

## The Trustee For The Australian Online Giving Foundation Information Package

Congratulations on enabling The Trustee For the Australian Online Giving Foundation 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 the Australian Online Giving Foundation in your AP systems. In this package you will find organizational and banking information for the Australian Online Giving Foundation, a sample Donation Report, as well as answers to frequently asked questions.

### Important Note for Accounts Payable:

Your company is requested to set up The Trustee For The Australian Online Giving Foundation 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).

### Table Of Contents

Page 2	About The Trustee For The Australian Online Giving Foundation
Page 3	Payee Setup Information
Page 5	Bank Letter
Page 6	W-8BEN-E Form
Page 14	Trust Deed
Page 32	Sample Donation Report
Page 34	Frequently Asked Questions

## About The Trustee For The Australian Online Giving Foundation

The Trustee For The Australian Online Giving Foundation is a Public Ancillary Fund registered as a charity with the Australian Charities and Not-for-Profit Commission (ACNC) and Australian Taxation Office working to improve philanthropy in Australia. Together with Benevity as the service provider, the Australian Online Giving Foundation is working to improve the charitable landscape by reducing the costs and overhead of donation processing through aggregation, automation, and outsourcing.

### *Mission*

The Trustee For The Australian Online Giving Foundation is a charity working to improve Philanthropy in Australia, by maximising donor contributions to eligible charities, through a Donor Advised Fund. By operating with minimal administrative overheads, the Australian Online Giving Foundation can make it easier and more efficient for a broad demographic of donors to give, and worthy charitable organisations to receive donations.

### *Website*

<http://www.australianogf.org.au/>

## 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 received from The Trustee For The Australian Online Giving Foundation, 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>	The Trustee for the Australian Online Giving Foundation
<b>Payable To:</b>	The Trustee for the Australian Online Giving Foundation
<b>Address:</b>	Suite 2, Level 19-11 Grosvenor Street
<b>City:</b>	Neutral Bay
<b>Country:</b>	Australia
<b>State/Province:</b>	NSW
<b>Post Code:</b>	2089
<b>ABN #:</b>	51 321 766 943
<b>Contact Name:</b>	Kristy Schonfelder
<b>Title:</b>	Global Partnership Specialist
<b>Phone:</b>	N/A
<b>Email:</b>	<a href="mailto:info@australianogf.org.au">info@australianogf.org.au</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>	<b>Electronic Funds Transfer</b>
<b>Required Currency:</b>	AUD
<b>Account Name:</b>	The Trustee for the Australian Online Giving Foundation
<b>Bank Name:</b>	Citibank N.A.
<b>SWIFT Code:</b>	CITIAUSX
<b>BSB:</b>	242000
<b>Bank Account #:</b>	236188019
<b>Bank Address:</b>	2 Park Street, Citigroup Centre, Floor 14
<b>City:</b>	Sydney
<b>State/Province:</b>	NSW
<b>Postal Code:</b>	2000
<b>Country:</b>	Australia



## Bank Letter

Citibank N.A., Sydney Branch  
Citigroup Centre  
2 Park Street  
Sydney NSW 2000  
Phone: (02) 8225 1000



DATE - 11/12/2024 08:49:35AM

### Account Confirmation Certificate

We certify that THE TRUSTEE FOR THE AUSTRALIAN ONLINE GIVING FOUNDATION holds the below list of account(s) with Citibank N.A., Sydney Branch.

<b>Name of Company</b>	THE TRUSTEE FOR THE AUSTRALIAN ONLINE GIVING FOUNDATION
<b>Company Address</b>	SUITE 2,LEVEL 1 9-11 GROSVENOR STREET NEUTRAL BAY 2089 AU
<b>Citibank Branch</b>	Citibank N.A., Sydney Branch
<b>Swift Code</b>	CITIAUSX
<b>BSB</b>	242 000

Account	Account Name	Account Type	Date Opened	Currency	Status
236188019	AUS ONLINE GIVING FOUNDATION	Current Account	08/09/2021	AUD	OPEN

Please contact us at [australia.citIService@citi.com](mailto:australia.citIService@citi.com) for any further clarifications.

We thank you for banking with us.

Best regards

This is a computer generated letter and does not require any signature.

Citibank N.A., Sydney Branch (ABN 34 072 814 058)

