

## American Online Giving Foundation, Inc. – Information Package

Congratulations on enabling American Online Giving Foundation, Inc. for your company’s giving or grantmaking program! This information package provides the Accounts Payable team of your company with all the relevant details required to set up American Online Giving Foundation, Inc. in your AP systems. In this package you will find organizational and banking information for American Online Giving Foundation, Inc., a sample Donation Report, as well as answers to frequently asked questions.

### Important Note for Accounts Payable:

Your company is requested to set up American Online Giving Foundation, Inc. as a payee to enable payment of donations committed through your employee giving and/or corporate grantmaking programs. Please note that Benevity will typically send Donation Reports monthly on behalf of the Foundation, and payment must be received by the Foundation by the 15th of each month. The Donation Reports will look like invoices to enable ease of payment; however, they are not traditional vendor invoices for goods or services. Donation Reports summarize the giving activity in your company’s CSR program during the preceding month, and expedient payment is required to fund the donations and enable disbursement to your company’s chosen nonprofits in a timely manner. Late payments will delay nonprofit disbursements and can impact the engagement and success of your company’s program.

Most clients will have a different process for handling charitable donations versus for-profit vendor payments and you may need to create a process to ensure your donations can be disbursed effectively. If you have any questions, please contact [help@benevity.com](mailto:help@benevity.com).

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## About American Online Giving Foundation, Inc.

Established in 2016, the American Online Giving Foundation, Inc. is a US public charity exempt under Section 501(c)(3) that uses technology, automation and aggregation to help donors maximize their generosity and to help other charities reduce their administrative costs associated with charitable giving.

American Online Giving Foundation, Inc. has partnered with Benevity, Inc., a for-profit certified B Corporation that provides leading global corporate purpose software. The Benevity technology platform helps companies and their employees make charitable donations in the most efficient, effective way possible and to recommend grants to other Section 501(c)(3) public charities in the US ("Causes").

American Online Giving Foundation, Inc. establishes and uses donor advised funds to facilitate giving to a broad range of Causes. We also provide real-time tax receipting, without applying donation thresholds or other restrictions that limit participation.

*Website:*

<http://www.onlinegivingfoundation.org>

## Payee Setup Information

Benevity partners with registered charitable organizations to consolidate and disburse funds to nonprofits based on donor advice provided. All donation requests made by Benevity are on behalf of their Foundation partners and therefore are to be paid to and will be receipted from American Online Giving Foundation, Inc., among others.

## Payment Terms

Within Benevity’s disbursement model, donations made during one month are disbursed by the end of the following month. To ensure donations can be delivered to your company’s chosen nonprofits within that timeframe, the Foundation requires funding by the 15th of each month. Please note, this means the funds must be received by the Foundation by the 15th; as such, we recommend setting your payment terms to Net 0 or making sure the funds are transferred several days prior to the 15th in order for them to be received by the Foundation by the 15th of the month in time for that month’s disbursement cycle. Payments received after the 15th will be delayed being sent to chosen nonprofits (they will not be sent until the next monthly disbursement cycle). Please account for the impact of any internal approval processes when determining your Payee setup.

It is paramount that the invoice number (as it appears on your Donation Report) or payroll period name be included in the bank memo/reference field (if your bank provides this option) and when sending remittance notifications to [remittance@benevity.com](mailto:remittance@benevity.com). Any payment we receive that we cannot associate directly to a Donation Report can result in disbursements being delayed for that month.

## Charitable Organization Information

<b>Legal Name:</b>	<b>American Online Giving Foundation, Inc.</b>
<b>Entity Registration #:</b>	16019112 (State of Georgia)
<b>IRS 501(c)(3) EIN:</b>	81-0739440
<b>Address:</b>	40 East Main Street, Suite 887
<b>City:</b>	Newark
<b>State:</b>	DE
<b>Country:</b>	United States
<b>Zip Code:</b>	19711
<b>Contact Name:</b>	Derek Stevenson
<b>Title:</b>	Foundation Administrator
<b>Phone:</b>	1-800-828-5415
<b>Email:</b>	<a href="mailto:info@onlinegivingfoundation.org">info@onlinegivingfoundation.org</a>
<b>Remittance Email:</b>	<a href="mailto:remittance@benevity.com">remittance@benevity.com</a> (no reply email)
<b>Invoice Inquiries:</b>	<a href="mailto:help@benevity.com">help@benevity.com</a>

## Banking Information

<b>Accepted Methods:</b>	Electronic Funds Transfer
<b>Required Currency:</b>	USD
<b>ACH ABA/Routing:</b>	031100209
<b>ACH Bank Account #:</b>	54027129
<b>Wire SWIFT:</b>	CITIUS33
<b>Bank Name:</b>	Citibank N.A. Delaware
<b>Bank Address:</b>	1 Penns Way
<b>City:</b>	New Castle
<b>State:</b>	DE
<b>Country:</b>	United States
<b>Zip Code:</b>	19720



## Bank Certificate

Citibank N.A.  
388 Greenwich Street, New York, NY 10013



DATE - 11/07/2022

To whom It May Concern:

### Account Confirmation Certificate

We certify that AMERICAN ONLINE GIVING FOUNDATION INC holds the below list of account(s) with Citibank N.A. Delaware.

