

Canadian Online Giving Foundation - Information Package

Congratulations on enabling Canadian 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 Canadian Online Giving Foundation in your AP systems. In this package you will find organizational and banking information for Canadian 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 Canadian 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.

Table Of Contents

Page 2	About Canadian Online Giving Foundation
Page 3	Payee Setup information
Page 5	Bank Letter
Page 7	W-8BEN-E Form
Page 15	Certificate of Continuance
Page 16	Articles of Continuance
Page 18	Bylaws
Page 27	Sample Donation Report
Page 29	Frequently Asked Questions

About Canadian Online Giving Foundation

The Canadian Online Giving Foundation is a Canadian Registered Charity that acts as a Donor Advised Fund. Through the use of an online micro-donation platform made available to them through Benevity as the service provider, individuals and corporate donors can direct donations to any of the 84,000+ charities registered with the Canada Revenue Agency.

Website:

<http://www.onlinegivingfoundation.ca/>

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 Canadian 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 time frame, 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. 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

Legal Name:	Canadian Online Giving Foundation
Payable to:	Canadian Online Giving Foundation
Address:	#700 – 611 Meredith Road NE
City:	Calgary
Country:	Canada
State/Province:	Alberta
Postal Code:	T2E 2W5
Registered Charity #:	862216165RR0001
Registered Business #:	862216165RC0001
Contact Name:	Derek Stevenson
Title:	Foundation Administrator
Phone:	403-237-7875
Email:	info@onlinegivingfoundation.ca
Remittance Email:	remittance@benevity.com (no reply email)
Invoice Inquiries:	help@benevity.com

Banking Information

Accepted Methods:	EFT
Required Currency:	CAD
Bank Name:	Citibank N.A., Canadian Branch
Bank Number:	328
Branch Number:	20012
SWIFT/BIC:	CITICATTBCH
Routing Number:	032820012
Bank Account #:	2013005002
Bank Address:	123 Front St W – Suite 1100
City:	Toronto
State/Province:	Ontario
Postal Code:	M5J 2M3
Country:	Canada

Bank Letter

Citibank N.A., Canadian Branch
123 Front Street West, 18th Floor
Toronto, Ontario M5J 2M3
T +1-416-947-4174 /+ 1-877-977-2484
F +1-416-915-8080 /+ 1-800-388-5917



DATE - 12/28/2021

To Whom It May Concern

Account Confirmation Certificate

We certify that CANADIAN ONLINE GIVING FOUNDATION holds the below list of account(s) with Citibank N.A. Canadian Branch.

Name of Company	CANADIAN ONLINE GIVING FOUNDATION
Company Address	SUITE 700,611 MEREDITH ROAD NORTHEAST CALGARY T2E 5A9 CA
Citibank Branch	Citibank N.A. Canadian Branch
Swift Code	CITICATTBCH

Account	Account Name	IBAN Number/ ABA Number	Account Type	Date Opened	Currency	Status
2013005002	CANADIAN ONLINE GIVING FOUNDATION	Not Available	Not Available	08/18/2021	CAD	OPEN

Bank Number : 328
Transit Number : 20012
Beneficiary Bank Routing : 032820012

Yours Truly

Philomina Oiwoh
TTS Client Operations

Latangi Remesh
TTS Client Operations

CITIBANK, N.A., Canadian branch
123 Front Street West
Toronto, ON, Canada M5J 2M3

The above information is valid as of the date of this letter, is strictly confidential and is provided for your reference only. Please note that we have not conducted a comprehensive search of our records in response to this request and we have undertaken only to provide the categories set forth above. Although we have endeavored to be accurate, it is possible that the above information may be incomplete. None of Citibank, N.A., Canadian branch, an affiliate or signing officer accepts any responsibility with respect to any obligations that may arise out of the information contained in this letter. This letter shall be governed by and construed in accordance with the laws of the Province of Ontario.

