Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Based on the information you submitted with your application, we have determined you are likely to qualify as a private operating foundation described in section 4942(j)(3) of the Code. Accordingly, you are treated as a private operating foundation for your first year. After that, you will be treated as a private operating foundation as long as you continue to meet the requirements of section 4942(j)(3). You are required to file Form 990-PF annually.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PF" in the search bar to view Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, which describes your recordkeeping, reporting, and disclosure requirements.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

[Signature]

Tamara Ripenda
Director, Exempt Organizations

Letter 1075
February 11, 2014

VIA FEDERAL EXPRESS

Internal Revenue Service
201 West Rivercenter Boulevard
Attn: Extracting Stop 312
Covington, Kentucky 41011

Re: Form 1023 Application for Refugee Education Initiative
EIN 46-4328379

Ladies and Gentlemen:

On behalf of Refugee Education Initiative, please find enclosed a Form 1023 Application, with attachments, which I believe to be in order according to the Form 1023 checklist.

Also enclosed is a check payable to the United States Treasury in the amount of $850 for the required user fee.

Please contact the undersigned with any questions.

Sincerely,

PARR BROWN GEE & LOVELESS, P.C.

[Signature]

Chase T. Manderino

Enclosures
Power of Attorney

and Declaration of Representative

1. Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

   Taxpayer name and address
   Refugee Education Initiative
   90 South 400 West
   Salt Lake City, Utah 84110-1365

   Taxpayer Identification number(s)
   48-43268379

   Daytime telephone number
   801-532-7750

   Plan number (if applicable)

   hereby appoints the following representative(s) as attorney(s)-in-fact:

2. Representative(s) must sign and date this form on page 2, Part II.

   Name and address
  峁 Kent H. Collins/Par Parr Brown Gee & Loveless
   185 South State Street, Suite 600
   Salt Lake City, Utah 84111

   Check if to be sent notice and communications ☑

   Name and address
  峁 Chase T. Manderrino/Parr Brown Gee & Loveless
   185 South State Street, Suite 600
   Salt Lake City, Utah 84111

   Check if to be sent notice and communications ☑

   Name and address

   CA No.
   8010-15719R
   PTIN
   Telephone No. 801-532-7840
   Fax No. 801-532-7750

   CA No.
   0339-53363R
   PTIN
   Telephone No. 801-532-7840
   Fax No. 801-532-7750

3. Matters

   Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 5)

   Tax Form Number

   (1040, 841, 720, etc.) (if applicable)

   Year(s) or Period(s) (if applicable)

   Application for Recognition of Exemption
   1023
   n/a

4. Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for line 4, Specific Uses Not Recorded on CAF ☑

5. Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute or add representative(s), or sign certain tax returns.

   ☐ Disclosure to third parties;
   ☐ Substitute or add representative(s);
   ☐ Signing a return;

   ☐ Other acts authorized:

   (see instructions for more Information)

   Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(c) of Treasury Department Circular No. 250 (Circular 250). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.5(a) of Circular 250. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 250. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

   List any specific deletions to the acts otherwise authorized in this power of attorney:

   (see instructions for more Information)

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.
6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. You must attach a copy of any power of attorney you want to remain in effect.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

> IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

Signature: [Signature]
Date: [Date]
Trustee: [Trustee]
Title (if applicable): [Title]

Steven B. Ostrer

Refugee Education Initiative

Print Name: [Print Name]
PIN Number: [PIN Number]
Print name of taxpayer from line 1 if other than individual

Part II: Declaration of Representative

Under penalties of perjury, I declare that:

a I am not currently under suspension or disbarment from practice before the Internal Revenue Service;

b I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;

c I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and

d I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.

b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.

c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.

d Officer—a bona fide officer of the taxpayer's organization.

e Full-Time Employee—a full-time employee of the taxpayer.

f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).

g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).

h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.

i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.

j Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STOP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.

k Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

> IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations a-i, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

<table>
<thead>
<tr>
<th>Designation</th>
<th>Licensing Jurisdiction (state or other licensing authority [if applicable])</th>
<th>Bar license, certification, registration, or enrollment number [if applicable]. See instructions for Part II for more information.</th>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>UT</td>
<td>00099</td>
<td>[Signature]</td>
<td>2/11/2014</td>
</tr>
<tr>
<td>a</td>
<td>UT</td>
<td>13291</td>
<td>[Signature]</td>
<td>2/10/14</td>
</tr>
</tbody>
</table>

Form 2848 (Rev. 3-2012)
Form 1023 Checklist
(Revised December 2013)
Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code

Note. Retain a copy of the completed Form 1023 in your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.