# W-8BEN-E Form

Docusign Envelope ID: 67A42D7C-BA95-4C1A-B983-F26E32A47A1C

Form <b>W-8BEN-E</b> (Rev. October 2021) Department of the Treasury Internal Revenue Service	<b>Certificate of Status of Beneficial Owner for                  United States Tax Withholding and Reporting (Entities)</b> • For use by entities. Individuals must use Form W-8BEN. • Section references are to the Internal Revenue Code. • Go to <a href="http://www.irs.gov/FormW8BENE">www.irs.gov/FormW8BENE</a> for instructions and the latest information. • Give this form to the withholding agent or payer. Do not send to the IRS.	OMB No. 1545-1621																
<b>Do NOT use this form for:</b> <ul style="list-style-type: none"> <li>• U.S. entity or U.S. citizen or resident.....W-9</li> <li>• A foreign individual ..... W-8BEN (Individual) or Form 8233</li> <li>• A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) ..... W-8ECI</li> <li>• A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8IMY</li> <li>• A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) ..... W-8ECI or W-8EXP</li> <li>• Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) .....W-8IMY</li> </ul>																		
<b>Instead use Form:</b>																		
<b>Part I Identification of Beneficial Owner</b>																		
1 Name of organization that is the beneficial owner <b>The Trustee for the Australian Online Giving Foundation</b>		2 Country of incorporation or organization <b>Australia</b>																
3 Name of disregarded entity receiving the payment (if applicable, see instructions)																		
4 Chapter 3 Status (entity type) (Must check one box only): <table style="width:100%; border: none;"> <tr> <td><input type="checkbox"/> Simple trust</td> <td><input checked="" type="checkbox"/> Tax-exempt organization</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> Central Bank of Issue</td> <td><input type="checkbox"/> Private foundation</td> <td><input type="checkbox"/> Complex trust</td> <td><input type="checkbox"/> Foreign Government - Controlled Entity</td> </tr> <tr> <td><input type="checkbox"/> Grantor trust</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Estate</td> <td><input type="checkbox"/> Foreign Government - Integral Part</td> </tr> <tr> <td></td> <td></td> <td><input type="checkbox"/> International organization</td> <td></td> </tr> </table> If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> Simple trust	<input checked="" type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Foreign Government - Controlled Entity	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government - Integral Part			<input type="checkbox"/> International organization	
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5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.) <table style="width:100%; border: none;"> <tr> <td style="width:50%; vertical-align: top;"> <input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).   <input type="checkbox"/> Participating FFI.  <input type="checkbox"/> Reporting Model 1 FFI.  <input type="checkbox"/> Reporting Model 2 FFI.  <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.   <input type="checkbox"/> Sponsored FFI. Complete Part IV.  <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.  <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.  <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.  <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.  <input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.  <input type="checkbox"/> Owner-documented FFI. Complete Part X.  <input type="checkbox"/> Restricted distributor. Complete Part XI.                 </td> <td style="width:50%; vertical-align: top;"> <input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.  <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.   <input type="checkbox"/> International organization. Complete Part XIV.  <input type="checkbox"/> Exempt retirement plans. Complete Part XV.  <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.  <input type="checkbox"/> Territory financial institution. Complete Part XVII.  <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.  <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.  <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.  <input type="checkbox"/> 501(c) organization. Complete Part XXI.  <input checked="" type="checkbox"/> Nonprofit organization. Complete Part XXII.  <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.  <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.  <input type="checkbox"/> Active NFFE. Complete Part XXV.  <input type="checkbox"/> Passive NFFE. Complete Part XXVI.  <input type="checkbox"/> Excepted inter-affiliate FFI. 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6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address). <b>Suite 2, Level 1 9-11 Grosvenor Street</b> City or town, state or province. Include postal code where appropriate. <b>Neutral Bay, NSW 2089</b>																		
		Country <b>Australia</b>																
7 Mailing address (if different from above)  City or town, state or province. Include postal code where appropriate.																		
		Country																

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Form W-8BEN-E (Rev. 10-2021)

Page 2

<b>Part I Identification of Beneficial Owner (continued)</b>		
8 U.S. taxpayer identification number (TIN), if required		
9a GIIN	b Foreign TIN 51321766943	c Check if FTIN not legally required. <input type="checkbox"/>
10 Reference number(s) (see instructions)		

**Note:** Please complete remainder of the form including signing the form in Part XXX.

<b>Part II Disregarded Entity or Branch Receiving Payment.</b> (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)		
11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment		
<input type="checkbox"/> Branch treated as nonparticipating FFI. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> U.S. Branch. <input type="checkbox"/> Participating FFI. <input type="checkbox"/> Reporting Model 2 FFI.		
12 Address of disregarded entity or branch (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).		
City or town, state or province. Include postal code where appropriate.		
Country		
13 GIIN (if any)		

<b>Part III Claim of Tax Treaty Benefits (if applicable).</b> (For chapter 3 purposes only.)		
14 I certify that (check all that apply):		
a <input type="checkbox"/> The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.		
b <input type="checkbox"/> The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):		
<input type="checkbox"/> Government <input type="checkbox"/> Company that meets the ownership and base erosion test <input type="checkbox"/> Tax-exempt pension trust or pension fund <input type="checkbox"/> Company that meets the derivative benefits test <input type="checkbox"/> Other tax-exempt organization <input type="checkbox"/> Company with an item of income that meets active trade or business test <input type="checkbox"/> Publicly traded corporation <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received <input type="checkbox"/> Subsidiary of a publicly traded corporation <input type="checkbox"/> No LOB article in treaty <input type="checkbox"/> Other (specify Article and paragraph): _____		
c <input type="checkbox"/> The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).		
15 <b>Special rates and conditions</b> (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____ Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____		

<b>Part IV Sponsored FFI</b>		
16 Name of sponsoring entity: _____		
17 <b>Check whichever box applies.</b>		
<input type="checkbox"/> I certify that the entity identified in Part I: • Is an investment entity; • Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; <b>and</b> • Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.		
<input type="checkbox"/> I certify that the entity identified in Part I: • Is a controlled foreign corporation as defined in section 957(a); • Is not a QI, WP, or WT; • Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity, <b>and</b> • Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.		



**Part V Certified Deemed-Compliant Nonregistering Local Bank**

- 18  I certify that the FFI identified in Part I:
- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
  - Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than 5% interest in such credit union or cooperative credit organization;
  - Does not solicit account holders outside its country of organization;
  - Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
  - Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
  - Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.

**Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts**

- 19  I certify that the FFI identified in Part I:
- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
  - No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); **and**
  - Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

**Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle**

- 20 Name of sponsoring entity: \_\_\_\_\_
- 21  I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);
  - Is not a QI, WP, or WT;
  - Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; **and**
  - 20 or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100% of the equity interests in the FFI and is itself a sponsored FFI).

**Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity**

- 22  I certify that the entity identified in Part I:
- Was in existence as of January 17, 2013;
  - Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; **and**
  - Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-5(f)(2)(iv)).

**Part IX Certain Investment Entities that Do Not Maintain Financial Accounts**

- 23  I certify that the entity identified in Part I:
- Is a financial institution solely because it is an investment entity described in Regulations section 1.1471-5(e)(4)(i)(A), **and**
  - Does not maintain financial accounts.