W-8BEN-E Form

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Form W-8BEN-E (Rev. October 2021) Department of the Treasury Internal Revenue Service	Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) ▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code. ▶ Go to www.irs.gov/FormW8BENE 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
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- Do NOT use this form for:**
- U.S. entity or U.S. citizen or resident W-9
 - A foreign individual W-8BEN (Individual) or Form 8233
 - 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
 - A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) W-8IMY
 - 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
 - Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner CANADIAN ONLINE GIVING FOUNDATION	2 Country of incorporation or organization CANADA
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3 Name of disregarded entity receiving the payment (if applicable, see instructions)

4 Chapter 3 Status (entity type) (Must check one box only):

<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	

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. Yes No

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)

<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.	<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. Complete Part XXVII. <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII. <input type="checkbox"/> Account that is not a financial account.
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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).
#700, 611 MEREDITH ROAD NE

City or town, state or province. Include postal code where appropriate. CALGARY, AB T2E 2W5	Country
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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**

Part I Identification of Beneficial Owner (continued)

8 U.S. taxpayer identification number (TIN), if required _____

9a GIIN _____	b Foreign TIN 862216165	c Check if FTIN not legally required. <input type="checkbox"/>
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10 Reference number(s) (see instructions) _____

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

Part II Disregarded Entity or Branch Receiving Payment. (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
 Branch treated as nonparticipating FFI. Reporting Model 1 FFI. U.S. Branch.
 Participating FFI. Reporting Model 2 FFI.

12 Address of disregarded entity or branch (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).

 City or town, state or province. Include postal code where appropriate.

 Country

13 GIIN (if any) _____

Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)

14 I certify that (check all that apply):

a The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.

b 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 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 **Special rates and conditions** (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: _____

Part IV Sponsored FFI

16 Name of sponsoring entity: _____

17 Check whichever box applies.

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; and
- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

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; and
- 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.

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

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.

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.

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.

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.

Certificate of Amendment



Innovation, Science and
Economic Development Canada
Corporation Canada

Innovation, Sciences et
Développement économique Canada
Corporation Canada

Certificate of Amendment

Canada Not-for-profit Corporations Act

Certificat de modification

*Loi canadienne sur les organisations à but non
lucratif*

Canadian Online Giving Foundation
Fondation canadienne de dons en ligne

Corporate name / Dénomination de l'organisation

438158-1

Corporation number / Numéro de
l'organisation

I HEREBY CERTIFY that the articles of the
above-named corporation are amended under
section 201 of the *Canada Not-for-profit
Corporations Act*, as set out in the attached
articles of amendment.

JE CERTIFIE que les statuts de l'organisation
susmentionnée sont modifiés aux termes de
l'article 201 de la *Loi canadienne sur les
organisations à but non lucratif*, tel qu'il est
indiqué dans les clauses modificatrices ci-
jointes.



Hantz Prosper

Director / Directeur

2023-03-17

Date of amendment (YYYY-MM-DD)
Date de modification (AAAA-MM-JJ)

Articles of Amendment



Form 4004
Articles of Amendment
 Canada Not-for-profit Corporations Act

Formulaire 4004
Clauses modificatrices
 Loi canadienne sur les organisations à but non lucratif

- 1 Current corporate name
 Dénomination actuelle de l'organisation
Canadian Online Giving Foundation
Fondation canadienne de dons en ligne
- 2 Corporation number
 Numéro d'organisation
438158-1
- 3 The articles are amended as follows:
 Les statuts sont modifiés comme suit :

The corporation amends its statement of the purpose as follows:
 La déclaration d'intention de l'organisation est modifiée comme suit :
See attached schedule / Voir l'annexe ci-jointe

- 4 Declaration: I hereby certify that I am a director or an authorized officer of the corporation.
 Déclaration : J'atteste que je suis un administrateur ou un dirigeant autorisé de l'organisation.

Original signed by / Original signé par
Bryan de Lottinville
 Bryan de Lottinville
 403-237-7875

A person who makes, or assists in making, a false or misleading statement in guilty of an offence and liable on conviction to a fine of not more than \$5,000 or to imprisonment for a term of not more than six months or to both (subsection 383(2) of the Canada Not-for-profit Corporations Act (NFP Act)).

La personne qui fait une déclaration fautive ou trompeuse, ou qui aide une personne à faire une telle déclaration, commet une infraction et encourt, sur déclaration de culpabilité par procédure sommaire, une amende maximale de 5 000 \$ et un emprisonnement maximal de six mois ou l'une de ces peines (paragraphe 383(2) de la Loi canadienne sur les organisations à but non lucratif (Loi 89C.3)).

