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

OMB No. 1545-0056
 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 8778 (with payment of the appropriate user fee), the application may be returned to you.
Complete the Procedural Checklist on page 7 of the instructions.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) JonBenét Ramsey Children's Foundation		2 Employer identification number (EIN) (If none, see page 2 of the instructions.) 84-1397683
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed Gail Heinzman, CPA (303) 449-7109
1c Address (number and street) P.O. Box 7202	Room/Suite	
1d City or town, state, and ZIP code Boulder, CO		4 Month the annual accounting period ends December
5 Date incorporated or formed April 2, 1997	6 Activity codes (See page 3 of the instructions.) 327 602 406	7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation		
..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
9 Is the organization required to file Form 990 (or Form 990-EZ)? If "No," attach an explanation (see page 3 of the Specific Instructions).		
..... <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No		
10 Has the organization filed Federal income tax returns as an exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office		
..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

OCT 02 '97 OCT 07 '97

INTERNAL REVENUE SERVICE
 COVINGTON, KY

11 Check the box for the type of organization. ATTACH COPIES OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See Specific Instructions for Part I, Line 11, on page 3.) Get Pub. 557, Tax-Exempt Status for Your Organization, for examples of organizational documents.)

a Corporation: Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include 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 the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization 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 Gail E.D. Heinzman Treasurer 10/2/97
(Signature) (Title or authority of signer) (Date)

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Part II Activities and Operational Information

- 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.

PLEASE SEE EXHIBIT A ATTACHED

- 2 What are or will be the organization's sources of financial support? List in order of size.

- 1) Individuals related to or acquainted with JonBenet Ramsey
- 2) Corporations
- 3) The General Public

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

There is no formal fundraising program planned. Money will be donated to the Foundation from family members, friends, corporations, and through unsolicited donations. To date, money has been donated by family members, friends, corporations, and through unsolicited donations.

The JonBenét Ramsey Children's Foundation

P.O. Box 7202

Boulder, Colorado 80306-7202

September 30, 1997

EXHIBIT A TO FORM 1023

Part II, Question 1, Page 2

(a) The JonBenét Ramsey Children's Foundation (the "Foundation") was founded in April 1997 by John B. and Patricia A. Ramsey in honor of their daughter, JonBenét. All of the Foundation's time and resources will be devoted to making gifts and grants to organizations that either qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue law) or are governmental agencies, and which:

1. Provide opportunities for children to develop their talents.
2. Build a strong spiritual foundation in children.
3. Promote the safety of children.
4. Promote education on effective parenting and nurturing.
5. Affirm and recognize children who demonstrate compassion for and service to others.
6. Recognize responsible journalism that affects children and families and promotes good in the world for children.

(b) The Foundation plans to begin a grant program as soon as possible in support of the six Foundation objectives listed above in (a). Grants will be made to organizations that either qualify as exempt organizations under Section 501(c)(3) or are governmental agencies, and that provide programming in support of the Foundation's objectives. All of these objectives foster the purpose of the Foundation. It is estimated that grants in support of the first four objectives will comprise about 80% of the Foundation's grant-making, with grant-making to the fifth and sixth objectives comprising about 10% each.

(c) The Foundation has an office in Boulder, Colorado. Most of the activities of the Foundation will originate from this office. The grant program, including guidelines, will be developed by the directors of the Foundation. Guidelines will be provided to organizations interested in applying for grants. Decisions to provide various grants to organizations will be made by the Foundation directors.

Part II Activities and Operational Information (Continued)

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
President: Patricia A. Ramsey Address: P.O. Box 7202	-0-
Vice President: John B. Ramsey Boulder, CO 80306-7202	-0-
Secretary: Patricia A. Ramsey	-0-
Treasurer: Gail Heinzman 3450 Penrose Pl., Boulder, CO 80301	-0-
Directors: John B. Ramsey and Patricia A. Ramsey	-0-

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? Yes No
 If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions for Part II, Line 4d, on page 3.) Yes No
 If "Yes," explain.
 John B. Ramsey and Patricia A. Ramsey are directors of The Foundation and are "substantial contributors" and "foundation managers."

5 Does the organization control or is it controlled by any other organization? Yes No
 Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? Yes No
 If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? Yes No
 If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization? Yes No
 If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

Part II Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."

N/A

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? Yes No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? Yes No

b Is the organization a party to any leases? Yes No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

The Foundation leases office space on a month-to-month basis under an oral contract, with an unrelated third party.

