

Irish Online Giving Foundation Information Package

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

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About Irish Online Giving Foundation

The Irish Online Giving Foundation is a donor advised fund in Ireland dedicated to improving the connection between donors and charitable organizations. They are working to advance the charitable landscape by reducing the costs and overhead of donation processing through aggregation, automation and outsourcing.

Website

<http://www.irishogf.org/>

Payee Setup Information

Benevity partners with registered charitable organizations to consolidate and disburse funds to nonprofits based on donor advice provided. All donation requests made by Benevity are on behalf of their Foundation partners and therefore are to be paid to and will be receipted from Irish 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. 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:	The Irish Online Giving Foundation
Payable To:	The Irish Online Giving Foundation
Address:	13 Classon House, Dundrum Business Park
City:	Dublin 14
Country:	Ireland
Postal Code:	D14W9Y3
Registered Charity #:	20100872
Contact Name:	Sébastien Jean
Title:	Foundation Administrator
Phone:	+1 403 237 7875
Email:	info@irishogf.org
Remittance Email:	remittance@benevity.com (no reply email)
Invoice Inquiries:	help@benevity.com

Banking Information

Accepted Methods:	EFT/WIRE
Required Currency:	EUR
IBAN/ABA Number:	IE93CITI99005134432627
Bank Name:	Citibank Europe plc Ireland
SWIFT Code:	CITIE2X
Account Currency:	EURO
Bank Account #:	34432627
Bank Address:	1 North Wall Quay
City:	Dublin 1

Country: Ireland
Postal Code: D01T8Y1

Bank Certificate

1 North Wall Quay
Dublin 1
Ireland
T +353 1 622 2000
F +353 1 622 2222
DATE - 12/28/2021



To Whom It May Concern:

Account Confirmation Certificate

We certify that THE IRISH ONLINE GIVING FOUNDATION holds the below list of account(s) with Citibank Europe plc Ireland.

Name of Company	THE IRISH ONLINE GIVING FOUNDATION
Company Address	DUNDRUM BUSINESS PARK, 13 CLASSON HOUSE DUBLIN D14 X9F9 IE
Citibank Branch	Citibank Europe plc Ireland
Swift Code	CITIE2X

Account	Account Name	IBAN Number/ ABA Number	Account Type	Date Opened	Currency	Status
34432627	THE IRISH ONLINE GIVING FOUNDATION	IE93CITI99005134432627	Not Available	08/08/2021	EUR	OPEN

We thank you for banking with us.



Katrina McKay
Vice President
TTS Client Operations

Katrina McKay
Section Manager



Adam Shah
Section Manager

Citibank Europe plc

Directors: Breffni Byrne (Ireland), Desmond Crowley (Ireland), Susan H. Dean (U.K.), Patrick Dewilde (Belgium), John A. Golan (U.K.), Ebru Pakcan (Turkey), Cecilia Ronan (Ireland), Jeanne E. Short (U.K.), Zdenek Turek (Czech Republic),
Company Secretary: Fiona Mahon

Registered in Ireland: Registration Number 132781. Registered Office: 1 North Wall Quay, Dublin 1.
Ultimately owned by Citigroup Inc., New York, U.S.A.
Citibank Europe plc is regulated by the Central Bank of Ireland

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 Irish Online Giving Foundation	2 Country of incorporation or organization IRELAND
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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"/> Territorial 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).

13 **Classon House, Dundrum Business Park, Dundrum**
 City or town, state or province. Include postal code where appropriate.

Dublin 14, D14W9Y3	Country IRELAND
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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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Part I Identification of Beneficial Owner (continued)

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

9a GIIN	b Foreign TIN 20100872	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.

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Part V Certified Deemed-Compliant Nonregistering Local Bank18 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 Accounts19 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 QL, 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 Entity22 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)(v)).

Part IX Certain Investment Entities that Do Not Maintain Financial Accounts23 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.

Deed of Trust

Dated the 13th day of February 2014

DEED OF TRUST

of

THE IRISH ONLINE GIVING FOUNDATION

We hereby certify that this document
is a true copy of the original.