☐ Assemble the application and materials in this order:
  • Form 1023 Checklist
  • Form 2848, Power of Attorney and Declaration of Representative (if filing)
  • Form 8821, Tax Information Authorization (if filing)
  • Expedite request (if requesting)
  • Application (Form 1023 and Schedules A through H, as required)
  • Articles of organization
  • Amendments to articles of organization in chronological order
  • Bylaws or other rules of operation and amendments
  • Documentation of nondiscriminatory policy for schools, as required by Schedule B
  • Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation (if filing)
  • All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.

☐ User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.

✓ Employer Identification Number (EIN)

✓ Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
  • You must provide specific details about your past, present, and planned activities.
  • Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
  • Describe your purposes and proposed activities in specific easily understood terms.
  • Financial information should correspond with proposed activities.

✓ Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.

  Schedule A   Yes  No
  Schedule B   Yes  No
  Schedule C   Yes  No
  Schedule D   Yes  No
  Schedule E   Yes  No
  Schedule F   Yes  No
  Schedule G   Yes  No
  Schedule H   Yes  No
An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.

- Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) 152, 3, 1
- Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law 20, 3, 1

Signature of an officer, director, trustee, or other official who is authorized to sign the application.
- Signature at Part XI of Form 1023.

Your name on the application must be the same as your legal name as it appears in your articles of organization.

Send completed Form 1023, user fee payment, and all other required information, to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

If you are using express mail or a delivery service, send Form 1023, user fee payment, and attachments to:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011
# Application for Recognition of Exemption

## Under Section 501(c)(3) of the Internal Revenue Code

- Use the instructions to complete this application and for a definition of all bold items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

- Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

### Part I: Identification of Applicant

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Full name of organization (exactly as it appears in your organizing document)</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>c/o Name (if applicable)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Mailing address (Number and street) (see instructions)</td>
<td>Room/Suite</td>
</tr>
<tr>
<td>4</td>
<td>Employer Identification Number (EIN)</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>City or town, state or country, and ZIP + 4</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Primary contact (officer, director, trustee, or authorized representative)</td>
<td>Phone:</td>
</tr>
<tr>
<td>7</td>
<td>Are you represented by an authorized representative, such as an attorney or accountant? If “Yes,” provide the authorized representative’s name, the name and address of the authorized representative’s firm. Include a completed Form 2848, Power of Attorney and Declaration of Representative, with your application if you would like us to communicate with your representative.</td>
<td>Yes</td>
</tr>
<tr>
<td>8</td>
<td>Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If “Yes,” provide the person’s name, the name and address of the person’s firm, the amounts paid or promised to be paid, and describe that person’s role.</td>
<td>Yes</td>
</tr>
<tr>
<td>9a</td>
<td>Organization’s website: n/a</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If “Yes,” explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.</td>
<td>Yes</td>
</tr>
<tr>
<td>11</td>
<td>Date Incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)</td>
<td>12 / 10 / 2013</td>
</tr>
<tr>
<td>12</td>
<td>Were you formed under the laws of a foreign country? If “Yes,” state the country.</td>
<td>Yes</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see page 24 of the instructions.
Part II  Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. (See instructions.) DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.

1  Are you a corporation? If "Yes," attach a copy of your articles of incorporation showing certification of filing with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification.  
   ☑ Yes  ☐ No

2  Are you a limited liability company (LLC)? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the Instructions for circumstances when an LLC should not file its own exemption application.  
   ☐ Yes  ☑ No

3  Are you an unincorporated association? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.  
   ☐ Yes  ☑ No

4a  Are you a trust? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.  
   ☑ Yes  ☐ No

   b  Have you been funded? If "No," explain how you are formed without anything of value placed in trust.  
   ☑ Yes  ☐ No

5  Have you adopted bylaws? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected.  
   ☑ Yes  ☐ No

Part III  Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. DO NOT file this application until you have amended your organizing document. Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

1  Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the Instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph):  Pages 1-2, Article 3, Paragraph 1.
   ☑

2a  Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.  
   ☑

   b  If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a.  
   Page 3, Article 8, Paragraph 1.

   c  See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state.  
   ☑

Part IV  Narrative Description of Your Activities

Using an attachment, describe your past, present, and planned activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the Instructions for Information that must be included in your description.

Part V  Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

1a  List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual compensation, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the Instructions for information on what to include as compensation.

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Mailing address</th>
<th>Compensation amount (actual or estimated)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Steven B. Ostler</td>
<td>Trustee; Secretary, Treasurer</td>
<td>90 South 400 West, Suite 200</td>
<td>None</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Salt Lake City, Utah 84101</td>
<td></td>
</tr>
<tr>
<td>Amy Wylie</td>
<td>Trustee; Executive Director</td>
<td>90 South 400 West, Suite 200</td>
<td>109,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Salt Lake City, Utah 84101</td>
<td></td>
</tr>
<tr>
<td>H. Roger Boyer</td>
<td>Trustee</td>
<td>90 South 400 West, Suite 200</td>
<td>None</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Salt Lake City, Utah 84101</td>
<td></td>
</tr>
</tbody>
</table>
### Part V: Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