**Part X Owner-Documented FFI**

**Note:** This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

- 24a  (All owner-documented FFIs check here) I certify that the FFI identified in Part I:
- Does not act as an intermediary;
  - Does not accept deposits in the ordinary course of a banking or similar business;
  - Does not hold, as a substantial portion of its business, financial assets for the account of others;
  - Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
  - Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
  - Does not maintain a financial account for any nonparticipating FFI; **and**
  - Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.

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Form W-8BEN-E (Rev. 10-2021)

Page 4

**Part X Owner-Documented FFI (continued)**

Check box 24b or 24c, whichever applies.

- b**  I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
    - (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
    - (ii) The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
    - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
  - Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.
- c**  I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

Check box 24d if applicable (optional, see instructions).

- d**  I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

**Part XI Restricted Distributor**

- 25a**  (All restricted distributors check here) I certify that the entity identified in Part I:
- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
  - Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
  - Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
  - Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
  - Does not solicit customers outside its country of incorporation or organization;
  - Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
  - Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
  - Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Check box 25b or 25c, whichever applies.

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b**  Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- c**  Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Form W-8BEN-E (Rev. 10-2021)



**Part XII Nonreporting IGA FFI**

- 26  I certify that the entity identified in Part I:
- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and \_\_\_\_\_ . The applicable IGA is a  Model 1 IGA or a  Model 2 IGA; and is treated as a \_\_\_\_\_ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
  - If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor \_\_\_\_\_ . The trustee is:  U.S.  Foreign

**Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue**

- 27  I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

**Part XIV International Organization**

Check box 28a or 28b, whichever applies.

- 28a  I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).
- b  I certify that the entity identified in Part I:
- Is comprised primarily of foreign governments;
  - Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
  - The benefit of the entity's income does not inure to any private person; and
  - Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

**Part XV Exempt Retirement Plans**

Check box 29a, b, c, d, e, or f, whichever applies.

- 29a  I certify that the entity identified in Part I:
- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
  - Is operated principally to administer or provide pension or retirement benefits; and
  - Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.
- b  I certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
  - No single beneficiary has a right to more than 5% of the FFI's assets;
  - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; and
  - (i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
  - (ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));
  - (iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); or
  - (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
- c  I certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
  - Has fewer than 50 participants;
  - Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
  - Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
  - Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; and
  - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

**Part XV Exempt Retirement Plans** *(continued)*

- d  I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e  I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f  I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); or
  - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

**Part XVI Entity Wholly Owned by Exempt Beneficial Owners**

- 30  I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
  - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-6 or in an applicable Model 1 or Model 2 IGA;
  - Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA.
  - Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; and
  - Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

**Part XVII Territory Financial Institution**

- 31  I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

**Part XVIII Excepted Nonfinancial Group Entity**

- 32  I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E);
  - Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);
  - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); and
  - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**Part XIX Excepted Nonfinancial Start-Up Company**

- 33  I certify that the entity identified in Part I:
- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) \_\_\_\_\_ (date must be less than 24 months prior to date of payment);
  - Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
  - Is investing capital into assets with the intent to operate a business other than that of a financial institution; and
  - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy**

- 34  I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on \_\_\_\_\_;
  - During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
  - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; and
  - Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than 3 years.



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Form W-8BEN-E (Rev. 10-2021)

Page 7

**Part XXI 501(c) Organization**

- 35  I certify that the entity identified in Part I is a 501(c) organization that:
- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated \_\_\_\_\_; or
  - Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

**Part XXII Nonprofit Organization**

- 36  I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements:
- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
  - The entity is exempt from income tax in its country of residence;
  - The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; and
  - The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof.

**Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation**

Check box 37a or 37b, whichever applies.

- 37a  I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution; and
  - The stock of such corporation is regularly traded on one or more established securities markets, including \_\_\_\_\_ (name one securities exchange upon which the stock is regularly traded).
- b  I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution;
  - The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
  - The name of the entity, the stock of which is regularly traded on an established securities market, is \_\_\_\_\_; and
  - The name of the securities market on which the stock is regularly traded is \_\_\_\_\_.

**Part XXIV Excepted Territory NFFE**

- 38  I certify that:
- The entity identified in Part I is an entity that is organized in a possession of the United States;
  - The entity identified in Part I:
    - (i) Does not accept deposits in the ordinary course of a banking or similar business;
    - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; or
    - (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and
  - All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

**Part XXV Active NFFE**

- 39  I certify that:
- The entity identified in Part I is a foreign entity that is not a financial institution;
  - Less than 50% of such entity's gross income for the preceding calendar year is passive income; and
  - Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

**Part XXVI Passive NFFE**

- 40a  I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box 40b or 40c, whichever applies.

- b  I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); or
- c  I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

Form W-8BEN-E (Rev. 10-2021)





## Trust Deed

### **The Australian Online Giving Foundation**

**Athanasios George Koumoukelis**

**Benevity (Australia) Pty Limited**

**Gadens Lawyers**  
77 Castlereagh Street  
Sydney NSW 2000  
Australia

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**Contents**

1.	Name .....	1
2.	Definitions and interpretation .....	1
	2.1 Definitions.....	1
	2.2 Interpretation.....	4
	2.3 Headings .....	4
3.	Declaration of trust .....	4
4.	Trust Purpose .....	4
	4.1 Payment and application of the Trust Fund .....	4
	4.2 Factors Trustee may consider .....	4
	4.3 Policies and rules .....	5
	4.4 Not-for-profit entity .....	5
	4.5 In Australia.....	5
	4.6 Invited to contribute.....	5
	4.7 Sub-funds .....	5
	4.8 Portability.....	6
5.	Transaction that is uncommercial and benefits.....	6
	5.1 Transaction that is uncommercial .....	6
	5.2 Benefits .....	6
6.	Qualifications of Trustee.....	7
	6.1 Corporation .....	7
	6.2 Other Trustees.....	7
	6.3 Qualifications not met.....	7
7.	Trustee’s powers.....	8
	7.1 Powers.....	8
	7.2 Powers are supplementary .....	9
8.	Compliance .....	9
9.	Liability for breaches of trust.....	9
	9.1 Indemnity .....	9
	9.2 Limitations .....	10
10.	Establishment and operation of Gift Account.....	10
	10.1 Maintaining a Gift Account .....	10
	10.2 Limits on use of Gift Account.....	10