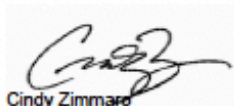
<b>Name of Company</b>	AMERICAN ONLINE GIVING FOUNDATION INC
<b>Company Address</b>	SUITE 887.40 EAST MAIN STREET NEWARK DE 19711 US
<b>Citibank Branch</b>	Citibank N.A. Delaware
<b>Swift Code</b>	CITIUS33
<b>ABA Routing Number</b>	031100209
<b>Tax ID</b>	810739440

Account	Account Name	Account Type	Date Opened	Currency	Status
54027129	AMERICAN ONLINE GIVING FOUNDAT	Not Available	08/02/2021	USD	OPEN


We thank you for banking with us.

If you require additional support please contact a Citi Representative by phone (302) 323-3600 option 1 Or by email [USservice.delaware@citi.com](mailto:USservice.delaware@citi.com).

Your Citi Representative



Cindy Zimmare  
Section Manager



Crystal Shorts  
Section Manager

# W-9 Form

DocuSign Envelope ID: 4CA676C8-052C-4D29-A41D-57FD23C80625

Form <b>W-9</b> (Rev. March 2024) Department of the Treasury Internal Revenue Service	<b>Request for Taxpayer Identification Number and Certification</b> Go to <a href="http://www.irs.gov/FormW9">www.irs.gov/FormW9</a> for instructions and the latest information.	Give form to the requester. Do not send to the IRS.
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**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) <b>AMERICAN ONLINE GIVING FOUNDATION, INC.</b>	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . . <b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) <b>ORGANIZATION EXEMPT UNDER 501(c)(3)</b>	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) <b>1</b> Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) <b>A</b> <i>(Applies to accounts maintained outside the United States.)</i>
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions. <b>40 EAST MAIN STREET, SUITE 887</b>	Requester's name and address (optional)
	6 City, state, and ZIP code <b>NEWARK, DE 19711</b>	
	7 List account number(s) here (optional)	

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

<b>Social security number</b>											
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<b>OR</b>											
<b>Employer identification number</b>											
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8	1	-	0	7	3	9	4	4	0		

**Note:** If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person	Date <b>April 18, 2024</b>
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**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

**What's New**

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they



must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

**Caution:** If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

**By signing the filled-out form, you:**

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding.** Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "By signing the filled-out form" above (for reportable interest and dividend accounts opened after 1983 only).



Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

## What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note for ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

### Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

### Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

**Note:** A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

### Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).



- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5. <sup>2</sup>
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.  
<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).
- B—The United States or any of its agencies or instrumentalities.
- C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.
- G—A real estate investment trust.
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.
- I—A common trust fund as defined in section 584(a).
- J—A bank as defined in section 581.
- K—A broker.
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1).
- M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/EIN](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLÉ accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>3</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

\* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

\*\* For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.



Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

# Certificate of Incorporation

Control Number: 16019112

## STATE OF GEORGIA

**Secretary of State**

**Corporations Division**

**313 West Tower**

**2 Martin Luther King, Jr. Dr.**

**Atlanta, Georgia 30334-1530**

### CERTIFICATE OF INCORPORATION

I, Brian P. Kemp, the Secretary of State and the Corporation Commissioner of the State of Georgia, hereby certify under the seal of my office that

**AMERICAN ONLINE GIVING FOUNDATION, INC.**

a Domestic Nonprofit Corporation

has been duly incorporated under the laws of the State of Georgia on 12/03/2015 by the filing of articles of incorporation in the Office of the Secretary of State and by the paying of fees as provided by Title 14 of the Official Code of Georgia Annotated.