**b** List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than $50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Mailing address</th>
<th>Compensation amount (annual actual or estimated)</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**c** List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than $50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Mailing address</th>
<th>Compensation amount (annual actual or estimated)</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The following "Yes" or "No" questions relate to past, present, or planned relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

2a Are any of your officers, directors, or trustees related to each other through family or business relationships? If "Yes," identify the individuals and explain the relationship. ☑ Yes ☐ No

b Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. ☑ Yes ☐ No

c Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. ☑ Yes ☐ No

3a For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties. ☑ Yes ☐ No

b Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through common control? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. ☑ Yes ☐ No

4 In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.

a Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? ☑ Yes ☐ No

b Do you or will you approve compensation arrangements in advance of paying compensation? ☑ Yes ☐ No

c Do you or will you document in writing the date and terms of approved compensation arrangements? ☑ Yes ☐ No
Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

d Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? yes □ no

e Do you or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. yes □ no

f Do you or will you record in writing both the information on which you relied to base your decision and its source? yes □ no

g If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is reasonable for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c. yes □ no

5a Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. yes □ no

b What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?

c What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?

Note: A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.

6a Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the Instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. yes □ no

b Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than $50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the Instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. yes □ no

7a Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you made or will make such purchases, how the terms are or will be negotiated at arm’s length, and explain how you determine or will determine that you pay no more than fair market value. Attach copies of any written contracts or other agreements relating to such purchases. yes □ no

b Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you made or will make such sales, how the terms are or will be negotiated at arm’s length, and explain how you determine or will determine that you pay no more than fair market value. Attach copies of any written contracts or other agreements relating to such sales. yes □ no

8a Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. yes □ no

b Describe any written or oral arrangements that you made or intend to make.

c Identify with whom you have or will have such arrangements.

d Explain how the terms are or will be negotiated at arm’s length.

e Explain how you determine you pay no more than fair market value or you are paid at least fair market value.

f Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

9a Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. yes □ no
Part V  Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

b Describe any written or oral arrangements you made or intend to make.
c Identify with whom you have or will have such arrangements.
d Explain how the terms are or will be negotiated at arm’s length.
e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI  Your Members and Other Individuals and Organizations That Receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to past, present, and planned activities. (See Instructions.)

1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals. ☑ Yes ☐ No

b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations. ☐ Yes ☑ No

2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. ☑ Yes ☐ No

3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. ☐ Yes ☑ No

Part VII  Your History

The following "Yes" or "No" questions relate to your history. (See Instructions.)

1 Are you a successor to another organization? Answer "Yes," if you have taken over or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to non-profit status. If "Yes," complete Schedule G. ☑ Yes ☐ No

2 Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. ☐ Yes ☑ No

Part VIII  Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to past, present, and planned activities. (See Instructions.)

1 Do you support or oppose candidates in political campaigns in any way? If "Yes," explain. ☑ Yes ☐ No

2a Do you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. ☑ Yes ☐ No

b Have you made or are you making an election to have your legislative activities measured by expenditures by filling Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filling with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. ☑ Yes ☐ No

3a Do you or will you operate bingo or gaming activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. ☐ Yes ☑ No

b Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm’s length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements. ☑ Yes ☐ No

c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.
Part VIII Your Specific Activities (Continued)

4a Do you or will you undertake fundraising? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.)

☐ mail solicitations  ☐ phone solicitations
☐ email solicitations  ☐ accept donations on your website
☑ personal solicitations  ☐ receive donations from another organization's website
☐ vehicle, boat, plane, or similar donations  ☑ government grant solicitations
☑ foundation grant solicitations  ☐ Other

Attach a description of each fundraising program.

b Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements.

☐ Yes  ☑ No

b Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements.

☐ Yes  ☑ No

d List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

☐ Yes  ☑ No

d Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors.

Are you affiliated with a governmental unit? If "Yes," explain.

☐ Yes  ☑ No

6a Do you or will you engage in economic development? If "Yes," describe your program.

☐ Yes  ☑ No

Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

7a Do or will persons other than your employees or volunteers develop your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees.

☐ Yes  ☑ No

b Do or will persons other than your employees or volunteers manage your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees.

☐ Yes  ☑ No

c If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

8 Do you or will you enter into joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners other than section 501(c)(9) organizations? If "Yes," describe the activities of these joint ventures in which you participate.

☐ Yes  ☑ No

8a Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10.

☐ Yes  ☑ No

b Do you provide child care so that parents or caretakers of children you care for can be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k).

☐ Yes  ☑ No

c Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k).

☐ Yes  ☑ No

d Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k).

☐ Yes  ☑ No

10 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed.

☐ Yes  ☑ No
11 Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If “Yes,” describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution.

☐ Yes ☐ No

12a Do you or will you operate in a foreign country or countries? If “Yes,” answer lines 12b through 12d. If “No,” go to line 13a.