11 Is the organization a membership organization? Yes No

If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

c What benefits do (or will) the members receive in exchange for their payment of dues?

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? N/A Yes No

If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? N/A Yes No

If "Yes," explain how the recipients or beneficiaries are or will be selected.

13 Does or will the organization attempt to influence legislation? Yes No

If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? Yes No

If "Yes," explain fully.

Part III Technical Requirements

1 Are you filing Form 1023 within 16 months from the end of the month in which your organization was created or formed? [X] Yes [] No
If you answer "Yes," do not answer questions on lines 2 through 7 below.

2 If one of the exceptions to the 16-month filing requirement shown below applies, check the appropriate box and proceed to question 8.

Exceptions - You are not required to file an exemption application within 16 months if the organization:

- [] a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See Specific Instructions, Line 2a, on page 4;
[] b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
[] c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? [] Yes [] No

If "Yes," your organization qualifies under section 4.01 of Rev. Proc. 92-85, 1992-2 C.B. 490, for an automatic 12-month extension of the 16-month filing requirement. Do not answer questions 4 through 7.

If "No," answer question 4.

4 If you answer "No" to question 3, has the organization been contacted by the IRS regarding its failure to file Form 1023 within 27 months from the end of the month in which the organization was created or formed? [] Yes [] No

If "No," your organization is requesting an extension of time to apply under the "reasonable action and good faith" requirements of section 5.01 of Rev. Proc. 92-85. Do not answer questions 5 through 7.

If "Yes," answer question 5.

5 If you answer "Yes" to question 4, does the organization wish to request relief from the 16-month filing requirement? [] Yes [] No

If "Yes," give the reasons for not filing this application prior to being contacted by the IRS. See Specific Instructions, Line 5, on page 4 before completing this item. Do not answer questions 6 and 7.

If "No," answer question 6.

6 If you answer "No" to question 5, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? [] Yes [] No

7 If you answer "Yes" to question 6 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here [] and attach a completed page of Form 1024 to this application.

Part III Technical Requirements (Continued)

8 Is the organization a private foundation?

- Yes (Answer question 9.)
 No (Answer question 10 and proceed, as instructed.)

9 If you answer "Yes" to question 8, does the organization claim to be a private operating foundation?

- Yes (Complete Schedule E.)
 No

After answering question 9 on this line, go to line 15 on page 7.

10 If you answer "No" to question 8, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies.

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | | |
|---|--|--|
| a | <input type="checkbox"/> As a church or a convention or association of churches
(CHURCHES MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1)
and 170(b)(1)(A)(i) |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1)
and 170(b)(1)(A)(ii) |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (MUST COMPLETE SCHEDULE C.) | Sections 509(a)(1)
and 170(b)(1)(A)(iii) |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1)
and 170(b)(1)(A)(v) |
| e | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one or more of the organizations described in a through d, g, h, or i (MUST COMPLETE SCHEDULE D.) | Section 509(a)(3) |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public safety. | Section 509(a)(4) |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is owned or operated by a governmental unit. | Sections 509(a)(1)
and 170(b)(1)(A)(iv) |
| h | <input type="checkbox"/> As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. | Sections 509(a)(1)
and 170(b)(1)(A)(vi) |
| i | <input type="checkbox"/> As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| j | <input type="checkbox"/> The organization is a publicly supported organization but is not sure whether it meets the public support test of block h or block i. The organization would like the IRS to decide the proper classification. | Sections 509(a)(1)
and 170(b)(1)(A)(vi)
or Section 509(a)(2) |

If you checked one of the boxes a through f in question 10, go to question 15.

If you checked box g in question 10, go to questions 12 and 13.

If you checked box h, i, or j, in question 10, go to question 11.

Part III Technical Requirements (Continued)

- 11 If you checked box h, i, or j on line 10, has the organization completed a tax year of at least 8 months?
- Yes - Indicate whether you are requesting:
- A definitive ruling (Answer questions on lines 12 through 15.)
 - An advance ruling (Answer questions on lines 12 and 15 and attach two Forms 872-C, completed and signed.)
- No - You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the application.

- 12 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

- 13 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here and:
- a Enter 2nd of line 8, column (e), Total, of Part IV-A
 - b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 13a above.