WITNESS my hand and official seal in the City of Atlanta  
and the State of Georgia on 03/03/2016



Brian P. Kemp  
Secretary of State



## Bylaws

**BYLAWS**  
**OF**  
**AMERICAN ONLINE GIVING FOUNDATION, INC.**

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## **I. GOVERNING LAW AND DEFINITIONS**

(Georgia Nonprofit Corporation Code §§ 14-3-101 through -141)

- 1.01 Date of Adoption. These bylaws are adopted as of the 3<sup>rd</sup> day of December, 2015.
- 1.02 Governing Law. The corporation is governed by the nonelective provisions of the Georgia Nonprofit Corporation Code as amended (the "Code"), and shall be construed insofar as possible to be consistent therewith.
- 1.03 Definitions. The definitions are incorporated by reference that appear in the Code § 14-3-140 as amended.
- 1.04 Registered Office and Agent. The registered office and agent is governed by the Code §§ 14-3-501 through -504 as amended.
- 1.05 Emergency. Emergency powers are provided by § 14-3-303 as amended.

## **II. MEMBERS**

(Georgia Nonprofit Corporation Code §§ 14-3-601 through -630)

- 2.01 No Members. The corporation does not have members.

## **III. DIRECTORS**

(Georgia Nonprofit Corporation Code §§ 14-3-801 through -831)

- 3.01 Duties of Directors. (a) All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation shall be managed under the direction of, the board of directors, subject to any limitation in the Articles of Incorporation or these Bylaws that is otherwise lawful. (b) No limitation upon the authority of the directors shall be effective against persons, other than directors, who are without actual knowledge of the limitation. (c) The board of directors shall have authority to fix the compensation of directors for services in any capacity, subject to the applicable requirements of the Internal Revenue Code.

3.02 Qualifications of Directors. Directors shall be natural persons who are 18 years of age or older, but need not be residents of this state nor officers of the corporation.

3.03 Number and Election of Directors. (a) The number of directors shall be fixed in accordance with the Articles of Incorporation. (b) The current number of directors is three (3), which may be increased or decreased (but not below the minimum established by the Articles) by resolution of the directors from time to time in accordance with the Articles and these Bylaws. (c) After the initial meeting of directors following incorporation, directors shall be elected at each annual meeting unless their terms are staggered under the Articles of Incorporation or an amendment to these Bylaws.

3.04 Permissibility of Class Election. Directors may be divided into classes and the terms of office of the several classes need not be uniform. Each director shall hold office for the term to which he is elected or appointed and until his successor shall have been elected or appointed and qualified or until his earlier resignation, removal from office, or death.

3.05 Terms of Directors. (a) The terms of the initial directors of the corporation expire at the first meeting at which directors are elected, but the directors shall continue in office until her successor shall take office. (b) Thereafter, the terms of directors expire at the next annual meeting following their election unless their terms are staggered under the following section. (c) A decrease in the number of directors does not shorten an incumbent director's term. (d) A director elected to fill a vacancy shall be elected for the unexpired term of her predecessor in office. Any directorship to be filled by reason of an increase in the number of directors may be filled by the board of directors, but only for a term of office continuing until the next election of directors and until the election and qualification of the successor. (e) Despite the expiration of a director's term, she continues to serve until her successor is elected and qualifies or until there is a decrease in the number of directors.

3.06 Staggered Terms for Directors. (a) The Articles of Incorporation or an amendment to these Bylaws may provide for staggering the terms of the directors by dividing the total number of directors into two or three groups, with each group containing one-half or one-third of the total,

as near as may be. In that event, the terms of directors in the first group expire at the first annual meeting after their election, the terms of the second group expire at the second annual meeting after their election, and the terms of the third group (if any) expire at the third annual meeting after their election. At each annual meeting held thereafter, a director shall be chosen for a term of two years or three years (as the case may be) to succeed those whose terms expire. (b) If directors have staggered terms and the number of directors is thereafter changed, (1) any increase or decrease in the number of directors shall be so apportioned among the classes as to make all classes as nearly equal in number as possible; and (2) when the number of directors is increased and any newly created directorships are filled by the board, the terms of the additional directors shall expire at the next election of directors.

3.07 Resignation of Directors. (a) A director may resign at any time by delivering written notice to the board of directors, its chairman, or to the corporation. (b) A resignation is effective when the notice is delivered unless the notice specifies a later effective date.

3.08 Removal of Directors. A director may be removed from office pursuant to the following procedure. (a) The directors may remove one or more directors with or without cause unless the Articles of Incorporation or an amendment to these Bylaws provides that directors may be removed only for cause. (b) A director may be removed only by a majority of the votes entitled to be cast. (c) If the directors have staggered terms as provided above, directors nonetheless may be removed with or without cause. (d) A director may be removed by the directors only at a meeting called for the purpose of removing him and the meeting notice must state that the purpose, or one of the purposes, of the meeting is removal of the director.