☐ Yes ☐ No

b Name the foreign countries and regions within the countries in which you operate.

c Describe your operations in each country and region in which you operate.

d Describe how your operations in each country and region further your exempt purposes.

13a Do you or will you make grants, loans, or other distributions to organization(s)? If “Yes,” answer lines 13b through 13g. If “No,” go to line 14a.

☐ Yes ☐ No

b Describe how your grants, loans, or other distributions to organizations further your exempt purposes.

c Do you have written contracts with each of these organizations? If “Yes,” attach a copy of each contract.

☐ Yes ☐ No

d Identify each recipient organization and any relationship between you and the recipient organization.

e Describe the records you keep with respect to the grants, loans, or other distributions you make.

f Describe your selection process, including whether you do any of the following:

(i) Do you require an application form? If “Yes,” attach a copy of this form.

☐ Yes ☐ No

(ii) Do you require a grant proposal? If “Yes,” describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused.

g Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.

14a Do you or will you make grants, loans, or other distributions to foreign organizations? If “Yes,” answer lines 14b through 14f. If “No,” go to line 15.

☐ Yes ☐ No

b Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.

c Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If “Yes,” list all earmarked organizations or countries.

☐ Yes ☐ No

d Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If “Yes,” describe how you relay this information to contributors.

e Do you or will you make pre-grant inquiries about the recipient organization? If “Yes,” describe these inquiries, including whether you inquire about the recipient’s financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information.

☐ Yes ☐ No

f Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If “Yes,” describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately.

☐ Yes ☐ No
<table>
<thead>
<tr>
<th>Part VIII</th>
<th>Your Specific Activities (Continued)</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>Do you have a close connection with any organizations? If “Yes,” explain.</td>
</tr>
<tr>
<td>16</td>
<td>Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If “Yes,” explain.</td>
</tr>
<tr>
<td>17</td>
<td>Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If “Yes,” explain.</td>
</tr>
<tr>
<td>18</td>
<td>Are you applying for exemption as a charitable risk pool under section 501(n)? If “Yes,” explain.</td>
</tr>
<tr>
<td>19</td>
<td>Do you or will you operate a school? If “Yes,” complete Schedule B. Answer “Yes,” whether you operate a school as your main function or as a secondary activity.</td>
</tr>
<tr>
<td>20</td>
<td>Is your main function to provide hospital or medical care? If “Yes,” complete Schedule C.</td>
</tr>
<tr>
<td>21</td>
<td>Do you or will you provide low-income housing or housing for the elderly or handicapped? If “Yes,” complete Schedule F.</td>
</tr>
</tbody>
</table>

Note: Private foundations may use Schedule H to request advance approval of individual grant procedures.
### Financial Data

