



Asperger Works, Inc.

A Massachusetts Non-profit Public Benefit Corporation

IRS FORM 1023 ATTACHMENT

Part IV Narrative Description of Your Activities

Overview

It is the mission, duty and purpose of Asperger Works, Inc. to address, educate, and provide employment support for adults with Asperger's Syndrome and other autism spectrum disorders.

Our focus is on solving the employment problem a great number of adults with Asperger's Syndrome (AS) and other autism spectrum disorders cope with. Those with AS are willing and able to work but challenges like conducting a job search, managing a professional network, and navigating around the social and political landmines of the workplace. These challenges put adults on the autism spectrum at a great disadvantage. We want to work with both employees and employers to break down barriers to success.

Education

Asperger Works, Inc. provides education on ways we can solve the employment problem a great number of adults with Asperger's Syndrome (AS) and other autism spectrum disorders cope with. These presentations focus on the causes, current efforts and solutions on how we can solve the employment problem that adults face. We will provide this information by presenting live

media interviews, lectures and slideshows titled, “Putting Autism To Work,” at schools, libraries and other public venues.

Also, we plan on educating employers on the challenges adults with Asperger’s Syndrome face and why it is beneficial to hire adults on the spectrum by inviting area employers to a conference which will have speakers and workshops conducted by experts on ASD and employment related issues.

We take advantage of various social media outlets such as discussion forums, blogs and social networking sites. We are planning to contact local media outlets such as The Eagle Tribune, New England Cable News (NECN), and WCVB Channel 5 (ABC) to inform them about Asperger Works, Inc. We also chronicle our efforts and activities on the corporation’s website. One feature that will be incorporated into the site is an educational essay written by professionals such as employment support specialist, job coaches, and activists in the same or related field(s).

By offering educational events as well as our publications and website, Asperger Works, Inc. is educating the public on subjects useful to individuals, beneficial to the community, and is advocating and defending human and civil rights secured by law.

Ambassador Program

Asperger Works, Inc. seeks out opportunities for community outreach through our ambassador program which involves sending ambassador(s) to fulfill our mission of raising awareness and funds for “Putting Autism To Work” by utilizing a variety of means such as charity concert, charity dinner, photography, and writing. Through these means, the issue of employment problems a great number of adults with Asperger’s Syndrome (AS) and other autism spectrum disorders cope with will be highlighted and brought to the attention of diverse audiences.

The funds received through the entirety of the corporation’s activities will be used exclusively for the charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code and will not be used for personal gains of any sort.

On-Online Employment Support Chat Group

Asperger Works, Inc. aims to provide an On-Line Employment Support Chat Group where adults with Asperger’s Syndrome (AS) and other autism spectrum disorders can discuss and get support with any employment issues and in turn start a dialog on how we can break down barriers to success between adults on the spectrum and employers.

Employment Support

Asperger Works, Inc. will provide customized employment readiness training, job search and placement assistance for adults diagnosed with Autism Spectrum Disorder (ASD) with emphasis on support for adults who had been diagnosed in adulthood.

Distribution to Other Organizations and Individuals

We do not fundraise for any specific organization and Asperger Works, Inc. is not organized solely to contribute or fundraise for any specific entity. However, at the discretion of the board of directors we may, at times, choose to contribute to other organizations who share a similar mission but only if the contributions further our exempt status, with the objective to address, educate, and provide employment support for adults with Asperger's Syndrome and other autism spectrum disorders.

One example of an organization which we may contribute to is the "Autistic Self-Advocacy Network" (EIN 26-1270198) which is a U.S.-based, nonprofit, nonpartisan 501 (c)(3) tax-exempt charitable organization that was created to serve as a national grassroots disability rights organization for the Autistic community, and does so by advocating for systems change and ensuring that the voices of Autistic people are heard in policy debates and the halls of power while working to educate communities and improve public perceptions of autism.

Asperger Works, Inc. may exercise its right under law to contribute to non 501 (c)(3) organizations only on the condition that Asperger Works, Inc. retains control over the use of the funds and maintaining records showing that the funds are used for exclusively charitable purposes in accordance to our mission.

Programs for Volunteers

At times, per the discretion of the board of directors, we may provide internships or volunteer opportunities which will provide for involvement in outreach activities and programs in order to have a greater impact for change. Such activities shall always be free of charge to participants and will not include compensation to the volunteers.

Multimedia

It is our goal to bring awareness from every medium possible and this does not exclude documentaries and photos of our activities, projects, programs and expeditions. By documenting and reporting our efforts we intend to broaden our outreach. These multimedia features will be

recorded by our volunteers during the aforementioned activities and will be available to the public.