Dated this 14th day of February 2014

Arthur Cox Solicitors

ARTHUR COX
Earlsfort Centre
Earlsfort Terrace Dublin 2

Arthur Cox
Earlsfort Centre
Earlsfort Terrace
Dublin 2
AC#11115463.6 14/1/2014

AUTH/2454/AC#11397383.1

THE IRISH ONLINE GIVING FOUNDATION

DEED OF TRUST

THIS TRUST DEED is made on *13th day of February* 2014 by ROGER LESLIE ACTON of Derreen, Saval Park Road, Dalkey, Co. Dublin, THOMAS MICHAEL GERARD HOGAN of Cupertino, Knocknacarra Road, Galway and BENJAMIN CHARLES JANES of Grooms House, Chesterton Lane, Cirencester, GL7 1XQ, United Kingdom (the "First Trustees").

BACKGROUND

The First Trustees hold on the trusts declared in this Deed for the application of the Main Object of the Charity the initial sum of €1 (one euro) and such further donations received from the Company and other donors on the trusts declared in this Deed and further money or property may be paid or transferred to the Trustees for the Charity.

THIS DEED PROVIDES AS FOLLOWS

1. INTERPRETATION

In this Deed the following expressions have the following meanings:

"Board of Directors of the Company" means the directors for the time being of the Company;

"Chairman" means the person appointed by the Trustees to preside at their meetings;

"Charity" means the charitable trust created and governed by this Deed;

"Company" means Benevity Social Ventures, Inc. a company incorporated under the laws of Canada with corporation number 691843-3;

"Fund" means the sum of one euro referred to in this Deed and such further money or property as may be paid or transferred to the Trustees from time to time;

"First Trustees" means the parties to this Deed;

"Indemnity Insurance" means insurance against personal liability incurred by any Trustee for an act or omission which is or is alleged to be a breach of trust or breach of duty, unless the Trustee concerned knew that, or was reckless whether, the act or omission was a breach of trust or breach of duty;

"month" means a calendar month;

"nominee company" means a corporate body registered or having a place of business in Ireland;

"Main Object" means the charitable object set out in Clause 2;

"Trustee" means a trustee of the Charity and Trustees means the trustees of the Charity;

"year" means calendar year.

2. NAME & MAIN OBJECT

2.1 The name of the Charity is The Irish Online Giving Foundation (or any other name chosen by resolution of the Trustees).

2.2 The Main Object of the Charity is the promotion of all activity in the State which is wholly and exclusively charitable and for the benefit of the community.

2.3 The Trustees must use the income, property and capital of the Charity in promoting the Main Object.

3. POWERS

The Trustees, in addition to the powers conferred on them by law, have the following powers, which may be exercised only in promoting the Main Object:

- 3.1 To acquire by purchase, exchange, lease, fee farm grant or otherwise, either for an estate in fee simple or for any less estate or interest, whether immediately or reversionary, and whether vested or contingent: any lands, tenements or hereditaments of any tenure, whether subject or not to any charges or encumbrances and to hold and farm and work or manage or to sell, let, alienate, mortgage, lease or charge land, house property, shops, flats, maisonettes, reversions, interests, annuities, life policies and any other property real or personal, movable or immovable, either absolutely or conditionally and either subject to or not to any mortgage, charge, ground rent or other rents or encumbrances and to pay for any lands, tenements, hereditaments or assets acquired by the Charity in cash or debentures or obligations of the Charity, whether fully paid or otherwise, or in any other manner.
- 3.2 To furnish and provide the Charity's property with such furniture, implements, machinery and conveniences as the Trustees may think desirable.
- 3.3 To carry on any business, which may seem to the Trustees capable of being conveniently carried on in connection with the Main Object or calculated directly or indirectly to enhance the value of or render profitable any of the Charity's property, rights or interests.
- 3.4 To borrow money and give security for such borrowing.
- 3.5 To make, draw accept, endorse, issue, discount, and otherwise deal with promissory notes, bills of exchange, cheques, letters of credit, circular notes and other mercantile instruments.
- 3.6 To promote or carry out research.
- 3.7 To provide advice.
- 3.8 To publish or distribute information.
- 3.9 To support, administer or set up other charities subject to the consent of the Company acting through its Board of Directors.
- 3.10 To collect or raise funds or help raise funds and distribute them to charities in connection with the furtherance of the Main Object.
- 3.11 To receive and accept donations, endowments and gifts of money, lands, hereditaments, stocks, funds, shares, securities and any other assets whatsoever.
- 3.12 To make grants or loans of money and to give guarantees.
- 3.13 To accumulate capital for any purpose of the Charity, and to appropriate any of the Charity's assets to specific purposes, either conditionally or unconditionally. Prior