3.09 Vacancy on the Board. (a) If a vacancy occurs on the board of directors, including a vacancy resulting from an increase in the number of directors, the vacancy may be filled by (1) the affirmative vote of a majority of the remaining members of the board of directors, (2) if the directors remaining in office constitute fewer than a quorum of the board, by the affirmative vote of a majority of all the directors remaining in office, or by the sole remaining director, as the case may be, or (3) if no director remains, and the vacancy is not so filled by the members, an

application by any person may be submitted to the superior court of the county where the registered office of the corporation is located. (b) A vacancy that will occur at a specific later date (by reason of a resignation effective at a later date or otherwise) may be filled before the vacancy occurs but the new director may not take office until the vacancy occurs.

3.10 Meetings of the Board. (a) The board of directors may hold regular or special meetings in or out of this state. (b) Members of the board of directors or any committee designated by it may participate in a regular or special meeting of such board or committee, if they so request, or may conduct the meeting through the use of, any means of conference telephone or similar communications equipment by which all persons participating in the meeting can hear each other. Participation in a meeting by this means shall constitute presence in person at the meeting.

3.11 Action without Meeting. (a) Action required or permitted by the Bylaws to be taken at a board of directors' meeting may be taken without a meeting if the action is taken by all members of the board. The action must be evidenced by one or more written consents describing the action taken, signed by each director, and delivered to the corporation for inclusion in the minutes or filing with the corporate records. (b) A consent signed under this section has the effect of a meeting vote and may be described as such in any document. (c) Such written consents may be delivered by electronic transmission, and the electronic transmission shall be deemed to be the original.

3.12 Notice of Meeting. (a) Regular meetings of the board of directors may be held without notice of the date, time, place, or purpose of the meeting. (b) Special meetings of the board of directors must be preceded by at least two days' notice of the date, time, and place of the meeting. The notice need not describe the purpose of the special meeting.

3.13 Waiver of Notice. (a) A director may waive any notice required to be given, before or after the date and time stated in the notice. Except as provided by subsection (b) of this section, the waiver must be in writing, signed by the director entitled to the notice, and delivered to the corporation for inclusion in the minutes or filing with the corporate records. (b) A director's attendance at or participation in a meeting waives any required notice to him of the meeting unless



the director at the beginning of the meeting (or promptly upon his arrival) objects to holding the meeting or transacting business at the meeting and does not thereafter vote for or assent to action taken at the meeting.

3.14 Quorum and Voting. (a) A majority of the directors then in office shall constitute a quorum for the transaction of business. (b) If a quorum is present when a vote is taken, the affirmative vote of a majority of directors present is the act of the board of directors, unless the Code, the Articles of Incorporation, or these Bylaws require the vote of a greater number of directors. (c) A director who is present at a meeting of the board of directors or a committee of the board of directors when corporate action is taken is deemed to have assented to the action taken unless: (1) he objects at the beginning of the meeting (or promptly upon his arrival) to holding it or transacting business at the meeting; (2) his dissent or abstention from the action taken is entered in the minutes of the meeting; or (3) he delivers written notice of his dissent or abstention to the presiding officer of the meeting before its adjournment or to the corporation immediately after adjournment of the meeting.

3.15 Committees of Directors. (a) The board of directors may by resolution adopted by a majority of the full board of directors, create one or more committees and appoint members of the board of directors to serve on them. Each committee may have one or more members, who serve at the pleasure of the board of directors. (b) Sections 3.10-3.14, which govern meetings, action without meetings, notice and waiver of notice, and quorum and voting requirements of the board of directors, apply to committees and their members as well. (c) To the extent specified in such resolution or in the Articles of Incorporation or the Bylaws, each committee may exercise the authority of the board of directors. (d) The board, by resolution adopted in accordance with subsection (a) of this section, may designate one or more directors as alternate members of any such committee, who may act in the place and stead of any absent member or members at any meeting of such committee. (e) The designation of any such committee and the delegation thereto of authority shall not operate to relieve the board of directors, or any member thereof, of any responsibility imposed by law to be exercised by the full board.

3.16 Standards of Conduct for Directors. The standards of conduct for directors shall be as prescribed by the Code and other applicable law.