10.3	Winding up, ceasing to be a Public ancillary fund or revocation of endorsement .....	10
10.4	Gift Account forms part of the Trust Fund .....	11
11.	Returns, and giving material to the Commissioner in compliance with Australian law and the relevant law .....	11
11.1	Returns .....	11
11.2	Requirements about giving material to the Commissioner .....	11
11.3	Valuation .....	11
11.4	Trustee to keep accounts .....	11
11.5	Financial statements .....	11
11.6	Audit .....	11
11.7	Receipts .....	11
11.8	Investment strategy .....	12
12.	Advisory Committees .....	12
13.	Patrons .....	12
14.	Amending this deed .....	12
14.1	General .....	12
15.	Trustee's remuneration and expenses .....	13
16.	General .....	13
16.1	Receipts by others .....	13
16.2	Trustee's discretions and powers .....	13
16.3	Personal interest of Trustee .....	13
16.4	Delegation of powers .....	14
16.5	Trustee's decisions .....	14
17.	Winding up .....	14
18.	Governing law .....	14

## Trust deed for the Australian Online Giving Foundation

### Public Ancillary Fund Trust Deed

**Dated** 14 March 2014

#### Parties

1. **Athanasios George Koumoukelis** c/- Gadens Lawyers, 77 Castlereagh Street, Sydney NSW 2000 (**Founder**).
2. **Benevity (Australia) Pty Limited** ACN 168 457 985 of suites 13-15, 56 Neridah Street, Chatswood NSW, 2067 (**Trustee**).

#### Background

- A. The Founder wishes to establish a fund for the purposes outlined below.
- B. The Founder has paid the Settled Sum to the Trustee to hold on the trusts outlined in this deed and in accordance with the relevant law.

#### Operative provisions

##### 1. Name

---

The Trust is to be known as the Australian Online Giving Foundation.

##### 2. Definitions and interpretation

---

###### 2.1 Definitions

In this deed:

<b>Advisory Committee</b>	a committee established under clause 12.
<b>Associate</b>	as outlined in section 318 of the ITAA 36.
<b>Charitable</b>	Charitable within: <ul style="list-style-type: none"><li>• the Governing Law;</li><li>• the laws of the Commonwealth; and</li><li>• the common law.</li></ul>
<b>Commissioner</b>	the Commissioner of Taxation, a Second Commissioner of Taxation or a Deputy Commissioner of Taxation for the purposes of the ITAA 97.



<b>Deductible Contribution</b>	a contribution of money or property as described in item 7 or item 8 of the table in section 30-15 of the ITAA 97 in relation to a fundraising event held for the purpose of the Trust.
<b>Donor</b>	the donor of a Gift or a Deductible Contribution to the Trust.
<b>Eligible Entity</b>	a fund, authority or institution:  <ol style="list-style-type: none"><li>1. which is Charitable; and</li><li>2. gifts to which are deductible under item 1 of the table in section 30-15 of ITAA 97.</li></ol>
<b>Financial Year</b>	the period from the date of this deed to the following 30 June and then each period of 12 months beginning on 1 July and ending on 30 June in each year or such other period as agreed to by the Commissioner.
<b>Gift</b>	a gift as described in item 2 of the table in section 30-15 of the ITAA 97 to the Trust.
<b>Governing Law</b>	the laws of the jurisdiction named in clause 18.
<b>ITAA 36</b>	the <i>Income Tax Assessment Act 1936</i> (Cth).
<b>ITAA 97</b>	the <i>Income Tax Assessment Act 1997</i> (Cth).
<b>Officer</b>	Officer of the Trustee includes a director, a member of a committee of management or any other controlling body of the Trustee.
<b>Public ancillary fund</b>	a Trust of which each Trustee of the Trust is a constitutional corporation; and each trustee has agreed, in the approved form given to the Commissioner, to comply with the rules in the Public Ancillary Fund Guidelines, as in force from time to time; and none of the Trustees has revoked that agreement in the approved form given to the Commissioner.
<b>Public ancillary fund Guidelines</b>	the Public ancillary fund guidelines, as in force from time to time, made under section 426-103 of Schedule 1 to the TAA 53
<b>Relevant Law</b>	<ol style="list-style-type: none"><li>1. the Public ancillary fund guidelines;</li><li>2. an Act of which the Commissioner has the general administration (including a part of an Act to the extent to which the Commissioner has the general administration of the part);</li><li>3. regulations under such an Act (including such a part of an Act); and</li><li>4. any other statute, regulation or law applicable to Public ancillary funds.</li></ol>



<b>Responsible Person</b>	<p>an individual who:</p> <ol style="list-style-type: none"><li>1. performs a significant public function;</li><li>2. is a member of a professional body having a code of ethics or rules of conduct;</li><li>3. is officially charged with spiritual functions by a religious institution;</li><li>4. is a director of a company whose shares are listed on the Australian Securities Exchange;</li><li>5. has received formal recognition from government for services to the community;</li><li>6. is an individual before whom a statutory declaration may be made; or</li><li>7. is approved as a Responsible Person by the Commissioner.</li></ol>
<b>Settled Sum</b>	\$100.
<b>TAA 53</b>	the <i>Taxation Administration Act 1953</i> (Cth).
<b>Trust</b>	the Trust established under this deed.
<b>Trustee</b>	the person named in this deed as the Trustee and any other Trustee for the time being of the Trust.
<b>Trust Fund</b>	<ol style="list-style-type: none"><li>1. the Settled Sum;</li><li>2. all money, investments and assets paid or transferred to and accepted by the Trustee as additions to the Trust Fund including all Gifts and Deductible Contributions;</li><li>3. all income of the Trust Fund including income earned or to which it is entitled;</li><li>4. all accretions to the Trust Fund;</li><li>5. all accumulations of income;</li><li>6. all money, investments and property from time to time representing the above or into which they are converted;</li><li>7. and includes any part of the Trust Fund.</li></ol>
<b>Trust Purpose</b>	the purpose outlined in clause 4.