- permission must be obtained from the Revenue Commissioners where it is intended to accumulate funds for a period in excess of two years.
- 3.14 To deposit or invest funds in any manner.
- 3.15 To co-operate with other bodies.
- 3.16 To enter into any arrangement with any government or authority, supreme, municipal, local or otherwise, or company that may seem conducive to the Main Object, and to obtain from any such government authority or company, any charters, contracts, decrees, rights, privileges and concessions and to carry out, exercise and comply with any such arrangements, charters, contracts, decrees, rights, privileges and concessions.
- 3.17 To delegate the management of investments to a financial expert, but only on terms that:
- (a) the investment policy is recorded in writing for the financial expert by the Trustees;
 - (b) every transaction is reported promptly to the Trustees;
 - (c) the performance of the investments is reviewed regularly with the Trustees;
 - (d) the Trustees are entitled to cancel the delegation arrangement at any time;
 - (e) the investment policy and the delegation arrangement are reviewed at least once a year;
 - (f) all payments due to the financial expert are on a scale or at a level which is agreed in advance and are reported promptly to the Trustees on receipt;
 - (g) the financial expert must not do anything outside the powers of the Trustees.
- 3.18 To insure the property of the Charity against any foreseeable risk and take out other insurance policies to protect the Charity when required.
- 3.19 To pay for indemnity insurance for the Trustees.
- 3.20 Subject to Clause 8.1, to employ paid or unpaid agents, staff or advisers on such terms as are necessary and desirable.
- 3.21 To employ or use professional advisers administrators organisers clerks secretaries and other workmen and contractors and to remunerate them adequately and to discuss suspend or re-employ them and provide any accommodation and other facilities for the carrying out of their work.
- 3.22 To grant pensions, gratuities, allowances or charitable aid to any person who may have served the Charity as an employee, or to the wives, husbands, children or other dependents of such person provided that such pensions, gratuities, allowances or charitable aid shall be no more than that provided by a pension scheme covered by Part 30 of the Taxes Consolidation Act 1997 and provided that such pension scheme has been operated by the Charity and the beneficiary of the pensions, gratuities, allowances or charitable aid, or their spouse or parent, has been a member of the pension scheme while employed by the Charity; and to make payments towards insurance and to form and contribute to provident and benefit funds for the benefit of

any persons employed by the Charity and to subscribe or guarantee money for charitable objects.

- 3.23 To establish or acquire subsidiary companies to assist or act as agents for the Charity.
- 3.24 To enter into contracts to provide services to or on behalf of other bodies.
- 3.25 To promote freedom of contract and to resist, insure against, counteract and discourage interference therewith to join any lawful federation, union, association or party and to contribute to the funds thereof, or do any other lawful act or thing with a view to preventing or resisting directly or indirectly any interruption of or interference with the Charity or any other trade or business or providing or safeguarding against the same, or resisting or opposing any strike movement or organisation which may be thought detrimental to the interest of the Charity or its employees and the subscribe to any association or fund for any such purposes.
- 3.26 To procure the Charity to be registered or recognised in any foreign country, colony, dependence or place.
- 3.27 To pay the costs of forming the Charity.
- 3.28 To do all or any of the above things in any part of the world, and as principals, agents, contractors, trustees or otherwise, and either by or through trustees, agents, sub-contractors or otherwise and either alone in partnership or conjunction with any person or company, and to contract for the carrying on of any operation connected with the Main Object by any person or company.
- 3.29 To do all such other things within the law as may be deemed incidental or conducive to the attainment of the Main Object.

4. THE TRUSTEES

- 4.1 The Trustees as charity trustees have control of the Charity and the Fund and its property and funds.
- 4.2 The number of Trustees shall not be less than three and not more than seven and if and when at any time the number of the Trustees shall fall below three, a new Trustee or Trustees of the Trust shall forthwith be appointed to bring the number up to three at least. In the event of there being two remaining Trustees as a result of Clause 4.5, the death of a Trustee, or otherwise, the remaining two trustees shall have the power to appoint a third Trustee and are quorate in so doing, and the agreement of the two trustees shall be unanimous consent for the purposes of Clause 4.3.
- 4.3 The Trustees may make such appointment of additional or replacement Trustees as they from time to time deem appropriate and such appointment may be made by a unanimous resolution of the Trustees.
- 4.4 Every future Trustee must sign a declaration of willingness to act as a Trustee of the Charity before he or she may vote at any meeting of the Trustees.
- 4.5 A Trustee automatically ceases to be a Trustee if he or she:
 - (a) is absent from Ireland for a period exceeding 5 years;
 - (b) becomes bankrupt or compound with his creditors;

- (c) is incapable, whether mentally or physically, of managing his/her own affairs;
- (d) is absent without notice from three consecutive meetings of Trustees and is asked by the Board of Directors of the Company to resign;
- (e) resigns by written notice to the Trustees (but only if at least two Trustees will remain in office or by giving two months' notice of intention to resign); or
- (f) is removed by a resolution passed by the Board of Directors of the Company.