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

#### A. Statement of Revenues and Expenses

<table>
<thead>
<tr>
<th>Type of revenue or expense</th>
<th>Current tax year</th>
<th>3 prior tax years or 2 succeeding tax years</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>From 1/1/14</td>
<td>From 1/1/15 to 12/31/14</td>
</tr>
<tr>
<td></td>
<td>To 12/31/14</td>
<td>From 1/1/16 to 12/31/15</td>
</tr>
<tr>
<td>(a)</td>
<td>(b)</td>
<td>(c)</td>
</tr>
<tr>
<td>(d)</td>
<td>(e)</td>
<td>(f)</td>
</tr>
<tr>
<td>1 Gifts, grants, and</td>
<td>500,000</td>
<td>700,000</td>
</tr>
<tr>
<td>contributions received</td>
<td></td>
<td>1,000,000</td>
</tr>
<tr>
<td>(do not include unusual</td>
<td></td>
<td></td>
</tr>
<tr>
<td>grants)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Membership fees received</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Gross investment income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Net unrelated business</td>
<td></td>
<td></td>
</tr>
<tr>
<td>income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Taxes levied for your</td>
<td></td>
<td></td>
</tr>
<tr>
<td>benefit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 Value of services or</td>
<td></td>
<td></td>
</tr>
<tr>
<td>facilities furnished by a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>governmental unit without</td>
<td></td>
<td></td>
</tr>
<tr>
<td>charge (not including the</td>
<td></td>
<td></td>
</tr>
<tr>
<td>value of services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>generally furnished to the</td>
<td></td>
<td></td>
</tr>
<tr>
<td>public without charge)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 Any revenue not otherwise</td>
<td></td>
<td></td>
</tr>
<tr>
<td>listed above or in lines 9-12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>below (attach an itemized</td>
<td></td>
<td></td>
</tr>
<tr>
<td>list)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 Total of lines 1 through 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9 Gross receipts from</td>
<td></td>
<td></td>
</tr>
<tr>
<td>admissions, merchandise</td>
<td></td>
<td></td>
</tr>
<tr>
<td>sold or services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>performed, or furnishing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>of facilities in any</td>
<td></td>
<td></td>
</tr>
<tr>
<td>activity that is</td>
<td></td>
<td></td>
</tr>
<tr>
<td>related to your exempt</td>
<td></td>
<td></td>
</tr>
<tr>
<td>purposes (attach itemized</td>
<td></td>
<td></td>
</tr>
<tr>
<td>list)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 Total of lines 8 and 9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11 Net gain or loss on sale</td>
<td></td>
<td></td>
</tr>
<tr>
<td>of capital assets (attach</td>
<td></td>
<td></td>
</tr>
<tr>
<td>schedule and see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 Unusual grants</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13 Total Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add lines 10 through 12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14 Fundraising expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15 Contributions, gifts,</td>
<td>345,650</td>
<td>553,150</td>
</tr>
<tr>
<td>grants, and similar</td>
<td></td>
<td>853,150</td>
</tr>
<tr>
<td>amounts paid out (attach</td>
<td></td>
<td></td>
</tr>
<tr>
<td>an itemized list)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16 Disbursements to or for</td>
<td></td>
<td></td>
</tr>
<tr>
<td>the benefit of members</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(attach an itemized list)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17 Compensation of</td>
<td>100,000</td>
<td>100,000</td>
</tr>
<tr>
<td>officers, directors, and</td>
<td></td>
<td>100,000</td>
</tr>
<tr>
<td>trustees</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18 Other salaries and</td>
<td></td>
<td></td>
</tr>
<tr>
<td>wages</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19 Interest expense</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20 Occupancy (rent,</td>
<td></td>
<td></td>
</tr>
<tr>
<td>utilities, etc.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21 Depreciation and</td>
<td></td>
<td></td>
</tr>
<tr>
<td>depletion</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22 Professional fees</td>
<td>15,000</td>
<td>10,000</td>
</tr>
<tr>
<td>23 Any expense not</td>
<td>39,350</td>
<td>36,850</td>
</tr>
<tr>
<td>otherwise classified, such</td>
<td></td>
<td>36,850</td>
</tr>
<tr>
<td>as program services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(attach itemized list)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24 Total Expenses</td>
<td>500,000</td>
<td>700,000</td>
</tr>
<tr>
<td>Add lines 14 through 23</td>
<td>1,000,000</td>
<td></td>
</tr>
</tbody>
</table>
### Part IX  Financial Data (Continued)

#### B. Balance Sheet (for your most recently completed tax year)

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cash</td>
<td>1,000</td>
</tr>
<tr>
<td>2</td>
<td>Accounts receivable, net</td>
<td>2,000</td>
</tr>
<tr>
<td>3</td>
<td>Inventories</td>
<td>3,000</td>
</tr>
<tr>
<td>4</td>
<td>Bonds and notes receivable (attach an itemized list)</td>
<td>4,000</td>
</tr>
<tr>
<td>5</td>
<td>Corporate stocks (attach an itemized list)</td>
<td>5,000</td>
</tr>
<tr>
<td>6</td>
<td>Loans receivable (attach an itemized list)</td>
<td>6,000</td>
</tr>
<tr>
<td>7</td>
<td>Other investments (attach an itemized list)</td>
<td>7,000</td>
</tr>
<tr>
<td>8</td>
<td>Depreciable and depletable assets (attach an itemized list)</td>
<td>8,000</td>
</tr>
<tr>
<td>9</td>
<td>Land</td>
<td>9,000</td>
</tr>
<tr>
<td>10</td>
<td>Other assets (attach an itemized list)</td>
<td>10,000</td>
</tr>
<tr>
<td>11</td>
<td>Total Assets (add lines 1 through 10)</td>
<td>11,000</td>
</tr>
</tbody>
</table>

#### Liabilities

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Accounts payable</td>
<td>12,000</td>
</tr>
<tr>
<td>13</td>
<td>Contributions, gifts, grants, etc. payable</td>
<td>13,000</td>
</tr>
<tr>
<td>14</td>
<td>Mortgages and notes payable (attach an itemized list)</td>
<td>14,000</td>
</tr>
<tr>
<td>15</td>
<td>Other liabilities (attach an itemized list)</td>
<td>15,000</td>
</tr>
<tr>
<td>16</td>
<td>Total Liabilities (add lines 12 through 15)</td>
<td>16,000</td>
</tr>
</tbody>
</table>

#### Fund Balances or Net Assets

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>Total fund balances or net assets</td>
<td>17,000</td>
</tr>
<tr>
<td>18</td>
<td>Total Liabilities and Fund Balances or Net Assets (add lines 18 and 17)</td>
<td>18,000</td>
</tr>
</tbody>
</table>

19 Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If “Yes,” explain.

- [ ] Yes
- [x] No

### Part X  Public Charity Status

Part X is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is more favorable than public foundation status. If you are a private foundation, Part X is designed to further determine whether you are a private operating foundation. (See Instructions.)

