           |           |
| 14 Other salaries and wages. . . . .  |                             |   |                |           |           |
| 15 Interest . . . . .   |                             |   |                |           |           |
| 16 Occupancy . . . . .  |                             |   |                |           |           |
| 17 Depreciation and depletion . . . . .   |                             |   |                |           |           |
| 18 Other expenses (attach schedule) . . . . .   |                             |   |                |           |           |
| 19 Total expenses (add lines 9 through 18) . . . . .  |                             |   |                |           |           |
| 20 Excess of revenue over expenses (line 8 minus line 19) . . . . .   | 500                         | 500   | 500            |           | 1,500     |

**B. Balance Sheet (at the end of the period shown)**

|                                    |  | Current Tax Year<br>as of <u>6/17/2016</u> |   |
|------------------------------------|--|--|---|
| <b>Assets</b>                      |  |  |   |
| 1                                  | Cash . . . . .   | 1  | 0 |
| 2                                  | Accounts receivable, net . . . . .   | 2  | 0 |
| 3                                  | Inventories . . . . .  | 3  | 0 |
| 4                                  | Bonds and notes receivable (attach schedule) . . . . .                                       | 4  | 0 |
| 5                                  | Corporate stocks (attach schedule). . . . .  | 5  | 0 |
| 6                                  | Mortgage loans (attach schedule) . . . . .   | 6  | 0 |
| 7                                  | Other investments (attach schedule) . . . . .  | 7  | 0 |
| 8                                  | Depreciable and depletable assets (attach schedule) . . . . .                                | 8  | 0 |
| 9                                  | Land . . . . .   | 9  | 0 |
| 10                                 | Other assets (attach schedule) . . . . .   | 10   | 0 |
| 11                                 | <b>Total assets</b> . . . . .  | 11   | 0 |
| <b>Liabilities</b>                 |  |  |   |
| 12                                 | Accounts payable . . . . .   | 12   | 0 |
| 13                                 | Contributions, gifts, grants, etc., payable . . . . .  | 13   | 0 |
| 14                                 | Mortgages and notes payable (attach schedule) . . . . .                                      | 14   | 0 |
| 15                                 | Other liabilities (attach schedule) . . . . .  | 15   | 0 |
| 16                                 | <b>Total liabilities</b> . . . . .   | 16   | 0 |
| <b>Fund Balances or Net Assets</b> |  |  |   |
| 17                                 | Total fund balances or net assets . . . . .  | 17   | 0 |
| 18                                 | <b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) . . . . . | 18   | 0 |

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation.  ▶

Attachment to Form 1024

Part II Financial Data:

Statement of Revenue and Expenses:

Gross amounts derived from activities related to the organization's exempt purpose (attach schedule)  
(Include related cost of sales on line 9.)

2017: Revenues generated by fees to attend camps and seminars: \$5,000

Expenses for camps and seminars to include accommodations, dojo facilities, and meals: \$4,500

2018: Revenues generated by fees to attend camps and seminars: \$6,000

Expenses for camps and seminars to include accommodations, dojo facilities, and meals: \$5,500

**Schedule D Organizations described in section 501(c)(7) (Social clubs)**

1 Has the organization entered or does it plan to enter into any contract or agreement for the management or operation of its property and/or activities, such as restaurants, pro shops, lodges, etc.?  Yes  No

If "Yes," attach a copy of the contract or agreement. If one has not yet been drawn up, please explain the organization's plans.

2 Does the organization seek or plan to seek public patronage of its facilities or activities by advertisement or otherwise?  Yes  No

If "Yes," attach sample copies of the advertisements or other requests.

If the organization plans to seek public patronage, please explain the plans.