4.6 A retiring Trustee is entitled on written request to an indemnity from the continuing Trustees at the expense of the Charity in respect of any liabilities properly incurred during his/her trusteeship.

4.7 A technical defect in the appointment of a Trustee of which the Trustees are unaware at the time does not invalidate decisions taken by the Trustees.

5. PROCEEDINGS OF TRUSTEES

5.1 The Trustees must hold at least two meetings each year.

5.2 A quorum at a meeting of the Trustees is three Trustees except in the case of there being only two Trustees remaining, in which case for the purposes of Clauses 4.2 and 4.3 the quorum shall be two.

5.3 A meeting may be held either in person or by suitable electronic means agreed by the Trustees in which all participants may communicate with all the other participants.

5.4 The Chairman or (if the Chairman is unable or unwilling to do so) some other Trustee chosen by them presides at each meeting of the Trustees.

5.5 Except where otherwise provided in this Deed, every issue may be determined by a simple majority of the votes cast at a meeting of the Trustees but a resolution which is in writing and signed by all the Trustees is as valid as a resolution passed at a meeting. For this purpose the resolution may be contained in more than one document and will be treated as passed on the date of the last signature.

5.6 Except for the Chairman of the meeting, who has a casting vote, every Trustee has one vote on each issue.

5.7 A procedural defect of which the Trustees are unaware at the time does not invalidate decisions taken at a meeting of the Trustees.

6. ADMINISTRATIVE POWERS OF TRUSTEES

The Trustees have the following powers in the administration of the Charity and the Fund:

6.1 To appoint the Chairman, a Treasurer and any other honorary officers from among their number.

6.2 To delegate any of their functions to committees consisting of two or more persons appointed by them (but at least one member of every committee must be a Trustee) and all proceedings of committees must be reported promptly to the Trustees or to the Company on such terms and conditions as the Trustees in their discretion shall decide.

- 6.3 To make rules consistent with this Deed to govern their proceedings and proceedings of committees.
- 6.4 Subject to the consent of the Company, to make regulations consistent with this Deed to govern the administration of the Charity and the Fund including the use and application of the income, property and funds, the operation of bank accounts and the commitment of funds.
- 6.5 The Trustees may from time to time open and maintain in the name of the Trust a bank account or bank accounts at such bank or banks as they shall from time to time decide and may at any time pay any moneys belonging to the Trust to the credit of any such account or accounts or place the same on deposit with any bank or banker and all cheques and orders for the payment of money shall be signed by at least two of the Trustees or by at least two of such persons as the Trustees shall from time to time by written resolution nominate.

7. **TRUSTEE INTERESTS**

- 7.1 The property and funds of the Charity must only be used for promoting the Main Object and do not belong to the Trustees personally.
- 7.2 Subject always to Clause 7.1 and 7.3:
 - (a) no Trustee shall incur any personal liability by reason of any act, mistake (whether of law or fact), or omission, or for any fraud or negligence of any nominee, delegate, sub-delegate, advisor, or agent or for any other matter or thing whatsoever;
 - (b) a Trustee is entitled to receive such benefits as are specified in Clause 8.1. Such a Trustee will not be obliged to account to the Charity (or the Trustees) for any such benefit;
 - (c) a Trustee may vote on any matter notwithstanding that he has a personal interest in the result of such vote and no action or decision of the Trustees will be invalidated because any Trustee is entitled to benefits from the Charity or is otherwise personally interested in such action or decision; and
 - (d) to the extent that the Trustees are not covered by a policy of insurance purchased in accordance with this Deed, each of the Trustees shall have the benefit of all indemnities conferred upon trustees generally by statute or otherwise and the Trustees shall be separately indemnified out of the Fund against all actions, claims, demands or liabilities arising out of anything lawfully done or caused to be done by such Trustee in the execution of the trusts hereof and in the management and administration of the Charity and of the Fund.
- 7.3 The provisions of Clause 7.2 shall not apply where a Trustee, sought to be made liable, is proved to have acted dishonestly or:
 - (a) in the case of an individual Trustee, is proved to have knowingly, intentionally and in bad faith committed a breach of trust; or
 - (b) in the case of a Trustee professionally engaged in the business of providing trustee services for a fee, has acted negligently or has knowingly, intentionally and in bad faith committed a breach of trust.