- 14 If you are requesting a definitive ruling under section 509(a)(2), check here and:
- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see Specific Instruction, Part II, Line 4d, on page 3.)
 - b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

15 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		X	A
Is the organization, or any part of it, a school?		X	B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?		X	D
Is the organization a private operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		X	I

Part IV Financial Data

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

	Current tax year	3 prior tax years or proposed budget for 2 years:			(e) TOTAL
	(a) From 4/2/97 to	(b) 19 98	(c) 19 99	(d) 19	
Revenue					
1 Gifts, grants, and contributions received (not including unusual grants - see pages 6 and 6 of the instructions)	\$15,000	\$15,000	\$15,000		
2 Membership fees received	0				
3 Gross investment income (see instructions for definition)					
4 Net income from organization's unrelated business activities not included on line 3	0				
5 Tax revenues levied for and either paid to or spent on behalf of the organization	0				
6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)	0				
7 Other income (not including gain or loss from sale of capital assets) (attach schedule)	0				
8 Total (add lines 1 through 7)	\$15,000	\$15,000	\$15,000		
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22.	0				
10 Total (add lines 8 and 9)	\$15,000	\$15,000	\$15,000		
11 Gain or loss from sale of capital assets (attach schedule)	0				
12 Unusual grants	0**	0**	0**		
13 Total revenue (add lines 10 through 12)	\$15,000	\$15,000	\$15,000		
Expenses					
14 Fundraising expenses	0				
15 Contributions, gifts, grants, and similar amounts paid (attach schedule)	10,500	13,500	13,500		
16 Disbursements to or for benefit of members (attach schedule)	0				
17 Compensation of officers, directors, and trustees (attach schedule)	0				
18 Other salaries and wages	0				
19 Interest	0				
20 Occupancy (rent, utilities, etc.)	1,000	1,200	1,200		
21 Depreciation and depletion	300	600	600		
22 Other (attach schedule) supplies	500	300	300		
23 Total expenses (add lines 14 through 22)	12,300	15,600	15,600		
24 Excess of revenue over expenses (line 13 minus line 23)	2,700	2,100	1,500		

The JonBenét Ramsey Children's Foundation

P.O. Box 7202

Boulder, Colorado 80306-7202

September 30, 1997

EXHIBIT B TO FORM 1023

Part IV, Financial Data, Line 12 "Unusual Grants" - Page 8

It is the intent of the family of JonBenét Ramsey not to benefit financially from her death. The family intends to donate to the Foundation any proceeds or rights (net of expenses) which may inure to them in connection with her death. It is impossible to determine at this time the scope of any proceed amounts that may inure to the Foundation.

Part IV, Financial Data, Line 15 "Contributions" - Page 8

Most contributions for 1997 have come from John B. and Patricia A. Ramsey in the form of cash and payment of Foundation expenses. Other contributions have come from family, friends, corporations, and unsolicited donations. The Foundation expects that the bulk of contributions in future years will also come from John B. and Patricia A. Ramsey, but that small, unsolicited donations may also be received from family, friends, corporations, and others. In addition to the amounts shown on Line 15, John B. and Patricia A. Ramsey intend to donate all property and amounts (net of expenses) owned or received by them in the future and related in any way to the death of their daughter, JonBenét Ramsey. For 1997, expenses include \$500 for supplies and \$5,000 for public service advertising. In future years, the Foundation expects to incur expenses for supplies, and may also incur expenditures of an uncertain amount for the maintenance of any income-producing property which may be contributed to the Foundation in the future.

	1997	1998	1999
Contributions	\$5,500	\$13,500	\$13,500
Public Service Advertising	\$5,000		

Part IV Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)		Current tax year Date
Assets		
1	Cash	1,000
2	Accounts receivable, net	
3	Inventories	
4	Bonds and notes receivable (attach schedule)	
5	Corporate stocks (attach schedule)	
6	Mortgage loans (attach schedule)	
7	Other investments (attach schedule)	
8	Depreciable and depletable assets (attach schedule) Computer, net of depreciation	1,700
9	Land	
10	Other assets (attach schedule)	
11	Total assets (add lines 1 through 10)	2,700
Liabilities		
12	Accounts payable	
13	Contributions, gifts, grants, etc., payable	
14	Mortgages and notes payable (attach schedule)	
15	Other liabilities (attach schedule)	
16	Total liabilities (add lines 12 through 15)	0
Fund Balances or Net Assets		
17	Total fund balances or net assets	2,700
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	2,700

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