Please Note:

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

Financial Information

The sources of the corporation’s income derive from personal resources and public donations. Additional income sources will include grants, sponsorship, and fundraising. The corporation disposes its income through the decisions made by its board of directors or through the decisions of the duly elected treasurer, whose power to pay expenses is set out by the board or the corporation's bylaws in accordance to the corporation’s purpose. Expenses paid by the corporation include, but are not limited to: equipment purchases and rentals, ambassador’s salary and boarding, insurance premiums, internet web site fees, publications, advertising, and miscellaneous board expenses.

**Part V Compensation and Other Financial Arrangements With Your Officers,
Directors, Trustees, Employees, and Independent Contractor**

Line 1a. List the names, titles, and mailing addresses of all your officers, directors, and trustees. For each person listed, state their total annual compensation for all services to the organization whether as an officer, employee, or other position.

Name	Title	Mailing Address	Avg. Hours	Annual Compensation
Daniel R. Rajczyk	Executive Director	20 Knox Street, Unit 14 Lawrence, MA 01841	40/week	\$50,000
Adam Rajczyk	HR Director	48 Marshland Street Haverhill, MA 01830	20/week	\$0
Lisa S. Rajczyk	Social Media Director	20 Knox Street, Unit 14 Lawrence, MA 01841	40/week	\$49,000
Douglas Perry	IT Director	30 Libby Avenue Marlborough, MA 01752	40/week	\$49,000
M. Eva Rajczyk	Treasurer/Secretary	48 Marshland Street Haverhill, MA 01830	25/week	\$0
			Total	\$ 148,000

Line 3a. For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

There are no compensated officers, directors, trustees or employees. Please see the table above.

Line 5a. Have you adopted a conflict of interest policy consistent with the sample policy in Appendix A?

Yes. Please see the attached policy. This was adopted by resolution of the board of directors on XX, XX, 20XX.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

Line 1a. In carrying out your exempt purposes, do you provide goods, services, or funds to individuals?

At the discretion of the board of directors, we may provide goods, services, or funds to individuals affected by unemployment. That will include transportation to potential employers or educational materials (e.g. our educational publications and pamphlets). In order to do so, we identify these individuals based on our research and referrals in the field. These individuals will be selected regardless of their religion, race, ethnicity, and age. Please refer to the Narrative of our Activities for more detailed information regarding our programs.

Line 1b. In carrying out your exempt purposes, do you provide goods, services, or funds to organizations?

We may at times provide funds to other organizations. For more detailed information regarding this activity please refer to the section of our Narrative of our Activities subtitled: Distribution to other organizations and individuals.

Part VIII Your Specific Activities

Line 2a and 2b. Do you attempt to influence legislation?

We have not yet spent any volunteer time or any part of our budget to influence legislation. Our legislative activities will always be insubstantial and less than 2% of our volunteer time and expenses, if we decide to do so. Currently we have no plans or program in place to undertake such activities.

Line 3a. Do you or will you operate bingo or gaming activities?

We will not operate bingo but will utilize raffle games in our annual banquet fundraisers and contest on our website.

An example of this activity would be offering 50/50 raffle games at our fundraising banquets and auctions. The participants will buy tickets of low value (e.g. \$1) and with each ticket; they would have one chance of winning half of the pot at the end of the event. The other half of the pot will go towards the fundraising goal. Participants will generally donate their winnings back to the pot to be used toward the event's goal.

Another example of games would be holding contests on our website to raise awareness for our mission. One type of contest would require the participants to write an essay regarding the difficulties faced by people on the spectrum when it comes to employment in order to be considered to have the chance of winning a prize (e.g. \$25 gift card to a sponsoring restaurant) at the end of the contest.

There will be no compensation of any sort for volunteers who carry on or help with these activities and all income and expenses will be documented as they occur.

Line 3c. List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

In general, we anticipate holding our banquets in State of MASSACHUSETTS and so the gaming activities related to such events. Our web contests will be conducted on our website which resides on a server at Servarica Montreal, Quebec Canada. If the event would be held outside of the State of MASSACHUSETTS, we will observe and comply with all applicable Federal and State laws in carrying on such activities and that holds true for all 50 states of the United States.

Line 4a. Do you or will you undertake fundraising? If "Yes," check all the fundraising programs you do or will conduct. Attach a description of each fundraising program.

"Yes" to the following:

Mail solicitations, email solicitation, personal solicitation, foundation grant solicitations, accept donations on your website and other.