You are providing information required by the NFP Act. Note that both the NFP Act and the Privacy Act allow this information to be disclosed to the public. It will be stored in personal information bank number IC9711-049.

Vous fournissez des renseignements exigés par la Loi 89C.3. Il est à noter que la Loi 89C.3 et la Loi sur les renseignements personnels permettent que de tels renseignements soient divulgués au public. Ils seront stockés dans le fichier de renseignements personnels numéro IC9711-049.

Schedule / Annexe
Purpose Of Corporation / Déclaration d'intention de l'organisation

Section 6 of the Articles of Continuance, Statement of the Purpose of the Corporation, is to be amended from:

(a) to operate exclusively as a private charitable organization; and (b) to receive and maintain a fund or funds and to apply all or part of the principal and income therefrom, from time to time, to charitable organizations that are also registered charities under the Income Tax Act (Canada),

This replaces the existing paragraph under the statement of purpose of the Corporation to:

To distribute funds to qualified donees as defined under the Income Tax Act (Canada).

Bylaws

A by-law relating generally to the conduct
of the affairs of

Canadian Online Giving Foundation

(the "Corporation")

BE IT ENACTED as a by-law of the Corporation as follows:

1. Definition

In this by-law and all other by-laws of the Corporation, unless the context otherwise requires:

"**Act**" means the Canada Not-For-Profit Corporations Act S.C. 2009, c. 23 including the Regulations made pursuant to the Act, and any statute or regulations that may be substituted, as amended from time to time;

"**articles**" means the original or restated articles of incorporation or articles of amendment, amalgamation, continuance, reorganization, arrangement or revival of the Corporation;

"**board**" means the board of directors of the Corporation and "director" means a member of the board;

"**by-law**" means this by-law and any other by-law of the Corporation as amended and which are, from time to time, in force and effect;

"**meeting of members**" includes an annual meeting of members or a special meeting of members; "special meeting of members" includes a meeting of any class or classes of members and a special meeting of all members entitled to vote at an annual meeting of members;

"**ordinary resolution**" means a resolution passed by a majority of not less than 50% plus 1 of the votes cast on that resolution;

"**proposal**" means a proposal submitted by a member of the Corporation that meets the requirements of section 163 (Member Proposals) of the Act;

"**Regulations**" means the regulations made under the Act, as amended, restated or in effect from time to time; and

"**special resolution**" means a resolution passed by a majority of not less than two-thirds (2/3) of the votes cast on that resolution.

2. Corporate Seal

The seal, an impression of which is stamped in the margin of this document, shall be the seal of the corporation. The secretary of the Corporation shall be the custodian of the corporate seal.

3. Execution of Documents

Deeds, transfers, assignments, contracts, obligations and other instruments in writing requiring execution by the Corporation may be signed by any two (2) of its officers or directors. In addition, the board may from time to time direct the manner in which and the person or persons by whom a particular document or type of document shall be executed. Any person authorized to sign any document may affix the corporate seal (if any) to the document. Any signing officer may certify a copy of any instrument, resolution, by-law or other document of the Corporation to be a true copy thereof.

4. Financial Year

The financial year end of the Corporation shall be December 31 in each year.

5. Borrowing Powers

The directors of the Corporation may, without authorization of the members, borrow money on the credit of the corporation; issue, reissue, sell, pledge or hypothecate debt obligations of the corporation; give a guarantee on behalf and mortgage, hypothecate, pledge or otherwise create a security interest in all or any property of the corporation, owned or subsequently acquired, to secure any debt obligation of the corporation.

6. Fund Raising

The board of directors shall take such steps as they may deem requisite to enable the Corporation to acquire, accept, solicit or receive legacies, gifts, grants, settlements, bequests, endowments and donations of any kind whatsoever for the purpose of furthering the objects of the Corporation.

7. Annual Financial Statements

The Corporation shall send to the members a copy of the annual financial statements and other documents referred to in subsection 172(1) (Annual Financial Statements) of the Act or a copy of a publication of the Corporation reproducing the information contained in the documents. Instead of sending the documents, the Corporation may send a summary to each member along with a notice informing the member of the procedure for obtaining a copy of the documents themselves free of charge. The Corporation is not required to send the documents or a summary to a member who, in writing, declines to receive such documents.