## 2.2 Interpretation

In this deed unless the context requires otherwise:

- (a) the singular (including defined terms) includes the plural and the plural includes the singular, and words of any gender include all genders;
- (b) a reference to this deed means this deed as originally executed and as from time to time lawfully amended;
- (c) a reference to any legislation or legislative instrument or a provision of any legislation or legislative instrument, includes any amendment to that legislation or legislative instrument or provision, any consolidation or replacement of that legislation or legislative instrument or provision, and any subordinate legislation or legislative instrument made under that legislation or legislative instrument; and
- (d) a reference to a donation includes a Gift.

## 2.3 Headings

Headings are used for convenience only and do not affect the interpretation of this deed.

## 3. Declaration of trust

---

The Founder and the Trustee declare that the Trustee must hold the Trust Fund on the trusts, with the powers and subject to the provisions in this deed.

## 4. Trust Purpose

---

### 4.1 Payment and application of the Trust Fund

- (a) The Trustee must pay or apply the Trust Fund solely for the purpose of providing money, property or benefits to or for Eligible Entities or the establishment of Eligible Entities as the Trustee decides, in accordance with the Public ancillary fund guidelines.
- (b) Where gifts to an Eligible Entity are deductible only if, among other things, the conditions set out in the relevant table item in Subdivision 30-B of ITAA 97 are satisfied, a payment or application of the Trust Fund must be made in accordance with those conditions.

### 4.2 Factors Trustee may consider

In exercising its discretions under clause 4.1, the Trustee may have regard to:

- (a) any recommendations of an Advisory Committee; and
- (b) the provisions and objects, so far as they are consistent with the trust purpose, of any other trust (including a Trust established by a testamentary instrument) where:
  - (i) the capital of the other trust has been transferred to or otherwise vested in the Trustee to hold on the Trusts of this deed; and



- (ii) the Trustee of the other trust has requested the Trustee to recognise the provisions or objects of the other Trust in exercising the Trustee's discretions and powers under this deed.

#### 4.3 Policies and rules

For the purpose of paying or applying the Trust Fund, the Trustee may:

- (a) formulate policies;
- (b) make rules in connection with a policy; and
- (c) revoke or amend a policy or rule and formulate others.

#### 4.4 Not-for-profit entity

The Trust is established as and must operate as a not-for-profit entity.

#### 4.5 In Australia

The Trust is established in and must operate only in Australia.

#### 4.6 Invited to contribute

The public must be invited to contribute to the fund.

#### 4.7 Sub-funds

- (a) The Trustee may maintain a management account in respect of Gifts and Deductible Contributions from a particular donor or group of donors.
- (b) The management account may be used to record receipts from a donor or group of donors, money received because of those Gifts and Deductible Contributions and payments or applications from the management account.
- (c) The donor or group of donors (or persons nominated by the donor or group of donors) may make requests or indicate preferences, as to the name of the management account, and as to the payments or applications from the account.
- (d) The Trustee is under no obligation to comply, and the Trustee may not agree or give an assurance that it will comply, with any request or preference.
- (e) The management account forms part of the Trust Fund and is not a separate fund.
- (f) The management account may not be separately invested or be separately accounted for in the statutory financial statements of the Trust.
- (g) The Trustee may at any time cease to maintain the management account and account for the money and investments in the general accounts for the Trust Fund.
- (h) The Trustee may provide reports of the investments and application of the management account to the donor or group of donors but is not under an obligation to do so.

- (i) The Trustee may formulate rules and policies relating to the maintenance of the management account provided they are not contrary to this Trust Deed or any requirements of the Commissioner.

#### 4.8 Portability

Notwithstanding clause 4.1 but:

- (a) only if permitted by the relevant law; and
- (b) with the agreement of the Commissioner,

the Trustee may pay or apply the Trust Fund or any part of it to or for a Private ancillary fund as described in section 426-105 in Schedule 1 to the TAA 53, or to or for another Public ancillary fund, provided the trusts of the Private ancillary fund or other Public ancillary fund are limited to trusts for the provision of money, property or benefits to or for Eligible Entities, or the establishment of Eligible Entities.

### 5. Transaction that is uncommercial and benefits

#### 5.1 Transaction that is uncommercial

- (a) The Trustee may not enter into any transaction that is uncommercial when entered into, unless the transaction is:
  - (i) with a deductible gift recipient covered by item 1 in the table in section 30-15 of the ITAA 97; and
  - (ii) is in course of furtherance of the Trust's purpose;unless the transaction is on terms more favourable to the Trust than would otherwise be expected under an arm's length transaction.
- (b) In clause 5.1(a), a transaction that is uncommercial is the provision of a financial or other benefit on terms which:
  - (i) would not be reasonable in the circumstances if the benefit were provided on an arm's length basis; or
  - (ii) are more favourable to the recipient than the terms referred to in clause 5.1(b)(i);

and which a reasonable person in the position of the Trustee would not have entered into having regard to all relevant circumstances.

#### 5.2 Benefits

Apart from a payment or application authorised under clauses 4.1, 5.1 or 15, or a payment or application allowed by the Commissioner, no part of the Trust Fund may be paid or applied, directly or indirectly, to or for:

- (a) a Trustee;
- (b) a member, director, employee, agent or Officer of a Trustee;

- (c) a Donor;
- (d) a Founder; or
- (e) an Associate of any of these entities.