Mail Solicitations

We will be sending fundraising letters to businesses and individuals at least annually to request that they donate funds to support Asperger Works, Inc. or to be cordially invited to attend our annual fundraising banquet and auction.

Email Solicitation

We will be utilizing internet solicitation methods, including but not limited to email, social media contacts, and other mediums.

Personal Solicitation

We will be fundraising by approaching a broad spectrum of entities and individuals in person to share the mission of Asperger Works, Inc. and seek public support.

Foundation Grant Solicitations

We will be applying for private or public foundation grants. We have no current arrangement for this method at this time.

Accept Donations on Your Website

We do accept donations on our website. This function will be accessible through “donate” tab on the website of the corporation. The payments are processed by PayPal, Inc. and are directed to the corporation’s bank account.

Other

Slideshows and Lectures. We will be accepting donations during our lectures and slideshow programs and expeditions. (Please see the Narrative of our Activities for further information regarding this activity.)

Small Scale Fundraising Events. At times we will be holding road-side small-scale fundraising events. The work performed for such events shall be “Volunteer Labor” and without compensation. The material used for such events shall only come from the gifts or contributed products. Volunteer charity lemonade or cookie sale would be an example.

Banquet and Auctions. We will also be holding at least one fundraising banquet and auction annually. All auction items will be from the gifts or contributed merchandise and all the work performed for such events shall be volunteer labor and without compensation.

Web-related Donations. We may make arrangements with commercial organizations for donations based on sales referrals. For example, some web sites (such as Amazon.com) allow nonprofit organizations to receive donations for sales which were referred from their web site. Some local businesses in our area might also make such offers to non-profit organizations. We would only consider this for items and services related to our organization's activities and topics

(e.g. books on Asperger's, ASD, and employment). We currently have no specific plans or contracts, but it's prudent to mention the possibility.

Sale of Merchandise. We will have shirts, hats, mugs and similar items available through our website which will bear our logo and mission statement. We are only considering the sale of donated and contributed products at this time. The revenue from this activity is anticipated to be insubstantial and we have no current arrangement or contract for this.

Line 4c. Do you or will you engage in fundraising activities for other organizations?

No. We do not fundraise for any specific organization and Asperger Works, Inc. is not organized solely to contribute or fundraise for any specific entity. However, at the discretion of the board of directors we may at times, choose to contribute to other 501 (c)(3) organizations which share a similar mission and only if the contributions further our exempt status. (Please see the Narrative of our Activities for more information regarding how we contribute to other organizations.)

Line 4d. List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

Asperger Works, Inc. is primarily based in the State of MASSACHUSETTS, however, we will engage in fundraising in all 50 states of the United States whether via internet solicitation, mail-outs, banquets or activities such as our ambassador program or slide-shows and presentations. For more information about these activities please refer to the Narrative of Our Activities.

We will not raise funds for other organizations. No other organization will raise funds for us and we will only fundraise for ourselves. This rule holds true for all 50 States of the United States.

Line 4e. Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds?

We do not anticipate soliciting contributions where the donor has the right to advise how to use or distribute the funds. However, we will comply with and recognize special requests, notes, terms and conditions which are specified by contributors and will maintain a separate account for that specific donation. An example of this rule is foundation grants. There may be situations whereby we solicit a foundation grant for a specific purpose; (e.g. education) and in those cases the grant, if awarded, will probably have restrictions on the activities it can support. Honoring those terms is inherent in the grant application process.

Line 11. Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type?

Asperger Works, Inc. is not planning to accept contributions of: real property; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type. Should we decide to accept such donations in the future, we will ensure that donations are accepted in accordance with 501(c)(3) regulations and we will properly determine fair market value according to IRS Publication 561. Additionally, we will not accept donations if there are any conditions imposed by the donor on the contribution limit the corporation's ability to achieve its purposes or force this corporation to conduct activities that are not in furtherance of 501(c)(3) purposes. We currently have no specific plans, but it's prudent to mention the possibility.

Line 12a. Do you or will you operate in a foreign country or countries?

At the present time, Asperger Works, Inc. has no plans to operate in a foreign country or countries.

Answers to 12a, b, c and d are as follow:

It is the mission, duty and purpose of Asperger Works, Inc. to address, educate, coordinate, and provide aid and relief to eradicate ignorance and discriminatory hiring practices of people on the spectrum. Therefore Asperger Works, Inc. may operate in any country and any region in any country around the world where we may fulfill our mission and further our exempt status. Asperger Works, Inc. will obtain any required permits or permissions from the respective governments of any country we may operate in as required by law. This includes complying with the sanctions, embargoes, and other restrictions imposed by the United States government to such countries. For detailed information regarding our foreign activities please refer to the section of our Narrative of our Activities titled: Foreign activities. We may work closely^[1] with other non-profit and non-governmental organizations who are active participants in the same field. This will allow us to further our exempt status by providing the services and aid in a timely and effective manner.