1a Are you a private foundation? If “Yes,” go to line 1b. If “No,” go to line 5 and proceed as instructed.

- [x] Yes
- [ ] No

b As a private foundation, section 509(a)(1) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document.

- [x] Yes
- [ ] No

2 Are you a private operating foundation? To be a private operating foundation you must engage in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying these activities by providing grants to individuals or other organizations.

- [x] Yes
- [ ] No

3 Have you existed for one or more years? If “Yes,” attach financial information showing that you are a private operating foundation.

- [ ] Yes
- [x] No

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation?

- [x] Yes
- [ ] No

5 If you answered “No” to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.

- [ ]

b 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B.

- [ ]

c 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.

- [ ]

d 509(a)(9)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

- [ ]
Part X  Public Charity Status (Continued)

e  509(a)(4)—an organization organized and operated exclusively for testing for public safety. □
f  509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. □
g  509(a)(1) and 170(b)(1)(A)(v)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. □
h  509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). □
i  A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status. □

6 If you checked box g, h, or i in line 5 above, you must request either an advance or a definitive ruling by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

a Request for Advance Ruling: By checking this box and signing the consent, pursuant to section 6601(j)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1053, Extending the Tax Assessment Period, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1053 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

For Organization

(Signature of Officer, Director, Trustee, or other authorized official) □

(TYPE or print name of signer) □

(Date) □

(TYPE or print title or authority of signer) □

For IRS Use Only

IRS Director, Exempt Organizations □

(Date) □

b Request for Definitive Ruling: Check this box if you have completed one tax year of at least 6 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).

(i) (a) Enter 2% of line 8, column (a) on Part IX-A, Statement of Revenues and Expenses. □

(b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is “None,” check this box. □

(ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A, Statement of Revenues and Expenses, attach a list showing the name of and amount received from each disqualified person. If the answer is “None,” check this box. □

(b) For each year amounts are included on line 8 of Part IX-A, Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A, Statement of Revenues and Expenses, or (2) $5,000. If the answer is “None,” check this box. □

7 Did you receive any unusual grants during any of the years shown on Part IX-A, Statement of Revenues and Expenses? If “Yes,” attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. □ Yes □ No
Part XI  User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed $10,000 annually over a 4-year period, you must submit payment of $350. If your gross receipts have not exceeded or will not exceed $10,000 annually over a 4-year period, the required user fee payment is $400. See instructions for Part XI, for a definition of gross receipts over a 4-year period. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.

1  Have your annual gross receipts averaged or are they expected to average not more than $10,000?  □ Yes  □ No
   If "Yes," check the box on line 2 and enclose a user fee payment of $400 (Subject to change—see above).
   If "No," check the box on line 3 and enclose a user fee payment of $850 (Subject to change—see above).

2  Check the box if you have enclosed the reduced user fee payment of $400 (Subject to change).

3  Check the box if you have enclosed the user fee payment of $850 (Subject to change).

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here  

[Signature of Officer, Director, Trustee, or other authorized official]

Stevon B. Ostler  
(Type or print name of signer)  
(Date)  
February 16, 2014

Trustee  
(Type or print title or authority of signer)

Reminder: Send the completed Form 1023 Checklist with your filled-in-application.
Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures

Section I

Names of individual recipients are not required to be listed in Schedule H.
Public charities and private foundations complete lines 1a through 7 of this section. See the instructions to Part X if you are not sure whether you are a public charity or a private foundation.

1a Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc.
1b Describe the purpose and amount of your scholarships, fellowships, and other educational grants and loans that you award.
1c If you award educational loans, explain the terms of the loans (interest rate, length, forgiveness, etc.).
1d Specify how your program is publicized.
1e Provide copies of any solicitation or announcement materials.
1f Provide a sample copy of the application used.

2 Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," refer to the Instructions. ☑ Yes ☐ No

3 Describe the specific criteria you use to determine who is eligible for your program. (For example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.)

4a Describe the specific criteria you use to select recipients. (For example, specific selection criteria could consist of prior academic performance, financial need, etc.)
4b Describe how you determine the number of grants that will be made annually.
4c Describe how you determine the amount of each of your grants.
4d Describe any requirement or condition that you impose on recipients to obtain, maintain, or qualify for renewal of a grant. (For example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.)

5 Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Describe whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.

6 Who is on the selection committee for the awards made under your program, including names of current committee members, criteria for committee membership, and the method of replacing committee members?

7 Are relatives of members of the selection committee, or of your officers, directors, or substantial contributors eligible for awards made under your program? If "Yes," what measures are taken to ensure unbiased selections? ☐ Yes ☑ No

Note. If you are a private foundation, you are not permitted to provide educational grants to disqualified persons. Disqualified persons include your substantial contributors and foundation managers and certain family members of disqualified persons.

Section II

Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section.