8. INCOME AND PROPERTY

- 8.1 The income and property of the Charity and the Fund shall be applied solely towards the promotion of its Main Object as set forth in this Deed of Trust. No portion of the Charity's Fund income and property shall be paid or transferred directly or indirectly by way of dividend, bonus or otherwise howsoever by way of profit to members of the Charity. No Trustee shall be appointed to any office of the Charity paid by salary or fees, or receive any remuneration or other benefit in money or money's worth from the Charity. However, nothing shall prevent any payment in good faith by the Charity of:
- (a) reasonable and proper remuneration to any member or servant of the Charity (not being a Trustee) for any services rendered to the Charity;
 - (b) interest at a rate not exceeding 5% per annum on money lent by Trustees or other members of the Charity to the Charity;
 - (c) reasonable and proper rent for premises demised and let by any member of the Charity (including any Trustee) to the Charity;
 - (d) reasonable and proper out-of-pocket expenses incurred by any Trustee in connection with their attendance to any matter affecting the Charity; or
 - (e) fees, remuneration or other benefit in money or money's worth to any company of which a Trustee may be a member holding not more than one hundredth part of the issued capital of such company.
- 8.2 Funds which are not required for immediate use (including those which will be required for use at a future date) must be placed on deposit or invested in accordance with Clause 3.12 until needed.
- 8.3 The Fund, investments and other property of the Charity may be held:
- (a) in the names of the Trustees;
 - (b) in the name of a nominee company acting under the control of the Trustees or of a financial expert acting under their instructions; or
 - (c) in the name of a trust corporation as a holding trustee for the Charity which must be appointed (and may be removed) by deed executed by the Trustees.

9. RECORD & ACCOUNTS

- 9.1 Annual accounts shall be kept and made available to the Revenue Commissioners on request.
- 9.2 The Trustees must maintain proper records of:
- (a) all proceedings at meetings of the Trustees;
 - (b) all reports of committees; and
 - (c) all professional advice obtained.

9.3 Accounting records relating to the Charity must be made available for inspection by any Trustee at any time during normal office hours.

9.4 A copy of the Charity's latest available statement of account must be supplied on request to any Trustee.

10. AMENDMENTS

10.1 No addition, alteration or amendments shall be made to or in the provisions of the Deed of Trust for the time being in force unless the same shall have been previously submitted to and approved in writing by the Revenue Commissioners.

10.2 Subject always to Clause 10.1 and to the Trustees obtaining the written consent of the Company acting through its Board of Directors, if at any time during the continuance of the Trust it shall appear to the Trustees that either by reason of the changes in the law or changes in social scientific educational or political conditions or by reason of any other thing that amendment of the administrative or other provisions hereof is desirable then it shall be lawful for the Trustees, in unanimous agreement and subject to the consent of the Company, by any deed or deeds revocable or irrevocable to supplement or alter or amend such administrative or other provisions PROVIDED ALWAYS that no amendment to Clause 2 shall be made which would have the effect of enabling any property held under the Trust or the income thereof to be applied otherwise than in accordance with the purposes of the Trust.

11. AMALGAMATION

11.1 The Trustees may at any time on a resolution passed unanimously by the Trustees and with the written consent of the Company acting through its Board of Directors transfer the assets and liabilities of the Charity to another charity established for exclusively charitable purposes within, the same as or similar to the Main Object.

11.2 On a transfer under Clause 11.1 the Trustees must ensure that all necessary steps are taken as to:

- (a) the transfer of land and other property;
- (b) the novation of contracts of employment and the transfer of any pension rights; and
- (c) the trusteeship of any property held for special purposes.

12. DISSOLUTION

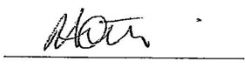
12.1 The Trustees may at any time decide by unanimous resolution of the Trustees and with the written consent of the Company acting through its Board of Directors that the Charity is to be dissolved. The Trustees will then be responsible for the orderly winding up of the Charity's affairs.