8. Membership Conditions

Subject to the articles, there shall be one class of members in the Corporation. Membership in the Corporation shall be available only to individuals interested in furthering the Corporation's purposes and who have applied for and been accepted into membership in the Corporation by resolution of the board or in such other manner as may be determined

by the board. Each member shall be entitled to receive notice of, attend and vote at all meetings of the members of the Corporation.

Pursuant to subsection 197(1) (Fundamental Change) of the Act, a special resolution of the members is required to make any amendments to this section of the by-laws if those amendments affect membership rights and/or conditions described in paragraphs 197(1)(e), (h), (l) or (m).

9. Membership Transferability

A membership may only be transferred to the Corporation. Pursuant to Section 197(1) (Fundamental Change) of the Act, a special resolution of the members is required to make any amendment to add, change or delete this section of the by-laws.

10. Notice of Members Meeting

Notice of the time and place of a meeting of members shall be given to each member entitled to vote at the meeting by the following means:

- a. by mail, courier or personal delivery to each member entitled to vote at the meeting, during a period of 21 to 60 days before the day on which the meeting is to be held; or
- b. by telephonic, electronic or other communication facility to each member entitled to vote at the meeting, during a period of 21 to 35 days before the day on which the meeting is to be held.

Pursuant to subsection 197(1) (Fundamental Change) of the Act, a special resolution of the members is required to make any amendment to the by-laws of the Corporation to change the manner of giving notice to members entitled to vote at a meeting of members.

11. Members Calling a Members' Meeting

The board of directors shall call a special meeting of members in accordance with Section 167 of the Act, on written requisition of members carrying not less than 5% of the voting rights. If the directors do not call a meeting within twenty-one (21) days of receiving the requisition, any member who signed the requisition may call the meeting.

12. Absentee Voting at Members' Meetings

Pursuant to Section 171(1) of the Act, a member entitled to vote at a meeting of members may vote by proxy by appointing in writing a proxyholder, and one or more alternate proxyholders, who are not required to be members, to attend and act at the meeting in the manner and to the extent authorized by the proxy and with the authority conferred by it subject to the following requirements:

- a. a proxy is valid only at the meeting in respect of which it is given or at a continuation of that meeting after an adjournment;

- b. a member may revoke a proxy by depositing an instrument or act in writing executed or, in Quebec, signed by the member or by their agent or mandatary
 - i. at the registered office of the corporation no later than the last business day preceding the day of the meeting, or the day of the continuation of that meeting after an adjournment of that meeting, at which the proxy is to be used, or
 - ii. with the chairperson of the meeting on the day of the meeting or the day of the continuation of that meeting after an adjournment of that meeting;
- c. a proxyholder or an alternate proxyholder has the same rights as the member by whom they were appointed, including the right to speak at a meeting of members in respect of any matter, to vote by way of ballot at the meeting, to demand a ballot at the meeting and, except where a proxyholder or an alternate proxyholder has conflicting instructions from more than one member, to vote at the meeting by way of a show of hands;
- d. if a form of proxy is created by a person other than the member, the form of proxy shall
 - i. indicate, in bold-face type,
 1. the meeting at which it is to be used,
 2. that the member may appoint a proxyholder, other than a person designated in the form of proxy, to attend and act on their behalf at the meeting, and
 3. instructions on the manner in which the member may appoint the proxyholder,
 - ii. contain a designated blank space for the date of the signature,
 - iii. provide a means for the member to designate some other person as proxyholder, if the form of proxy designates a person as proxyholder,
 - iv. provide a means for the member to specify that the membership registered in their name is to be voted for or against each matter, or group of related matters, identified in the notice of meeting, other than the appointment of a public accountant and the election of directors,
 - v. provide a means for the member to specify that the membership registered in their name is to be voted or withheld from voting in respect of the appointment of a public accountant or the election of directors, and
 - vi. state that the membership represented by the proxy is to be voted or withheld from voting, in accordance with the instructions of the member, on any ballot that may be called for and that, if the member specifies a choice under subparagraph (iv) or (v) with respect to any matter to be acted on, the membership is to be voted accordingly;
- e. a form of proxy may include a statement that, when the proxy is signed, the member confers authority with respect to matters for which a choice is not provided in accordance with subparagraph (d)(iv) only if the form of proxy states, in bold-face type, how the proxyholder is to vote the membership in respect of each matter or group of related matters;

- f. if a form of proxy is sent in electronic form, the requirements that certain information be set out in bold-face type are satisfied if the information in question is set out in some other manner so as to draw the addressee's attention to the information; and
- g. a form of proxy that, if signed, has the effect of conferring a discretionary authority in respect of amendments to matters identified in the notice of meeting or other matters that may properly come before the meeting must contain a specific statement to that effect.