## 6. Qualifications of Trustee

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### 6.1 Corporation

Subject to clause 6.2, each Trustee must be a corporation to which paragraph 51(xx) of the *Commonwealth of Australia Constitution Act* (Cth) applies or a body corporate that is incorporated in a Territory, whose board of directors and any other controlling body includes a majority of which must be Responsible Persons. The Responsible Persons must be active directors of the Trustee if the Trustee is a company, or if the Trustee is another type of corporation, the Responsible Persons must be active members of the board of directors or any other controlling body of that corporation.

### 6.2 Other Trustees

Despite clause 6.1, where in accordance with the relevant law each Trustee need not be a corporation to which paragraph 51(xx) of the *Commonwealth of Australia Constitution Act* (Cth) applies or a body corporate that is incorporated in a Territory, each Trustee must be:

- (a) a corporation as described in clause 6.1;
- (b) the majority of which must be Responsible Persons;
- (c) a Public Trustee of a state or territory; or
- (d) prescribed under section 426-102(1)(a)(ii) of Schedule 1 of the TAA 1953.

### 6.3 Qualifications not met

- (a) If the requirements in clauses 6.1 or 6.2 are at any time not met the Trustee must not exercise any discretion or power until the requirements are met except:
  - (i) for the purpose of exercising a statutory power to appoint a new or additional Trustee;
  - (ii) to protect the Trust Fund; or
  - (iii) in the case of urgency.
- (b) If the requirements in clauses 6.1 or 6.2 are at any time not met and if the Trustee does not have or is unable to exercise a statutory power of appointing a new or additional Trustee as outlined in 6.3(a) the Trustee may by writing appoint a new or additional Trustee.

## 7. Trustee's powers

### 7.1 Powers

The Trustee must invest money of the Trust Fund only in a way in which Trustees are permitted to invest under the laws of Australia or of any State or Territory of Australia and may, to the extent consistent with the Public ancillary fund guidelines and, where relevant, consistent with the Trust's investment strategy:

- (a) change an investment for any others or vary the terms and conditions on which an investment is held;
  - (b) sell or otherwise dispose of the whole or any part of the investments or property of the Trust Fund;
  - (c) borrow or raise or secure the payment of money and secure the repayment of any debt, liability, contract, guarantee or other engagement in any way and, in particular, by mortgage, charge, lien, encumbrance, debenture or other security, fixed or floating, over any present or future asset of any kind and wherever situated;
  - (d) take and act on the opinion of a barrister practising in Australia in relation to the interpretation or effect of this deed or any of the trusts or powers of this deed without responsibility for any loss or error resulting from doing so, but this provision does not stop the Trustee from applying to a court of competent jurisdiction;
  - (e) take any action for the adequate protection or insurance of any part of the Trust Fund;
  - (f) purchase, draw, make, accept, endorse, discount, execute and issue promissory notes, bills of exchange, and other negotiable or transferable instruments of any kind;
  - (g) subject to the trusts of this deed, generally:
    - (i) perform any administrative act; and
    - (ii) whether or not the Trustee is under any legal obligation to make the payment, pay or deduct all costs, charges, commissions, stamp duties, imposts, outgoings and expenses:
      - (A) of or incidental to the Trust Fund or its management, winding up, ceasing to be a Public ancillary fund, or revocation of endorsement as a deductible gift recipient under Subdivision 30BA of the ITAA 97; or
      - (B) in connection with the preparation, execution, stamping and amending of this deed;
- other than a payment of, or reimbursement for, any penalties under section 426-120 of Schedule 1 to the TAA 53;
- (h) employ and pay or provide any benefit for any employee without being responsible for the default of the employee or for any loss occasioned by the employment;
  - (i) engage and pay any agent, contractor or professional person without being responsible for the default of the agent, contractor or employee or for any loss occasioned by the engagement;



- (j) accept as part of the Trust Fund any gifts (by will or otherwise), donations, settlements or other dispositions in money, moneys worth or property to or in favour of the Trust Fund and either retain them in their original form without selling or converting them into money, or invest, apply or deal with them in any way that the Trustee may invest, apply or deal with the Trust Fund under this deed;
- (k) decline or otherwise refuse to accept as part of the Trust Fund any gift (by will or otherwise), donation, settlement or other disposition in money, moneys worth or property;
- (l) manage any real property it holds with all the powers of an absolute owner including, but not limited to, power to allow any Eligible Entity to occupy the property on the terms and conditions the Trustee thinks fit; and
- (m) do all other things incidental to the exercise of the Trustee's powers under this deed.

#### **7.2 Powers are supplementary**

The powers and discretions in clause 7.1 are to be treated as supplementary or additional to the powers vested in Trustees by law.

### **8. Compliance**

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- (a) Before exercising a discretion or power vested in the Trustee under any provision of this deed or by law, the Trustee must ensure that the proposed exercise is in accordance with the Public ancillary fund guidelines.
- (b) The Trustee must comply with all relevant Australian laws, all legally binding directions given to the Trustee by the Commissioner and all requirements contained in the Public Ancillary Fund Guidelines.

### **9. Liability for breaches of trust**

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#### **9.1 Indemnity**

Subject to clause 9.2, the Trustee and any Officer, agent or employee of the Trustee, where purporting to act in the exercise of the trusts of this deed or in the exercise of powers or discretions under this deed is:

- (a) not liable for any loss or liability; and
- (b) entitled to be indemnified from the Trust Fund in respect of any loss, liability, costs and expenses relating to:
  - (i) entering into this deed or any deed amending this deed;
  - (ii) establishing, operating, administering, amending, terminating and winding up the Trust; or
  - (iii) all matters incidental to the Trust; and

all liability incurred (including liability for income tax and any other taxes and all fines and penalties payable in relation to those taxes) and acts and things done in connection with or

resulting from the matters referred to in clause 9.1(b) including, but not limited to, the Trustee performing its duties and exercising its powers and discretions under this deed.