1a If we determine that you are a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? ☑ Yes ☐ No ☐ N/A

b For which section(s) do you wish to be considered?
- 4945(g)(1)—Scholarship or fellowship grant to an individual for study at an educational institution
- 4945(g)(2)—Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product ☑

2 Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring? ☑ Yes ☐ No

3 Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in line 2? ☑ Yes ☐ No
Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section. (Continued)

4a Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an employee of a particular employer? If “Yes,” complete lines 4b through 4f.

☐ Yes  ☑ No

b Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? (See lines 4c, 4d, and 4e, regarding the percentage tests.)

☐ Yes  ☐ No

4c Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer?

☐ Yes  ☐ No  ☐ N/A

   If “Yes,” will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39?

☐ Yes  ☐ No

d Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer?

☐ Yes  ☐ No  ☐ N/A

   If “Yes,” will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? If “No,” go to line 4e.

☐ Yes  ☐ No

e If you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer, will you award grants to 10% or fewer of the number of employees’ children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39?

☐ Yes  ☐ No  ☐ N/A

   If “Yes,” describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees’ children to attend an educational institution. If “No,” go to line 4f.

Note. Statistical or sampling techniques are not acceptable. See Revenue Procedure 85-51, 1985-2 C.B. 717, for additional information.

f If you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer without regard to either the 25% limitation described in line 4d, or the 10% limitation described in line 4e, will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If “Yes,” describe the facts and circumstances that you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test described in line 4d or the 10% test described in line 4e.

☐ Yes  ☐ No
ATTACHMENT 1
TO FORM 1023 APPLICATION

REFUGEE EDUCATION INITIATIVE
90 South 400 West, Suite 200, Salt Lake City, Utah 84101-1365
Employer Identification Number: 46-4328379

Relating to Part I, Line Item 7.

The Refugee Education Initiative (the “Foundation”) is represented by Kent H. Collins and Chase T. Manderino of Parr Brown Gee & Loveless P.C., 185 South State Street, Suite 800, Salt Lake City, Utah 84111.
ATTACHMENT 2
TO FORM 1023 APPLICATION

REFUGEE EDUCATION INITIATIVE
90 South 400 West, Suite 200, Salt Lake City, Utah 84101-1365
Employer Identification Number: 46-4328379

Relating to Part II, Line Item 1a.

Attached is a copy of the Articles of Incorporation of the Refugee Education Initiative filed with the Utah Division of Corporations and Commercial Code on December 10, 2013.
ARTICLES OF INCORPORATION
OF
REFUGEE EDUCATION INITIATIVE

I, the undersigned, for the purpose of forming a nonprofit corporation pursuant to the Utah Revised Non-Profit Corporation Act, Utah Code Ann. 16-6a-101 ct. seq. (1953, as amended) (the "Act") in the capacity of incorporator, adopt the following Articles of Incorporation

ARTICLE 1
NAME
The name of the corporation is Refugee Education Initiative. For convenience the corporation shall be referred to in this instrument as the "Corporation".

ARTICLE 2
DURATION
The existence of this corporation shall be perpetual.

ARTICLE 3
PURPOSES
This Corporation does not contemplate pecuniary gain or profit to any person or entity. No part of the income of the Corporation will be distributable to its any person or persons including, without limitation, trustees, or officers, no part of its earnings may inure to the benefit of any private shareholder or individual and all income collected shall be used solely to meet its losses and operating expenses. The specific purposes for which it is formed are to assist students or potential students with a refugee background including, but not limited to:

(a) To identify and assist students with a refugee background who are likely to succeed in college or university and provide them financial and other assistance to be able to qualify to attend a college and university including, without limitation, providing them with tutoring, extracurricular activities, school supplies and other support that will enhance their preparation for and ability to be admitted to and succeed in college and university education
(b) To provide financial and other assistance to students with a refugee background in making applications to colleges and universities.

(c) To provide financial and other assistance to students with a refugee background who are attending colleges and universities at the undergraduate and graduate levels including, without limitation, providing tuition, books and supplies, tutors, living expenses, transportation and citizenship fees.

(d) To provide financial and other assistance to support for the parents and families of students with a refugee background that will allow them to keep their family members in college, and to assist the parents in supporting their family members in high school and university.

(e) To provide financial and other assistance to students or potential students with a refugee background in achieving citizenship.

(f) All purposes incidental to or in support of the foregoing purposes.

ARTICLE 4
VOTING RIGHTS

The Corporation shall not have voting members and shall issue no shares or stock.