3.17 Resolution of Deadlock. (a) If the directors of the corporation are deadlocked in the management of the corporate affairs and the selection of new directors is not able to break the deadlock and if injury to the corporation is being suffered or is threatened by reason thereof, the superior court of the county where the registered office of the corporation is located may, notwithstanding any provisions of the Articles of Incorporation or these Bylaws of the corporation to the contrary and whether or not an action is pending for an involuntary dissolution of the corporation, appoint a provisional director pursuant to the Code. (b) Action for such appointment may be filed by one-half of the directors or, if there are members, by members holding not less than one-third of all the votes entitled to be cast in an election of directors. Notice of such action shall be served upon the directors, other than those who have filed the action, and upon the corporation in the manner provided by law for service of a summons and complaint, and a hearing shall be held not less than ten days after such service is effected. At such hearing all interested persons shall be given an opportunity to be heard. (c) The provisional director shall be an impartial person who is neither a member nor a creditor of the corporation nor related by consanguinity or affinity within the third degree, as computed according to the civil law, to any of the directors of the corporation or to any judge of the court by which he is appointed. The provisional director shall have all the rights and powers of a director and shall be entitled to notice of the meetings of the board of directors and to vote at such meetings until he is removed by order of the court or by vote or written consent of a majority of the directors or of members holding a majority of the votes entitled to be cast in an election of directors. He shall be entitled to receive such compensation as may be agreed upon between him and the corporation; and, in the absence of such agreement, he shall be entitled to such compensation as shall be fixed by the court.

#### **IV. OFFICERS**

(Georgia Nonprofit Corporation Code §§ 14-3-840 through -846)

4.01 Required Officers. (a) The corporation shall have a president, secretary, and treasurer, and may have additional officers appointed by the board of directors. (b) A duly appointed officer may appoint one or more officers or assistant officers. (c) The secretary shall have responsibility for preparing minutes of the directors' meetings and for authenticating records of the corporation, unless the board of directors delegates such responsibility to another officer. (d) The same individual may simultaneously hold more than one office in a corporation. (e) Subject to the Articles of Incorporation or the Bylaws, all officers shall be elected or appointed annually by the board of directors.

4.02 Duties of Officers. (a) The president shall be the chief executive officer and the chairman of the board unless the board provides otherwise, and otherwise shall act as chief executive officer during that person's inability to act and shall act as chairman of the board during that person's absence or inability to act. The president shall be ex officio a voting member of all committees, unless the board provides that he shall be a nonvoting member, and shall attend all meetings of the board of directors, unless the board excuses him for part of a meeting if he has not been elected as a director. The president shall have authority to institute or defend legal proceedings when the directors are deadlocked, and may call meetings of the board. (b) The secretary shall keep or cause to be kept the minutes of meetings of directors and the other corporate records, and shall act as treasurer during that person's inability to act. The secretary shall attend all meetings of the board of directors, and may call meetings of the board. (c) The treasurer shall keep or cause to be kept the assets and financial records of the corporation, in the name of the corporation, and shall give written reports thereon to each meeting of the board and to the president when requested. He shall cause the corporation to pay or make provision for its liabilities, and shall act as secretary during that person's inability to act. (d) The foregoing officers and other officers shall perform such duties as are generally performed by such officers, and such duties as are additionally conferred by the board of directors. (e) The president, executive vice president (if any), or secretary each shall be authorized to execute documents on behalf of the corporation



without need of further execution or attestation, if such documents are specifically authorized by the board of directors or within the scope of his responsibility.

4.03 Standards of Conduct for Officers. The standards of conduct for officers shall be as provided by the Code and other applicable law.

4.04 Resignation and Removal of Officers. (a) An officer may resign at any time by delivering notice to the corporation. A resignation is effective when the notice is delivered unless the notice specifies a later effective date. (b) The board of directors may remove any officer at any time whenever in their judgment the best interest of the corporation will be served thereby. (c) Any vacancy in any office occurring for whatever reason may be filled by the board of directors.

4.05 Contract Rights of Officers. (a) The appointment of an officer does not itself create contract rights. (b) The removal of an officer does not affect the officer's contract rights (if any) with the corporation. An officer's resignation does not affect the corporation's contract rights (if any) with the officer.

## **V. INDEMNIFICATION**

(Georgia Nonprofit Corporation Code §§ 14-3-850

through -864 and 14-3-110)

5.01 Indemnification and Payment of Expenses. To the greatest extent allowed by applicable law, the Corporation shall both indemnify and advance and reimburse expenses to its directors, officers, employees and agents who are made or are expected to be made a party to a proceeding due to their relationship to the Corporation. The provisions governing such indemnification and payment of expenses is currently set forth in Title 14, Chapter 3, Article 8, Part 5 of the Official Code of Georgia.

5.02 Insurance. The Corporation may, but is not required to, purchase and maintain insurance on behalf of one or more directors, officers, employees, or agents against liability, whether or not the Corporation would have power to indemnify him or her against the same liability.

5.03 Conflicting Interest Transactions. The validity and ramifications of conflicting interest transactions are governed by the Corporation's conflict of interest policy, the Official Code of Georgia, and the Internal Revenue Code.