## 9.2 Limitations

Notwithstanding clause 9.1, the Trustee and an Officer, agent or employee of the Trustee is prohibited from being indemnified from the Trust Fund if the loss, liability, cost or expense is attributable to:

- (a) the dishonesty of that Trustee, Officer, agent or employee of the Trustee;
- (b) gross negligence or recklessness of that Trustee, Officer, agent or employee of the Trustee;
- (c) a deliberate act or omission known by that Trustee, Officer, agent or employee of the Trustee to be a breach of trust; or
- (d) penalties under section 426-120 of Schedule 1 to the TAA 53.

## 10. Establishment and operation of Gift Account

### 10.1 Maintaining a Gift Account

The Trustee must maintain a management account (**Gift Account**):

- (a) to identify and record Gifts and Deductible Contributions;
- (b) to identify and record any money received by the Trust because of those Gifts and Deductible Contributions; and
- (c) that does not identify and record any other money or property.

### 10.2 Limits on use of Gift Account

The Trustee must use the Gift Account only for the purpose of the Trust.

### 10.3 Winding up, ceasing to be a Public ancillary fund or revocation of endorsement

- (a) Upon:
  - (i) the winding up of the Trust;
  - (ii) the Trust ceasing to be a Public ancillary fund; or
  - (iii) the revocation of the Trust's endorsement as a deductible gift recipient under Subdivision 30-BA of the ITAA 97;

whichever is the earliest, any surplus Gifts and Deductible Contributions and money received by the Trust because of those Gifts and Deductible Contributions must be transferred to one or more Eligible Entities as the Trustee decides.

- (b) When gifts to an Eligible Entity are deductible only if, among other things, the conditions set out in the relevant table item in Subdivision 30-B of the ITAA 97 are

satisfied, a transfer under this clause 10.3 must be made in accordance with those conditions.

**10.4 Gift Account forms part of the Trust Fund**

To avoid any doubt, it is declared that the Gift Account forms part of the Trust Fund.

**11. Returns, and giving material to the Commissioner in compliance with Australian law and the relevant law**

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**11.1 Returns**

If required by law or by the Commissioner to do so, the Trustee must give to the Commissioner a return for each financial year within the period required by the Commissioner.

**11.2 Requirements about giving material to the Commissioner**

The Trustee must comply with the requirements about giving material to the Commissioner required by Subdivision 388 of Schedule 1 to the TAA 53 and the Public ancillary fund guidelines.

**11.3 Valuation**

The market value of the assets of the Trust Fund must be estimated as required by the Public ancillary fund guidelines.

**11.4 Trustee to keep accounts**

The Trustee must keep or cause to be kept proper accounts in respect of all receipts and payments on account of the Trust Fund and of all dealings connected with the Trust Fund and must comply with the record keeping obligations of deductible gift recipients required by Subdivision 382-B of Schedule 1 to the TAA 53 and the Public ancillary fund guidelines.

**11.5 Financial statements**

As soon as practicable after the end of each financial year the Trustee must prepare or cause to be prepared a financial statement showing the financial position of the Trust Fund at the end of that financial year in accordance with the accounting standards.

**11.6 Audit**

Each financial year, the Trustee must arrange for an audit of the financial statements and compliance with the Public ancillary fund guidelines by the Trust and the Trustee by a person registered as an auditor under Part 9.2 of the *Corporations Act 2001*. The audit must be finalised before the date on which the Trustee is required to give a return to the Commissioner for the relevant financial year.

**11.7 Receipts**

- (a) The Trustee may receive capital and other money and give valid receipts for all purposes (even if the Trustee is a sole Trustee) including:
  - (i) those of any statute; and

- (ii) the receipt of any capital money which may or may not be deemed to be capital money for the purposes of any law relating to settled land;
- (b) The Trustee must issue a receipt for each Deductible Contribution and for each Gift upon request.
- (c) Receipts must state the information required by section 30-228 of the ITAA 97 and the Public ancillary fund guidelines.

#### **11.8 Investment strategy**

- (a) The Trustee must prepare and maintain an investment strategy in a written form which enables the Trustee, an auditor or the Commissioner to determine whether the Trustee has complied with and is complying with the Public ancillary fund guidelines and other Australian laws.
- (b) The Trustee must implement the investment strategy and make investment decisions in accordance with the investment strategy.

### **12. Advisory Committees**

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- (a) The Trustee may establish Advisory Committees and appoint and remove, or make provision for the appointment and removal of, members of Advisory Committees.
- (b) Each Advisory Committee may consist of a single individual or the number of individuals that the Trustee decides.
- (c) The functions of each Advisory Committee will be decided by the Trustee and, subject to the Trustee's decision, will be to advise the Trustee on how payments or applications of income and capital should be made under clause 4.
- (d) The Trustee may specify:
  - (i) the manner in which proceedings of each Advisory Committee are to be conducted;
  - (ii) the matters which the Advisory Committee must have regard to in carrying out its functions; and
  - (iii) any other matters concerning the Advisory Committee or its functions that the Trustee decides.

### **13. Patrons**

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The Trustee may appoint one or more patrons of the Trust.

### **14. Amending this deed**

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#### **14.1 General**

The Trustee may by deed revoke, add to or vary any of the provisions of this deed, so long as:



- (a) no part of the Trust Fund becomes subject to any trusts other than trusts for the provision of money, property or benefits to or for Eligible Entities; and
- (b) unless the Commissioner consents to the revocation, addition or variation:
  - (i) no amendment is made to clause 1, or is made materially affecting clauses 4, 5, or 7.1 or the definition of Trust Fund in clause 2.1;
  - (ii) no amendment is made that is contrary to the requirements of, or would result in the Trust not complying with, the Public ancillary fund guidelines; and
  - (iii) no amendment is made to this clause 14 so as to permit this deed to be amended in a manner prohibited by clauses 14.1(b)(i) to 14.1(b)(ii); and
- (c) the Trustee notifies the Commissioner of the amendment within 21 days in the Approved Form.