12.2 If upon the winding up or dissolution of the trust there remains, after satisfaction of all its debts and liabilities, any property whatsoever, it shall not be paid to or distributed among the members of the Charity. Instead, such property shall be given or transferred to some other charitable institution or institutions having main objects similar to the Main Object of the Charity. The institution or institutions to which the property is to be given or transferred shall prohibit the distribution of its or their income and property among its or their members to an extent at least as great as is imposed on the Charity under or by virtue of Clause 8 hereof. Members of the

Charity shall select the relevant institution or institutions at or before the time of dissolution, and if and so far as effect cannot be given to such provisions, then the property shall be given or transferred to some charitable object.


IN WITNESS of the above the parties have executed this Deed on the date first written above

SIGNED and DELIVERED as a deed
by **ROGER LESLIE ACTON**
in the presence of:



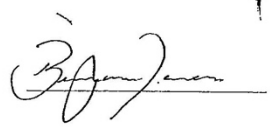
Witness's signature S. Acton
Witness's name SARAH ACTON
Occupation RADIOGRAPHER
Address DERREEN, SAVAL PK RD,
DALKEY, Co. DUBLIN

SIGNED and DELIVERED as a deed
by **THOMAS MICHAEL GERARD HOGAN**
in the presence of:



Witness's signature Imelda Greaney
Witness's name IMELDA GREANEY
Occupation NURSE
Address SEASPRAY, KNOCKNACARRA ROAD
GALWAY

SIGNED and DELIVERED as a deed
by **BENJAMIN CHARLES JANES**
in the presence of:



Witness's signature GR Wright
Witness's name GEORGINA WRIGHT
Occupation ACCOUNT MANAGER
Address 4 FILANDS, MALMESBURY,
WILTSHIRE, SNIG 9JW

Deed of Amendment

Dated 11th July 2017

THE IRISH ONLINE GIVING FOUNDATION

DEED OF AMENDMENT

relating to the declaration of trust of 13 February 2014 which established

The Irish Online Giving Foundation

FiI/SLC/TTP/IOGF.3

THE IRISH ONLINE GIVING FOUNDATION

DEED OF AMENDMENT

THIS DEED OF AMENDMENT is made on *11th July* 2017 by **ROGER LESLIE ACTON** of Derreen, Saval Park Road, Dalkey, Co. Dublin, **THOMAS MICHAEL GERARD HOGAN** of Cupertino, Knocknacarra Road, Galway and **BENJAMIN CHARLES JANES** of Grooms House, Chesterton Lane, Cirencester, GL7 1XQ, United Kingdom ("the Trustees").

BACKGROUND

- (A) This Deed is supplemental to a deed of trust dated 13 February 2014 ("the Trust Deed") which established The Irish Online Giving Foundation ("the Charity").
- (B) The Trustees are the present trustees of the Charity.
- (C) The Trustees have made an application to register the Charity with the Charities Regulatory Authority, the statutory regulator for charitable organisations in the Republic of Ireland ("the Charities Regulator").
- (D) The Charities Regulator was established in October 2014 (subsequent to the date of the Trust Deed) and it has taken over the responsibility for the regulation of charities in the Republic of Ireland from the Republic of Ireland Revenue Commissioners.
- (E) Before the Charities Regulator is able to progress the application for registration it has asked the Trustees to:-
- amend clause 2.2 of the Trust Deed (the Main Object) in the manner set out in its email to Mr Benjamin Janes (one of the Trustees) of 2 June 2017; and
 - add its standard clauses for charitable trusts relating to the application of income and property; amendments to the Trust Deed; and the winding up of the Charity (and also review the Trust Deed to ensure that there are no provisions which would contradict the standard clauses).
- (F) The Trustees also wish to make any consequential amendments to the Trust Deed arising from the Charities Regulator taking over the functions of the Revenue Commissioners. They also wish to rectify any typographical errors which have come to light since the execution of the Trust Deed.

Fil/SLC/TTP/IOGF.3

(G) Clause 10 of the Trust Deed gives the Trustees power, acting unanimously, to amend the Trust Deed by deed.

(H) ALL of the Trustees have resolved by way of written resolution, passed pursuant to clause 5.5 of the Trust Deed, to make all the amendments which are made by this Deed.

OPERATIVE PROVISIONS

1. Definitions and construction

In this Deed all terms defined in the Trust Deed shall have the same meaning.