5.04 Other Rights of Indemnification. The indemnification or payment of expenses provided under this Article V is not exclusive of rights to which a person seeking indemnification or payment of expenses may be entitled under the Articles of Incorporation, a contractual agreement, or applicable law. However, the total amount of expenses advanced or indemnified from all sources shall not exceed the amount of actual expenses incurred by the person seeking indemnification or advancement of expenses. The indemnification provided for in this Article V continues as to a person who ceases to be a director, officer, employee, or agent and shall inure to the benefit of the heirs, executors, and administrators of such person.

5.05 Severability. Each paragraph, sentence, term and provision of this Article V shall be considered severable in that, in the event a court finds any paragraph, sentence, term or provision to be invalid or unenforceable, the validity and enforceability, operation, or effect of the remaining paragraphs, sentences, terms, or provisions shall not be affected, and this Article shall be construed in all respects as if the invalid or unenforceable matter had been omitted

5.06 Standard of Conduct of a Director. Pursuant to the Official Code of Georgia § 14-3-830:

(a) A director shall discharge his or her duties as a director, including his or her duties as a member of a committee:

(1) In a manner the director believes in good faith to be in the best interests of the Corporation; and

(2) With the care an ordinarily prudent person in a like position would exercise under similar circumstances;

(b) In discharging his or her duties, a director is entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, if prepared or presented by:

- (1) One or more officers or employees of the Corporation whom the director reasonably believes to be reliable and competent in the matters presented;
  - (2) Legal counsel, public accountants, or other persons as to matters the director reasonably believes are within the person's professional or expert competence;
  - (3) A committee of the Board of Directors of which the director is not a member, as to matters within its jurisdiction, if the director reasonably believes the committee merits confidence; or
  - (4) Religious authorities, ministers, priests, rabbis, or other persons whose positions or duties in the Corporation the director believes justify reliance and confidence and whom the director believes to be reliable and competent in the matters presented; and
- (c) In the instances described in paragraph (b) above, a director is not entitled to rely if he has knowledge concerning the matter in question that makes reliance otherwise permitted by paragraph (b) unwarranted.

5.07 Standard of Conduct of an Officer. Pursuant to the Official Code of Georgia §

14-3-842:

- (a) An officer with discretionary authority shall discharge his or her duties under that authority:
- (1) In a manner he or she believes in good faith to be in the best interests of the corporation; and
  - (2) With the care an ordinarily prudent person in a like position would exercise under similar circumstances;
- (b) In discharging his or her duties an officer is entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, if prepared or presented by:
- (1) One or more officers or employees of the corporation whom the officer reasonably believes to be reliable and competent in the matters presented; or
  - (2) Legal counsel, public accountants, or other persons as to matters the officer

reasonably believes are within the person's professional or expert competence;

(c) In the instances described in paragraph (b) above, an officer is not entitled to rely if he or she has knowledge concerning the matter in question that makes reliance otherwise permitted by paragraph (b) unwarranted.

5.08 Limitation of Liability of Directors and Officers. (a) A director is not liable to the Corporation or any other person for any action taken or not taken as a director if the director acted in compliance with Section 5.06. (b) A director shall not be deemed to be a legal trustee with respect to the Corporation or with respect to any property held or administered by the Corporation, including, without limitation, property that may be subject to restrictions imposed by the donor or transferor of such property. (c) An officer is not liable to the corporation, any congregation member, or other person for any action taken or not taken as an officer, if the officer performed the duties of his or her office in compliance with Section 5.07.

5.09 Amendment to Indemnification Provisions. Any amendment, modification, or repeal of any portion of this Article V which reduces any limitation of liability or indemnification rights hereunder: (a) shall require the affirmative vote of two thirds of all directors then in office, and (b) shall be prospective only, and (c) shall not in any way affect the limitations on the liability of the directors or officers to the Corporation or the rights of any indemnitee under this Article V as in effect immediately prior to such amendment, modification, or repeal with respect to claims arising from or relating to matters occurring, in whole or in part, prior to such amendment, modification or repeal, regardless of when such claims may be asserted.

## **VI. AMENDMENT**

(Georgia Nonprofit Corporation Code §§ 14-3-1020 through -1022)

6.01 Amendment by Directors. The board of directors may amend or repeal the Bylaws, or adopt new Bylaws, by majority vote of the entire board of directors, unless a greater majority is required under the articles of incorporation or elsewhere hereunder to amend specific provisions.

6.02 Bylaw Increasing Quorum or Majority for Directors. Notwithstanding the above, adoption of a proposed bylaw that fixes a greater quorum or voting requirement for the board of directors than is required by these present Bylaws may be adopted, amended, or repealed by the directors only by the relevant majority provided for in the proposed bylaw.