3a Are nonmembers, other than guests of members, permitted or will they be permitted to use the club facilities or participate in or attend any functions or activities conducted by the organization?  Yes  No

If "Yes," describe the functions or activities in which there has been or will be nonmember participation or admittance. (Submit a copy of the house rules, if any.)

|  |    |
|--|----|
| b State the amount of nonmember income included in Part III of the application, lines 3 and 4, column (a)        | 0  |
| c Enter the percent of gross receipts from nonmembers for the use of club facilities                             | 0% |
| d Enter the percent of gross receipts received from investment income and nonmember use of the club's facilities | 0% |

4a Does the organization's charter, bylaws, other governing instrument, or any written policy statement of the organization contain any provision that provides for discrimination against any person on the basis of race, color, or religion?  Yes  No

b If "Yes," state whether or not its provision will be kept.

c If the organization has such a provision that will be repealed, deleted, or otherwise stricken from its requirements, state when this will be done.

d If the organization formerly had such a requirement and it no longer applies, give the date it ceased to apply.

e If the organization restricts its membership to members of a particular religion, check here and attach the explanation specified in the instructions



NEW JERSEY DEPARTMENT OF THE TREASURY  
DIVISION OF REVENUE AND ENTERPRISE SERVICES

**CERTIFICATE OF INC, (NON PROFIT)**

**AIKIDO KOKIKAI FEDERATION USA INC  
0450084253**

The above-named DOMESTIC NON-PROFIT CORPORATION was duly filed in accordance with New Jersey State Law on 06/17/2016 and was assigned identification number 0450084253. Following are the articles that constitute its original certificate.

- 1. Name:**  
AIKIDO KOKIKAI FEDERATION USA INC
- 2. Registered Agent:**  
REGISTERED AGENTS, INC.
- 3. Registered Office:**  
FIVE GREENTREE CENTRE STE 104  
525 RT 73 NORTH  
MARLTON, NEW JERSEY 08053
- 4. Business Purpose:**  
FOSTER THE GROWTH OF KOKIKAI AIKIDO IN THE UNITED STATES AND PROVIDE TRAINING CAMPS AND SEMINARS.
- 5. Duration:**  
PERPETUAL
- 6. Effective Date of this Filing Is:**  
06/17/2016
- 7. Qualification as set forth herein:**  
AS SET FORTH IN THE BYLAWS
- 8. Rights and Limitations of members if not previously addressed:**  
AS SET FORTH IN THE BYLAWS
- 9. Method of electing Trustees as set forth herein:**  
AS SET FORTH IN THE BYLAWS
- 10. Asset Distribution:**  
AS SET FORTH IN THE BYLAWS
- 11. First Board of Trustees:**  
DAN MCDUGALL  
12 CRUSHER RD.  
HOPEWELL, NEW JERSEY 08525

TODD KUPPER  
1736 SILVER BIRCH RD.  
HUNTINGTON VALLEY, PENNSYLVANIA 19006

ERIK BAKER  
2005 SANDRA RD  
VORHEESE, NEW JERSEY 08043

ANDREW WRIGHT  
25 PONTIAC DR.

NEW JERSEY DEPARTMENT OF THE TREASURY  
DIVISION OF REVENUE AND ENTERPRISE SERVICES

CERTIFICATE OF INC, (NON PROFIT)