Pursuant to Section 197(1) of the Act, a special resolution of the members (and if Section 199 applies, a special resolution of each class of members) is required to make any amendment to the articles or by-laws of the Corporation to change this method of voting by members not in attendance at a meeting of members.

13. Membership Dues

There shall be no dues payable by members for membership in the corporation.

14. Termination of Membership

The membership with the Corporation of any member may be terminated by a vote of 3/4 of the members voting at an annual or special general meeting, provided that any such member shall be granted an opportunity to be heard at such meeting.

15. Effect of Termination of Membership

Subject to the articles, upon any termination of membership, the rights of the member, including any rights in the property of the Corporation, automatically cease to exist.

16. Proposals Nominating Directors at Annual Members' Meetings

Subject to the Regulations under the Act, any proposal may include nominations for the election of directors if the proposal is signed by not less than 5% of members entitled to vote at the meeting at which the proposal is to be presented.

17. Cost of Publishing Proposals for Annual Members' Meetings

The member who submitted the proposal shall pay the cost of including the proposal and any statement in the notice of meeting at which the proposal is to be presented unless otherwise provided by ordinary resolution of the members present at the meeting.

18. Place of Members' Meeting

Subject to compliance with section 159 (Place of Members' Meetings) of the Act, meetings of the members may be held at any place within Canada determined by the board or, if all of the members entitled to vote at such meeting so agree, outside Canada.

19. Quorum at Members' Meetings

A quorum at any meeting of the members (unless a greater number of members are required to be present by the Act) shall be a majority of the members entitled to vote at the meeting.

If a quorum is present at the opening of a meeting of members, the members present may proceed with the business of the meeting even if a quorum is not present throughout the meeting.

20. Votes to Govern at Members' Meetings

At any meeting of members every question shall, unless otherwise provided by the articles or by-laws or by the Act, be determined by a majority of the votes cast on the questions. In case of an equality of votes either on a show of hands or on a ballot or on the results of electronic voting, the chair of the meeting in addition to an original vote shall have a second or casting vote.

21. Participation by Electronic Means at Members' Meetings

If the Corporation chooses to make available a telephonic, electronic or other communication facility that permits all participants to communicate adequately with each other during a meeting of members, any person entitled to attend such meeting may participate in the meeting by means of such telephonic, electronic or other communication facility in the manner provided by the Act. A person participating in a meeting by such means is deemed to be present at the meeting. Notwithstanding any other provision of this by-law, any person participating in a meeting of members pursuant to this section who is entitled to vote at that meeting may vote, in accordance with the Act, by means of any telephonic, electronic or other communication facility that the Corporation has made available for that purpose.

22. Members' Meeting Held Entirely by Electronic Means

If the directors or members of the Corporation call a meeting of members pursuant to the Act, those directors or members, as the case may be, may determine that the meeting shall be held, in accordance with the Act and the Regulations, entirely by means of a telephonic, electronic or other communication facility that permits all participants to communicate adequately with each other during the meeting.

23. Number of Directors

The property and business of the Corporation shall be managed by a board of not less than 3 and not more than 3 directors. A majority of the the number of directors in office at any time shall constitute a quorum. The number of directors shall be determined from time to time by a resolution passed at a meeting of the members of the Corporation. Directors must be individuals who are at least 18 years of age with power under law to contract. Directors need not be members.

24. Term of Office of Directors

The directors shall be elected to hold office for a term expiring not later than the close of the next annual meeting of members following the election.

25. Calling of Meetings of Board of Directors

Meetings of the board may be called by the chair of the board, the vice-chair of the board or any two (2) directors at any time. If the Corporation has only one director, that director may call and constitute a meeting.