#### **VII. MISCELLANEOUS**

7.01 Merger. These matters are governed by Georgia Nonprofit Corporation Code §§ 14-3-1101 through -1107 as amended.

7.02 Sale of Assets. These matters are governed by Georgia Nonprofit Corporation Code §§ 14-3-1201 through -1202 as amended.

7.03 Dissolution. These matters are governed by Georgia Nonprofit Corporation Code §§ 14-3-1401 through -1410 as amended.

7.04 Foreign Corporation. These matters are governed by Georgia Nonprofit Corporation Code §§ 14-3-1501 through -1510 as amended.

7.05 Records and Reports. These matters are governed by Georgia Nonprofit Corporation Code §§ 14-3-1601 through -1622 as amended.

7.06 Meetings Generally. All meetings shall be governed by the most recent edition of Robert's Rules of Order, except to the extent that that book is inconsistent with these Bylaws or with the Code.

These bylaws have been duly adopted by the corporation effective as of the 3<sup>rd</sup> day of December 2015.



Bryan de Lottinville, President



## Sample Donation Report

AMERICAN ONLINE GIVING FOUNDATION

American Online Giving Foundation, Inc  
40 East Main Street Suite 887  
Newark, DE 19711  
Local Tax ID: 81-0739440

### Donation Report (DR)

Report Period: December 01, 2022 to December 31, 2022

**Bill to:**  
Sample Co  
Address Street  
City ST  
ZIPCO

**Invoice #:** 1A2B3C4D5E  
**Invoice Date:** January 01, 2023  
**Currency:** USD  
**Purchase Order #:**  
Terms: Net 10  
**Due Date:** January 15, 2023

#### Employee Payroll Deductions

Period: 2022-US-16	\$15,541.86
Period: 2022-US-17	\$16,281.86
Period: 2022-USA-16	\$79,424.95
Period: 2022-USA-17	\$78,187.02

**Subtotal** \$189,435.69

#### Corporate Transactions

Grants	\$2,983,500.00
Company Direct Donations	\$63.75
PAC matches	\$7,500.00
Redeemed Employee Seeding & Volunteering Rewards	\$122,357.14
Other - Refund	(\$2,854.10)

**Subtotal** \$3,110,566.79

#### Paypal Transactions

Paypal Donation Purchases	\$683.00
Funding Received from PayPal	(\$683.00)

**Subtotal** \$0.00

#### Credit Card Transactions

Credit Card Donation Purchases	\$23,452.13
Funding Received From Processor	(\$23,452.13)

**Subtotal** \$0.00

#### Matching Transactions

PayPal	\$631.00
Credit Card	\$18,898.17
External	\$35,451.86
Giving Account	\$767.00

SAMPLE

AMERICAN ONLINE GIVING FOUNDATION

American Online Giving Foundation, Inc  
40 East Main Street Suite 887  
Newark, DE 19711  
Local Tax ID: 81-0739440

<b>Matching Transactions</b>	
External - Refund	(\$2,503.00)
<b>Subtotal</b>	<b>\$53,245.03</b>
<b>Donation Subtotal</b>	<b>\$3,353,247.51</b>
<b>Fee Summary</b>	
Charity Support	\$31,742.50
Merchant Fee	\$521.35
<b>Subtotal</b>	<b>\$32,263.85</b>
<b>Total Balance Due</b>	<b>\$3,385,511.36</b>

**Payable to:**  
American Online Giving Foundation, Inc

**Currency:** USD

**By ACH:**  
Bank: Citibank N.A. Delaware  
Routing Number: 031100209  
Account: 54027129

Please contact your relationship manager for WIRE payment instructions.

In accordance with your agreement with Benevity, Inc., you will pay to the Foundation the Donation Funding Amount covered in the Report Period by January 15, 2023.

If you have any questions about the fees, please refer to your agreement or contact your program administrator or Client Success Manager.