## **15. Trustee's remuneration and expenses**

The Trustee may apply the Trust Fund to:

- (a) pay fair and reasonable remuneration for the services of the Trustee in administering the Trust; and
- (b) pay, or reimburse the Trustee for, reasonable expenses incurred as Trustee of the Trust;

but may not apply the Trust Fund for a payment of, or reimbursement for, any penalties under section 426-120 of Schedule 1 to the TAA 53.

## **16. General**

### **16.1 Receipts by others**

The receipt of the person purporting to be the treasurer, secretary or other proper Officer of any recipient of a payment or application of income or capital from the Trust Fund is a sufficient discharge to the Trustee and the Trustee need not see to the application of the payment or application.

### **16.2 Trustee's discretions and powers**

Except where there is an express contrary provision in this deed, every discretion given to the Trustee is absolute and uncontrolled and every power given to it is exercisable at its absolute and uncontrolled discretion.

### **16.3 Personal interest of Trustee**

Subject to the requirements of clause 5 and the relevant law, the Trustee and any Officer of the Trustee may exercise or concur in exercising all powers and discretions given by this deed or by law even though the Trustee or that person:

- (a) has or may have a direct or personal interest or a conflict of fiduciary duty in the method or result of exercising the power or discretion; or

- (b) may benefit either directly or indirectly from the exercise of any power or discretion; and even though the Trustee is a sole Trustee.

#### **16.4 Delegation of powers**

Subject to the requirements of clause 6 and the relevant law, the Trustee may by power of attorney or otherwise delegate to any person any of the discretions or powers given to it under this deed. The exercise of any of the discretions or powers of this deed by an attorney or delegate is valid and effectual and binds all persons interested under this deed.

#### **16.5 Trustee's decisions**

The Trustee may decide:

- (a) whether any money is to be considered as capital or income;
- (b) whether any expense, outgoing or other payment ought to be paid out of capital or income; and
- (c) all questions and matters of doubt arising in the execution of the trusts of this deed.

Every decision on these matters, whether made on a question actually raised or implied in the acts or proceedings of the Trustee, is conclusive and binds all persons interested under this deed.

### **17. Winding up**

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- (a) Upon whichever is the earliest of the winding up of the Trust, it ceasing to be a Public ancillary fund, or the revocation of the Trust's endorsement as a deductible gift recipient under Subdivision 30-BA of the ITAA 97 the Trustee must pay or apply any assets of the Trust Fund remaining after the satisfaction of all its debts and liabilities and compliance with any transfer obligations outstanding under clause 10.3(a) in respect of the Gift Account, to or for Eligible Entities, as the Trustee decides.
- (b) Where gifts to an Eligible Entity are deductible only if, among other things, the conditions set out in the relevant table item in Subdivision 30-B of the ITAA 97 are satisfied, a payment or application under this clause must be made in accordance with those conditions.

### **18. Governing law**

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This deed is governed by the laws of New South Wales.



**Executed as a deed**

**Founder**

**Signed sealed and delivered by Athanasios George Koumoukelis in the presence of:**

  
\_\_\_\_\_  
Witness

Max Chung  
\_\_\_\_\_  
Print name


77 Castlereagh St, SYDNEY, NSW, 2000  
\_\_\_\_\_  
Print address

**Trustee**

**Signed sealed and delivered on behalf of Benevity (Australia) Pty Limited by:**

  
\_\_\_\_\_  
Secretary/Director

JASON PETER MASTERS  
\_\_\_\_\_  
Print name

  
\_\_\_\_\_  
Director

HUGH GEOFFREY MURPHY  
\_\_\_\_\_  
Print name

## Sample Donation Report

The Trustee for the Australian Online Giving Foundation

The Trustee for the Australian Online Giving Foundation  
 Suite 2, Level 1 9-11 Grosvenor Street  
 Neutral Bay NSW 2089  
 Australia  
 Local Tax Id:51 321 766 943

### Donation Report (DR)

Report Period: 2024/10/1 to 2024/10/31

**Bill To:**  
 Sample Co.  
 123 Main St.

**Invoice #: 1A2B3C4D5E**  
 Invoice Date: November 1, 2024  
 Currency: AUD  
 Purchase Order #:  
 Terms: Net 10  
**Due Date: November 15, 2024**

Additional Note:

<b>Paypal Transaction</b>		
Paypal Donation Purchases		\$300.00
Funding Received From Paypal		\$-300.00
<b>Subtotal</b>	<b>SAMPLE</b>	<b>\$0.00</b>
<b>Credit Card Transaction</b>		
Credit Card Donation Purchases		\$9,030.00
Funding Received From Processor		\$-9,030.00
<b>Subtotal</b>		<b>\$0.00</b>
<b>Total Balance Due</b>		<b>\$0.00</b>

**Payable To:**  
 The Trustee for the Australian Online Giving Foundation.

**Currency:** AUD

**By Wire/EFT:**

**Bank:** Citibank N.A Australia  
**Account:** 236188019  
**Routing Number:** 242000 **SWIFT Code:** CITIAUSX

In accordance with your agreement with Benevity, Inc., you will pay to the Foundation the Donation Funding Amount covered in the Report Period by November 15, 2024.

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

## 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) should be directed to <a href="mailto:info@australianogf.org.au">info@australianogf.org.au</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.
Does the Foundation have an Equivalency Determination?	Yes, the Foundation has a valid Equivalency Determination on file with NGOsource. As Equivalency Determinations must not be shared between funders, clients can request a copy of the Equivalency Determination for the Foundation directly from NGOsource.
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.



<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 on a vendor portal registration system, please note that there is an annual flat fee associated to 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 nonprofit. 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>