2. Amendment

In exercise of the power conferred on them by clause 10 of the Trust Deed, the Trustees amend the terms of the Trust Deed as follows:

2.1 By inserting the following definitions at clause 1:

“Charities Act” means the Charities Act 2009 (as for the time being amended, extended or replaced);”

“Charities Regulator” means the Charities Regulatory Authority;”

2.2 By deleting clause 2.2 in its entirety and replacing it with the following:

“The Main Object of the Charity is for the benefit of the public:

- (a) the prevention or relief of poverty or economic hardship;*
- (b) the advancement of education;*
- (c) the advancement of religion; and*
- (d) any other purpose that is of benefit to the community.*

This will be achieved by promoting charity giving schemes to employers and encouraging employees to donate from their salaries. The donations are distributed to charities in Ireland that are registered with the Revenue Commissioners and/or the Charities Regulator.”

2.3 By deleting clause 8.1 in its entirety and replacing it with the following:

“The income and property of the Charity and the Fund shall be applied solely towards the promotion of Main Object as set forth in this Deed of Trust. No portion of the income and property of the Charity and the Fund shall be paid or transferred directly or indirectly by way of dividend, bonus or otherwise howsoever by way of

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profit to members of the Charity. No Trustee shall be appointed to any office of the Charity paid by salary or fees, or receive any remuneration or other benefit in money or money's worth from the Charity. However, nothing shall prevent any payment in good faith by the Charity of:*

- (a) reasonable and proper remuneration to any member or servant of the Charity (not being a Trustee) for any services rendered to the Charity;*
- (b) interest at a rate not exceeding 1% above the Euro Interbank Offered Rate (Euribor) per annum on money lent by Trustees or other members of the Charity to the Charity;*
- (c) reasonable and proper rent for premises demised and let by any member of the Charity (including any Trustee) to the Charity;*
- (d) reasonable and proper out-of-pocket expenses incurred by any Trustee in connection with their attendance to any matter affecting the Charity;*
- (e) fees, remuneration or other benefit in money or money's worth to any company of which a Trustee may be a member holding not more than one hundredth part of the issued capital of such Company;*
- (f) any payment by the Charity to a person pursuant to an agreement entered into in compliance with section 89 of the Charities Act.*

**means charity trustee as defined by section 2(1) of the Charities Act*

- 2.4 By deleting clause 10.1 in its entirety and replacing it with the following:

"The Charity must ensure that the Charities Regulator has a copy of its most recent governing instrument. If it is proposed to make an amendment to the governing instrument of the Charity which requires the prior approval of the Charities Regulator, advance notice in writing of the proposed changes must be given to the Charities Regulator for approval, and the amendment shall not take effect until such approval is received."

- 2.5 By deleting clause 12.2 in its entirety and replacing it with the following:

"If upon the winding up or dissolution of the Charity there remains, after satisfaction of all debts and liabilities, any property whatsoever, it shall not be paid to or distributed among the members of the Charity. Instead, such property shall be given or transferred to some other charitable institution or institutions having main objects similar to the main objects of the Charity. The institution or institutions to which the property is to be given or transferred shall prohibit the distribution of their income and property among their members to an extent at least as great as is imposed on

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the Charity under or by virtue of Clause 8.1 hereof. The Trustees shall select the relevant institution or institutions at or before the time of dissolution, and if and so far as effect cannot be given to such provisions, then the property shall be given or transferred to some charitable object with the agreement of the Charities Regulator. Final accounts will be prepared and submitted that will include a section that identifies and values any assets transferred along with the details of the recipients and the terms of the transfer."

- 2.6 By amending clause 8.2 by replacing the cross reference to clause 3.12 with reference to clause 3.14.
- 2.7 By amending the first line of the second sentence of clause 3.13 by inserting the words "(and/or the Charities Regulator)" after the word "Commissioners".
- 2.8 By deleting clause 9.1 in its entirety and replacing it with the following:-

"The Trustees must comply with the requirements of the Charities Act as to the keeping of financial records, the audit or independent examination of the accounts and the preparation and transmission to the Charities Regulator of the annual report and accounts."

IN WITNESS of the above the parties have executed this Deed on the date first written above

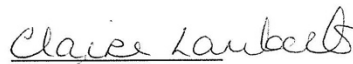
SIGNED and **DELIVERED** as a deed

by **ROGER LESLIE ACTON**



in the presence of: _____

Witness's signature



Witness's name

CLAIRE LAMBERT

Occupation

STUDENT RECRUITMENT MANAGER

Address

7 MANOR HOUSE VIEW
RAHEVY, DUBLIN 5.

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SIGNED and **DELIVERED** as a deed

by **THOMAS MICHAEL GERARD HOGAN**

in the presence of:



Witness's signature



Witness's name

THOMAS JOYCE

Occupation

RETIRED BANK MANAGER

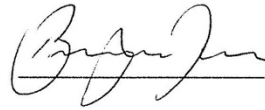
Address

KERRY MOUNT
KNOCKNACARRA ROAD
GALWAY

SIGNED and **DELIVERED** as a deed

by **BENJAMIN CHARLES JANES**

in the presence of:



Witness's signature Andrea Cutler
Witness's name Andrea Cutler
Occupation Office Manager
Address 8 Tocknell Court
Box Road, CAM, GLIISER

Fil/SLC/TTP/IOGF.3

THE IRISH ONLINE GIVING FOUNDATION (“THE CHARITY”)

TRUSTEES’ WRITTEN RESOLUTION

Background

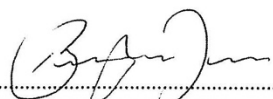
1. WE, BEING ALL of the trustees for the time being of the Charity wish to amend the Deed of Trust of 13 February 2014 which established the Charity by executing a Deed of Amendment, an unexecuted copy of which is attached to and forms part of this resolution (“the Deed of Amendment”).

Resolution

2. IT IS HEREBY RESOLVED to approve and execute the Deed of Amendment.

.....
ROGER LESLIE ACTON, TRUSTEE

.....
THOMAS MICHAEL GERARD HOGAN, TRUSTEE


.....
BENJAMIN CHARLES JANES, TRUSTEE

DATED 11th July 2017

THE IRISH ONLINE GIVING FOUNDATION (“THE CHARITY”)

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ROGER LESLIE ACTON, TRUSTEE

.....
THOMAS MICHAEL GERARD HOGAN, TRUSTEE

.....
BENJAMIN CHARLES JANES, TRUSTEE

DATED  2017

Sample Donation Report

IRISH ONLINE GIVING FOUNDATION

Unit 13 Classon House
Dundrum Business Park Dundrum
Dublin 14
D14 W9Y3
Ireland

Donation Report (DR)

Report Period: November 01, 2018 to November 30, 2018

Bill to: Sample Company Hollyhill Estate Hollyhill, Cork, Ireland	Invoice #: A1B2C3D4E5 Invoice Date: December 01, 2018 Currency: EUR Purchase Order #: Terms: Net 10 Due Date: December 15, 2018
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Additional Note

Corporate Transactions	
Redeemed Employee Seeding & Volunteering Rewards	€60,985.50
Subtotal	€60,985.50
Paypal Transactions	
Paypal Donation Purchases	€21,516.67
Funding Received from PayPal	-€21,516.67
Subtotal	€0.00
Matching Transactions	
PayPal	€42,963.34
External	€15,057.10
Giving Account	€10.00
Subtotal	€58,030.44
Summary	
Charity Support	€3,625.09
Merchant Fee	€645.95
Subtotal	€4,271.04

Total Balance Due €123,286.98

Payable to:
Irish Online Giving Foundation

IRISH ONLINE GIVING FOUNDATION

Unit 13 Classon House
Dundrum Business Park Dundrum
Dublin 14
D14 W9Y3
Ireland

Currency: EUR

By Wire/EFT:

Bank: Citibank Europe plc Ireland
IBAN: IE93CITI99005134432627
Account: 34432627 Swift Code: CITIE2X

In accordance with your agreement with Benevity, Inc., you will pay to the foundation the Donation Funding Amount covered in the Report Period by [Date].

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 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@irishogf.org.</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, Benevity ensures that the Foundation has a valid Equivalency Determination that is up to date; however, Benevity does not do Equivalency Determinations on behalf of clients. Clients can request NGOsource to complete an Equivalency Determination for each Foundation they are going to pay matching or grants funds to and/or clients may request a copy of the Equivalency Determination on file from NGOsource .
What is Benevity’s relationship to the Foundation?	Benevity is the software and services provider to the Foundation. The Foundation is a charitable partner of Benevity.
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.
What KYC protocols are undertaken to vet charities prior to disbursement?	There is a Benevity Vetting Overview document that contains this information and it is available via the B-Hive .
What fraud checks are undertaken in association with funds disbursement to nonprofits?	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

	<p>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 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 non-profit. We recommend discussing with your Client Success Manager regarding the other non-fee options that are available without the foundation managing the payment information through a registration portal.</p>
<p>Will the Foundation abide by our supplier code of conduct?</p>	<p>Benevity is your supplier and the Foundation is the payee. Benevity, as the entity your company has contracted with, as well as the entity responsible for delivering the associated services, will sign off on your supplier code of conduct.</p>