SAMPLE

## Frequently Asked Questions

Question	Answer
Who should I talk to about questions regarding the Foundation’s payee setup, the information package, etc.?	Please reach out to <a href="mailto:help@benevity.com">help@benevity.com</a> .
I would like the contact information for the Foundation so I can ask questions about how payment works, etc. Who should I talk to?	Benevity is a service provider to the Foundation and handles all questions related to how payment works. Please reach out to <a href="mailto:help@benevity.com">help@benevity.com</a> .
I would like a contact at the Foundation so we can proceed with our due diligence to check that the information provided in the information package is correct. Who should I talk to?	<p>Questions related to data processing, holding and storage should be directed to <a href="mailto:risk@benevity.com">risk@benevity.com</a>.</p> <p>Questions related to the Board of Directors and the governance of the Foundation (registration, bylaws, policies) AND questions around banking information provided by Benevity should be directed to <a href="mailto:info@onlinegivingfoundation.org">info@onlinegivingfoundation.org</a>.</p>
My company would like to request a security review of the Foundation. How do we do that?	<p>First, a quick refresher on Benevity’s model. We leverage relationships with registered charities in various jurisdictions who each operate on a donor-advised fund model to democratize giving and use the power of automation and aggregation to serve and support over 2 million causes around the world. What that means practically is that our clients and their participant communities (i.e., employees, customers and other stakeholders) make donations directly to registered charities, who are each Benevity’s Foundation partners. These Foundation partners are not service providers to clients (or the donors) under this model. As is typical for charities operating on a DAF model, they support donors by issuing tax receipts (where appropriate) and giving advisory privileges to donors over the donation funds received (but legal discretion and control resides with the Foundation as is required). The operations of these Foundation partners as it relates to Benevity’s clients is managed by Benevity directly as their service provider, which includes managing risks and requirements relating to security and privacy. A copy of Benevity’s security package includes comprehensive details of this security program that is applicable and relevant to client programs utilizing our Foundation partners is available on request. Please reach out to your Client Success Manager to request a copy of this security package.</p>
What employee information is shared with the Foundation?	Benevity and the Foundation are parties to an agreement that governs the roles and responsibilities of each party. As a part of this relationship, Benevity handles the majority of requests that involve employee information on behalf of the Foundation; however, employee information may be shared with the Foundation in order to fulfill its regulatory, compliance and/or reporting requirements.
What is Benevity’s relationship to the Foundation?	Benevity is a services provider to the Foundation and works with the Foundation to facilitate charitable donations and grants.



Is the Foundation PCI compliant?	Yes, Benevity processes the data. All Foundation partners are PCI SAQ A compliant. They do not collect, transmit or store restricted credit/debit card details.
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<p>What KYC protocols are undertaken to vet charities prior to disbursement?</p>	<p>There is a Benevity Vetting Overview document that contains this information and it is available via the <a href="#">B-Hive</a>.</p>
<p>What fraud checks are undertaken in association with funds disbursement to nonprofits?</p>	<p>Benevity generally provides services to well-established enterprise and mid- market clients with a larger employee base, rather than individuals. Benevity is not regulated as a financial institution or money services business; however, Benevity has created a fraud management program based on well-established national and international guidelines that financial institutions employ to combat financial crime, money laundering and terrorist financing. The intent of the Benevity Anti- Fraud Program is to mitigate the financial and reputational risk to Benevity, our clients and our Foundation partners.</p> <p>In addition to our controls related to onboarding and vetting charities (referred to as "causes"), Benevity performs regular transaction monitoring to detect transactions and behavior matching known patterns of fraud. Our fraud processes are continuously updated to keep up with changes in the charitable landscape as well as newly identified indicators of fraud. Fraud awareness training is provided to Benevity employees annually to support the identification and reporting of unusual activity. If an employee or client reports fraud, non-compliance and/or other potential improper use of matching gifts programs, our Risk &amp; Compliance team is notified and a fraud investigation process is initiated. While an investigation is underway, Benevity's process includes the preservation and safeguarding of pending donor donations and pending client matching funds. At the conclusion of the investigation, impacted clients are provided with reports outlining the facts, circumstances, evidence and conclusions, and a number of potential remedies may be employed depending on the outcome, which can include donation reversals and/or removing a cause from the Benevity Causes Portal.</p>
<p>How do I onboard the Foundation in my company's internal system?</p>	<p>Please note that the Foundation is not a vendor but is a charitable Foundation partner of Benevity. This information package will give you all the information you need regarding the Foundation (bank account, etc.). If you need any additional documents regarding the foundations, please reach out to <a href="mailto:help@benevity.com">help@benevity.com</a>.</p> <p>If you require the Foundation to onboard a vendor portal registration system, please note that there is an annual flat fee associated for this set up. Reach out to your Client Success Manager for more details on this fee.</p>
<p>Why is a fee required for a portal registration?</p>	<p>The Foundation is an independent charitable organization and registering for vendor portals often result in challenges and extra administrative burden to the non-profit. We recommend discussing with your Client Success Manager regarding the other non-fee options that are available without the foundation managing the payment information through a registration portal.</p>
<p>Will the Foundation abide by our supplier code of conduct?</p>	<p>Benevity is your supplier and the Foundation is the payee. Benevity, as the entity your company has contracted with, as well as the entity responsible for delivering the associated services, will sign off on your supplier code of conduct.</p>