^[1]**Note:** Working closely with other organizations does not constitute a “Close Connection” as it is defined on page 11, line 15 of the IRS publication of instruction for form 1023. It merely refers to exchange of information, non-financial data, suggestions and advices on locations and ways to address and direct the focus based on up-to-date information.)

Please Note: Rev. Rul. 71-460, 1971-2 C.B. 231

- “A domestic corporation that conducts a part or all of its charitable activities in a foreign country is not precluded from exemption under section 501(c)(3) of the Code. A domestic corporation that is otherwise exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 carries on part of its charitable activities in foreign countries. Held, since its activities are charitable within the meaning of section 501(c)(3) of the Code when carried on within the United States, the conduct of such activities elsewhere does not preclude the organization from qualifying as an exempt organization under that section.
- The same conclusion applies if all of its charitable activities are carried on in foreign countries. With respect to deductibility of contributions to the organization under section 170 of the Code, see Revenue Ruling 63-252, C.B. 1963-2, 101 and Revenue Ruling 66-79, C.B. 1966-1, 48.”

Line 13a. Do you or will you make grants, loans, or other distributions to organization(s)?

We do not offer or provide grants or loans to other organizations. Distributions to other organizations will be documented with copies of receipts, letters or other relevant documents. According to our bylaws, any distribution would have to be approved by the board of directors. The method of approval would be documented. Distributions to organizations have not yet occurred since the incorporation.

Please Note: Rev. Rul. 68-489, 1968-2 C.B. 210

- An organization will not jeopardize its exemption under section 501(c)(3) of the Code, even though it distributes funds to nonexempt organizations, provided it retains control and discretion over use of the funds for section 501(c)(3) purposes.
- An organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 distributed part of its funds to organizations not themselves exempt under that provision. The exempt organization ensured use of the funds for section 501(c)(3) purposes by limiting distributions to specific projects that are in furtherance of its own exempt purposes. It retains control and discretion as to the use of the funds and maintains records establishing that the funds were used for section 501(c)(3) purposes. Held, the distributions did not jeopardize the organization's exemption under section 501(c)(3) of the Code.

Line 13b. Describe how your grants, loans, or other distributions to organizations further your exempt purposes.

We do not offer or provide loans or grants to other organizations. Our contributions to other organizations will only include funds necessary to carry on our mission as it has been described in the Narrative of our Activities. These contributions would be funds donated to other organizations which are active in the field and are capable of addressing the issues of chronic malnutrition, hunger, or disaster relief aid in a more timely and effective way than Asperger Works, Inc. would be able to at that given time. The board of directors will conduct due diligence and maintain control of any funds contributed to any organizations regardless of their exempt status and will comply with all applicable laws and guidelines to further our exempt status.

Line 14a. Do you or will you make grants, loans, or other distributions to foreign organizations?

We do not offer or provide grants or loans to any foreign or domestic organizations. If we decide that a contribution or distribution is necessary to fulfill our mission and our duty to further our exempt status, we will contribute at the discretion of the board of directors to foreign organizations. An example would be contributing to an organization that is providing services to unemployed people on the spectrum. If we decide to contribute to such an institution, we will stipulate how the funds shall be used and will require the recipient to provide us with detailed records and financial proof of how the funds were utilized.

Although adherence and compliance with the US Department of the Treasury's publication the "Voluntary Best Practice for US. Based Charities" is not mandatory, we the directors of Asperger Works, Inc. willfully and voluntarily recognize and put to practice these guidelines and suggestions to reduce, develop, re-evaluate and strengthen a risk-based approach to guard against the threat of diversion of charitable funds or exploitation of charitable activity by terrorist organizations and their support networks.

We also comply and put to practice the federal guidelines, suggestion, laws and limitation set forth by pre-existing U.S. legal requirements related to combating terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) in regard to our foreign activities, if any.

Line 14b. Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.

At this time Asperger Works, Inc. has no relationship with any foreign organizations nor are there any current plans in progress to establish such relationships. Therefore, we cannot list any countries or regions at this time. That is not to say that it is not our intent to possibly establish a relationship with a foreign organization in the future but specific organizations and countries have not been identified at this time. Should there be any attempts to establish relationships in the future, Asperger Works, Inc. will act with due diligence and in full accordance of any laws and requirements governing this corporation.

