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to whether they're nonprofit or not, or a determination as to whether a particular nonprofit will be an eligible nonprofit enterprise?

SENATOR CUDABACK: Senator Landis, would you respond?

SENATOR LANDIS: With respect to that application, I think, Senator Beutler, the answer that I'm going to give you off the top of my head and I'll reflect on a little bit later is this. That is whether or not it's a nonprofit or not, like a 501(c)(3). You have to establish to the satisfaction of the IRS that you are nonprofit. Failure to make profit is very much different than being a recognized nonprofit entity. And what this says is, look, you need to have a legally recognized nonprofit status. It's not simply that you didn't make any money.

SENATOR BEUTLER: Okay. But there are different kinds of nonprofits, even as recognized by the federal government.

SENATOR LANDIS: Right.

SENATOR BEUTLER: Are you intending to speak to 501(c)(3)s here,...

SENATOR LANDIS: There are other legitimate nonprofits that are...

SENATOR BEUTLER: ...or is this a broader category than...

SENATOR LANDIS: ...no. There are other legitimate nonprofits besides 501(c)(3)s.

SENATOR BEUTLER: Private foundations that are controlled by a small group of people, would those be nonprofits that would qualify under this?

SENATOR LANDIS: I can tell you that there are other nonprofits besides 501(c)(3)s, but I'm not very familiar with their distinctions. There's a 501(c)(1), there's a 501(c)(4).