AIKIDO KOKIKAI FEDERATION USA INC  
0450084253

MEDFORD, NEW JERSEY 08055

**12. Incorporators:**

ANDREW WRIGHT  
25 PONTIAC DR  
MEDFORD, NEW JERSEY 08055

**13. Main Business Address:**

575 RT. 73 NORTH, SUITE A2  
WEST BERLIN, NEW JERSEY 08091

**Additional Articles/Provisions:**

- 14.** THE CORPORATION SHALL BE OPERATED EXCLUSIVELY AS A SOCIAL AND RECREATION CLUB WITHIN THE MEANING OF § 501 (C) (7) OF THE INTERNAL REVENUE CODE OF 1986, AS NOW IN EFFECT OR AS MAY HEREAFTER BE AMENDED (THE "CODE"). THE PURPOSES FOR WHICH THE CORPORATION IS FORMED ARE TO FOSTER THE GROWTH OF KOKIKAI AIKIDO IN THE USA; TO TRACK AND MAINTAIN A LIST OF DOJOS, INSTRUCTORS AND STUDENTS PARTICIPATING IN KOKIKAI AIKIDO IN THE USA; AND TO SUPPORT THE CONTINUING ABILITY FOR THE KOKIAI AIKIDO MEMBERSHIP TO HAVE THE OPPORTUNITY TO TRAIN WITH SENSEI AND OTHER SENIOR AIKIDO KOKIKAI INSTRUCTORS THROUGH NATIONAL CAMPS AND REGIONAL SEMINARS, AND OTHER ACTIVITIES FOR THE MORALE, WELFARE AND BENEFIT OF ITS MEMBERS AND THE COMMUNITY.

EXCEPT AS OTHERWISE PROVIDED BY LAW, OR IN ANY BYLAW OF THE CORPORATION, THE BUSINESS OF THE CORPORATION SHALL BE MANAGED BY AND ALL OF THE POWERS OF THE CORPORATION SHALL BE EXERCISED BY THE BOARD OF DIRECTORS OF THE CORPORATION.

- 15.** NO PART OF THE NET EARNINGS OF THE CORPORATION SHALL INURE TO THE BENEFIT OF, OR BE DISTRIBUTABLE TO, ANY MEMBER, 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 HEREOF.
- 16.** IN THE EVENT OF 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 AS SOCIAL AND RECREATION CLUBS OR FOR CHARITABLE OR EDUCATIONAL PURPOSES AS SHALL AT THE TIME QUALIFY AS AN EXEMPT ORGANIZATION OR ORGANIZATIONS UNDER § 501(C)(7) OR § 501(C)(3) OF THE CODE AS THE BOARD OF DIRECTORS SHALL DETERMINE. IN NO EVENT SHALL ANY OF SUCH ASSETS OR PROPERTY BE DISTRIBUTED TO ANY MEMBER, DIRECTOR OR OFFICER, OR ANY PRIVATE INDIVIDUAL.
- 17.** TO THE FULLEST EXTENT PERMITTED BY THE LAWS OF THE STATE OF NEW JERSEY, AS NOW IN EFFECT OR AS MAY HEREAFTER BE AMENDED, NO OFFICER OR DIRECTOR OF THE CORPORATION SHALL BE PERSONALLY LIABLE FOR DAMAGES IN ANY PROCEEDING BROUGHT BY OR IN THE RIGHT OF THE CORPORATION, OR IN CONNECTION WITH ANY CLAIM, ACTION, SUIT OR PROCEEDING TO WHICH HE OR SHE MAY BE OR IS MADE A PARTY BY REASON OF BEING OR HAVING BEEN AN OFFICER OR DIRECTOR OF THE CORPORATION, PROVIDED, HOWEVER, THAT SUCH RELIEF FROM LIABILITY SHALL NOT APPLY IN ANY INSTANCE WHERE SUCH RELIEF IS INCONSISTENT WITH ANY PROVISION OF THE INTERNAL REVENUE CODE APPLICABLE TO CORPORATIONS DESCRIBED IN CODE § 501(C)(7).

NEW JERSEY DEPARTMENT OF THE TREASURY  
DIVISION OF REVENUE AND ENTERPRISE SERVICES

**CERTIFICATE OF INC, (NON PROFIT)**  
**AIKIDO KOKIKAI FEDERATION USA INC**  
**0450084253**

**Signatures :**

ANDREW WRIGHT  
INCORPORATOR



Certificate Number : 4016850212

Verify this certificate online at

[https://www1.state.nj.us/TYTR\\_StandingCert/JSP/Verify\\_Cert.jsp](https://www1.state.nj.us/TYTR_StandingCert/JSP/Verify_Cert.jsp)

*IN TESTIMONY WHEREOF, I have  
hereunto set my hand and  
affixed my Official Seal  
17th day of June, 2016*

A handwritten signature in black ink, appearing to read "Ford M. Scudder".

*Ford M. Scudder  
Acting State Treasurer*