Line 14c. Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization?

As mentioned above, we have no relationship with any foreign organizations, hence there are no organizations to list from line 14b. Furthermore, if we were to contribute to any foreign organizations in the future, we would not contribute to any organizations that specify, earmark, or require that any part of our contributions be out of our control or in any way to be directed to any other organization other than the recipient(s) or organization(s) originally selected by Asperger Works, Inc. We will maintain full control of the contributed funds at all times with records and receipts, and if available, with supervision of our ambassadors in the field.

Line 14d. Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes?

It is very clear to our contributors and especially the public how we operate, direct funds, and the nature of our programs. The donation page of our website lists where the donations go and for what purpose. For contributions other than credit cards, we have a donation form available which every contributor is required to fill and it specifically points out our mission, goals and functions. A copy of this form is included in with this attachment for your consideration.

Line 14e. Do you or will you make pre-grant inquiries about the recipient organization?

We do not offer or provide grants to any individuals or organizations. But for any contributions made by Asperger Works, Inc. to any organization, we take into consideration the tax-exempt status, overall financial standing of the recipient and we inquire about:

- The recipient's name in English, in the language of origin, and any acronym or other names used to identify the recipient
- The jurisdictions in which the recipient maintains a physical presence;
- Any reasonably available historical information about the recipient that assures us of the recipient's identity and integrity;
- The available postal, email and website addresses and phone number of each place of business of the recipient;
- A statement of the principal purpose of the recipient, including a detailed report of the recipient's projects and goals;
- Copies of any public filings or releases made by the recipient, including the most recent official registry documents, annual reports, and annual filings with the pertinent government, as applicable; and
- The recipient's sources of income, such as official grants, private endowments, and commercial activities.

Line 14f. Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes?

We generally will not contribute to any organization unless we have an ambassador in that country overseeing the distribution of the funds regardless of their location, domestic or foreign. The board of directors will conduct due diligence and maintain control of any funds contributed to any organizations and will comply with all applicable laws and guidelines. We will also, at our discretion, conduct the following to verify and ensure that funds are used appropriately and safely:

- conducting a reasonable search of publicly available information to determine whether the recipient is suspected of activity relating to terrorism, including terrorist financing or other support;
- assuring that recipients do not appear on OFAC's master list of Specially Designated Nationals (the "SDN List"), maintained on OFAC's website at www.treas.gov and are not otherwise subject to OFAC sanctions;
- with respect to key employees, members of the governing board, or other senior management at the recipient's principal place of business, and for key employees at the

recipient's other business locations, we will, to the extent reasonable, obtain the full name in English, in the language of origin, and any acronym or other names used; nationality; citizenship; current country of residence; and place and date of birth;

- As a pre-condition to the issuance of a charitable contribution, we will require the recipient to certify that they are in compliance with all laws, statutes, and regulations restricting U.S. persons from dealing with any individuals, entities, or groups subject to OFAC sanctions.

Part IX Financial Data

Line 23. Any expense not otherwise classified (attach itemized list.)

The following table consists of the corporation expenses, expenditures and spending for the shown years. Please refer to the second worksheet for further itemizations. The table is sorted alphabetically.

Please note: For our 20XX expense and income report, please refer to section B: Balance Sheet for our most recently completed tax year on page 17 of this document.

2014 Tax Year	2015 Tax Year	2016 Tax Year
Website (Inc. SEO and Advertising) \$ 370	Website (Inc. SEO and Advertising) \$ 470	Website (Inc. SEO and Advertising) \$ 570
P.O. Box \$ 180	P.O. Box \$ 180	P.O. Box \$ 180
Office Supplies \$75	Office Supplies \$200	Office Supplies \$320
IT Expenses \$ 800	IT Expenses \$ 87,910	IT Expenses \$ 48,600
Printing and Postage \$1800	Printing and Postage \$1,540	Printing and Postage \$2,410

Conferences/Trade Shows (fees and supplies) \$150	Conferences/Trade Shows (fees and supplies) \$300	Conferences/Trade Shows (fees and supplies) \$500
Travel \$200	Travel \$200	Travel \$800
Insurance \$1,000	Insurance \$1,000	Insurance \$1,500
Licenses and Government Fees \$150	Licenses and Government Fees \$35	Licenses and Government Fees \$35
Local Taxes \$0	Local Taxes \$100	Local Taxes \$100
Total expenses: \$4,725	Total expenses: \$91,935	Total expenses: \$55,015