26. Notice of Meeting of Board of Directors

Notice of the time and place for the holding of a meeting of the board shall be given in the manner provided in the section on giving notice of meeting of directors of this by-law to every director of the Corporation not less than 2 days before the time when the meeting is to be held. Notice of a meeting shall not be necessary if all of the directors are present, and none objects to the holding of the meeting, or if those absent have waived notice of or have otherwise signified their consent to the holding of such meeting. Notice of an adjourned meeting is not required if the time and place of the adjourned meeting is announced at the original meeting. Unless the by-law otherwise provides, no notice of meeting need specify the purpose or the business to be transacted at the meeting except that a notice of meeting of directors shall specify any matter referred to in subsection 138(2) (Limits on Authority) of the Act that is to be dealt with at the meeting.

27. Votes to Govern at Meetings of the Board of Directors

At all meetings of the board, every question shall be decided by a majority of the votes cast on the question. In case of an equality of votes, the chair of the meeting in addition to an original vote shall have a second or casting vote.

28. Appointment of Officers

The board may designate the offices of the Corporation, appoint officers on an annual or more frequent basis, specify their duties and, subject to the Act, delegate to such officers the power to manage the affairs of the Corporation. A director may be appointed to any office of the Corporation. An officer may, but need not be, a director unless these by-laws otherwise provide. Two or more offices may be held by the same person.

29. Description of Offices

- a. President - The president shall be the chief executive officer of the Corporation, shall preside at all meetings of the Corporation and of the board of directors, shall have the general and active management of the affairs of the Corporation and shall see that all orders and resolution of the board of directors are carried into effect.
- b. Vice-President - the vice-president shall, in the absence or disability of the president, perform the duties and exercise the powers of the president and shall perform such other duties as shall from time to time be imposed upon the vice-president by the board of directors.
- c. Treasurer - the treasurer shall have the custody of the funds and securities of the Corporation and shall keep full and accurate accounts of all assets, liabilities, receipts and disbursements of the Corporation in the books belonging to the Corporation and shall deposit all monies, securities and other valuable effects in the name and to the

credit of the Corporation in such chartered bank or trust company, or, in the case of securities, in such registered dealer in securities as may be designated by the board of directors, or from time to time. The treasurer shall disburse the funds of the Corporation as may be directed by proper authority, taking proper vouchers for such disbursements, and shall render to the president and directors at the regular meeting of the board of directors, or wherever then may require it, an accounting of all the transactions and a statement of the financial position of the Corporation. The treasurer shall also perform such other duties as may from time to time be directed by the board of directors.

- d. Secretary - the secretary may be empowered by the board of directors, upon resolution of the board of directors, to carry on the affairs of the Corporation generally under the supervision of the officers thereof and shall attend all meetings and act as clerk thereof and record all votes and minutes of all proceeding in the books to be kept for that purpose. The secretary shall give or cause to be given notice of all meetings of the members and of the board of directors or by the president, under whose supervision the secretary shall be. The secretary shall be custodian of the seal of the Corporation, which the secretary shall deliver only when authorized by a resolution of the board of directors to do so and to such person or persons as may be named in the resolution.
- e. Duties of Other Officers - The duties of all other officers of the Corporation shall be such as the terms of their engagement call for or the board of directors requires of them.

30. Method of Giving Any Notice

Any notice (which term includes any communication or document), other than notice of a meeting of members or a meeting of the board of directors, to be given (which term includes sent, delivered or served) pursuant to the Act, the articles, the by-laws or otherwise to a member, director, officer or member of a committee of the board or to the public accountant shall be sufficiently given:

- a. if delivered personally to the person to whom it is to be given or if delivered to such person's address as shown in the records of the Corporation or in the case of notice to a director to the latest address as shown in the last notice that was sent by the Corporation in accordance with section 128 (Notice of directors) or 134 (Notice of change of directors);
- b. if mailed to such person at such person's recorded address by prepaid ordinary or air mail;
- c. if sent to such person by telephonic, electronic or other communication facility at such person's recorded address for that purpose; or
- d. if provided in the form of an electronic document in accordance with Part 17 of the Act.

A notice so delivered shall be deemed to have been given when it is delivered personally or to the recorded address as aforesaid; a notice so mailed shall be deemed to have been given when deposited in a post office or public letter box; and a notice so sent by any means of

transmitted or recorded communication shall be deemed to have been given when dispatched or delivered to the appropriate communication company or agency or its representative for dispatch. The secretary may change or cause to be changed the recorded address of any member, director, officer, public accountant or member of a committee of the board in accordance with any information believed by the secretary to be reliable. The declaration by the secretary that notice has been given pursuant to this by-law shall be sufficient and conclusive evidence of the giving of such notice. The signature of any director or officer of the Corporation to any notice or other document to be given by the Corporation may be written, stamped, type-written or printed or partly written, stamped, type-written or printed.

31. Omissions and Errors

The accidental omission to give any notice to any member, director, officer, member of a committee of the board or public accountant, or the non-receipt of any notice by any such person where the Corporation has provided notice in accordance with the by-laws or any error in any notice not affecting its substance shall not invalidate any action taken at any meeting to which the notice pertained or otherwise founded on such notice.

32. By-laws and Effective Date

Subject to the articles, the board of directors may, by resolution, make, amend or repeal any by-laws that regulate the activities or affairs of the Corporation. Any such by-law, amendment or repeal shall be effective from the date of the resolution of directors until the next meeting of members where it may be confirmed, rejected or amended by the members by ordinary resolution. If the by-law, amendment or repeal is confirmed or confirmed as amended by the members it remains effective in the form in which it was confirmed. The by-law, amendment or repeal ceases to have effect if it is not submitted to the members at the next meeting of members or if it is rejected by the members at the meeting.

This section does not apply to a by-law that requires a special resolution of the members according to subsection 197(1) (fundamental change) of the Act because such by-law amendments or repeals are only effective when confirmed by members.

Sample Donation Report

CANADIAN ONLINE GIVING FOUNDATION

Canadian Online Giving Foundation
 #700, 611 Meredith Road NE
 Calgary, AB T2E 2W5
 Local Tax ID: 862216165RR0001

Donation Report (DR)

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

Bill to:
 Sample Co
 Address Street
 City, Province
 Postal Code

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

Employee Payroll Deductions	
Period: 2022-semimo-23	\$22,918.40
Period: 2022-semimo-24	\$12,982.17
Subtotal	\$35,900.57
Corporate Transactions	
Corporate Gift Cards	\$100.00
Redeemed Employee Seeding & Volunteering Rewards	\$40,607.59
Other - Refund	-\$10.00
Subtotal	\$40,697.59
Paypal Transactions	
Paypal Donation Purchases	\$4,065.00
Funding Received from PayPal	-\$4,065.00
Subtotal	\$0.00
Credit Card Transactions	
Credit Card Donation Purchases	\$15,660.00
Funding Received From Processor	-\$15,660.00
Subtotal	\$0.00
Matching Transactions	
PayPal	\$2,944.00
Credit Card	\$9,225.00
External	\$1,508.07
Giving Account	\$1,629.73
Period: 2022-semimo-23	\$12,960.95
Period: 2022-semimo-24	\$9,149.17
Subtotal	\$37,416.92
Donation Subtotal	\$114,015.08

CANADIAN ONLINE GIVING FOUNDATION

Canadian Online Giving Foundation
#700, 611 Meredith Road NE
Calgary, AB T2E 2W5
Local Tax ID: 862216165RR0001

Total Balance Due

\$114,015.08

Payable to:
Canadian Online Giving Foundation

Currency: CAD

By Wire/EFT:
Bank: Citibank N.A., Canadian Branch
Routing Number: 032820012
Account: 2013005002 Swift Code: CITICATTBCH

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 help@benevity.com .
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 help@benevity.com .
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 risk@benevity.com.</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 info@onlinegivingfoundation.ca.</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.
Will Benevity do an Equivalency Determination for the Foundation?	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.

For Canadian Online Giving Foundation

<p>What is Benevity's relationship to the Foundation?</p>	<p>Benevity is a services provider to the Foundation and works with the Foundation to facilitate charitable donations and grants.</p>
<p>Is the Foundation PCI compliant?</p>	<p>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>
<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 B-Hive.</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 & 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 foundation, please reach out to help@benevity.com.</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 with 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>

For Canadian Online Giving Foundation

Will the Foundation abide by our supplier code of conduct?	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.
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