ARTICLE 5
GOVERNING BOARD

The affairs of this Corporation shall be managed by a Governing Board (the “Board”) of three (3) trustees (“Trustees”). The number of Trustees may be changed by amendment of the Bylaws of the Corporation. The names and addresses of the persons who are to act in the capacity of Trustees until the selection of their successors are:

<table>
<thead>
<tr>
<th>Name</th>
<th>Residence Street Address</th>
<th>City and State</th>
</tr>
</thead>
<tbody>
<tr>
<td>Steven B. Ostler</td>
<td>90 South 400 West, Suite 200</td>
<td>Salt Lake City, Utah 84101</td>
</tr>
<tr>
<td>Amy Wylie</td>
<td>90 South 400 West, Suite 200</td>
<td>Salt Lake City, Utah 84101</td>
</tr>
<tr>
<td>H. Roger Buyer</td>
<td>90 South 400 West, Suite 200</td>
<td>Salt Lake City, Utah 84101</td>
</tr>
</tbody>
</table>
ARTICLE 6

ACT AND BYLAWS

The affairs of the Corporation shall be conducted in accordance with the Act and Bylaws adopted and amended from time to time, by its trustees.

ARTICLE 7

INDEMNIFICATION

Every Trustee, committee person and officer of the Corporation shall be indemnified by the Corporation against all expenses and liabilities, including counsel fees, reasonably incurred by or imposed upon him in connection with any proceeding or any settlement of any proceeding to which he may be a party or in which he may become involved by reason of his being or having been a Trustee, committee person or officer of the Corporation, whether or not he is a Trustee, committee person or officer at the time such expenses are incurred, except when the Trustee, committee person or officer is adjudged guilty of willful misfeasance or malfeasance in the performance of his duties; provided that in the event of a settlement the indemnification shall apply only when the Board of Trustees approves such settlement and reimbursement as being for the best interests of the Corporation. The foregoing right of indemnification shall be in addition to and not exclusive of all other rights to which such Trustee, committee person or officer may be entitled.

ARTICLE 8

DISSOLUTION

The Corporation may be dissolved with the assent given in writing and signed by all of the Board of Trustees. Upon dissolution of the Corporation, other than incident to a merger or consolidation, the assets of the Corporation shall be dedicated to an appropriate public agency to be used for purposes similar to those for which this Corporation was created. In the event that such dedication is refused acceptance, such assets shall be granted, conveyed, and assigned to any non-profit corporation, Corporation, trust or other organization to be devoted to such similar purposes.
ARTICLE 9

AMENDMENTS

Amendment of these Articles shall require the assent of a majority of the Board of Trustees.

ARTICLE 10

INCORPORATOR

The name and address of the incorporator is:

<table>
<thead>
<tr>
<th>Name</th>
<th>Residence Street Address</th>
<th>City and State</th>
</tr>
</thead>
<tbody>
<tr>
<td>David E. Gee</td>
<td>185 South State Street, Suite 800</td>
<td>Salt Lake City, Utah 84111</td>
</tr>
</tbody>
</table>

ARTICLE 11

REGISTERED AGENT

The location and address of the initial registered agent shall be 90 South 400 West Suite 200, Salt Lake City, Utah 84103. The name of the registered agent at that address is Steven B. Ostler.

IN WITNESS WHEREOF, for the purpose of forming this corporation under the laws of the State of Utah, the undersigned, being the incorporator of this Corporation, has executed these Articles of Incorporation this 9th day of December, 2013.

[Signature]

DAVID E. GEE
ATTACHMENT 3
TO FORM 1023 APPLICATION

REFUGEE EDUCATION INITIATIVE
90 South 400 West, Suite 200, Salt Lake City, Utah 84101-1365
Employer Identification Number: 46-4328379

Relating to Part II, Line Item 5.

Attached is a copy of the bylaws of Refugee Education Initiative.
BYLAWS

OF

REFUGEE EDUCATION INITIATIVE

(a Utah nonprofit corporation)
BYLAWS
OF
REFUGEE EDUCATION INITIATIVE
(a Utah nonprofit corporation)

ARTICLE 1: NAME, PURPOSES AND POWERS

1.1 Name. These Bylaws constitute the code of rules adopted by Refugee Education Initiative (the "Corporation") for the regulation and management of its affairs.

1.2 Purposes. The purposes of the Corporation are as set forth in the Articles of Incorporation.

1.3 Powers. The Corporation shall have such powers as are now or may hereafter be granted by the Utah Revised Nonprofit Corporation (the "Act"), or any successor legislation; except that such powers may be exercised only in furtherance of the purposes of the Corporation as stated in its Articles of Incorporation and consistent with its status as a corporation described in section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

ARTICLE 2: OFFICES AND AGENT

2.1 Principal Office. The initial principal office of the Corporation shall be located at 90 South 400 West, Suite 200, Salt Lake City, Utah 84101. The Corporation may have such other offices, either within or outside Utah, as the Board of Trustees may designate or as the affairs of the Corporation may require from time to time.

2.2 Registered Office. The Corporation shall have and continuously maintain a registered office in the State of Utah. The Board of Trustees may from time to time change the address of its registered office by duly adopted resolution and submission of the appropriate statement to the Utah Department of Commerce.

2.3 Registered Agent. The registered agent of the Corporation may be either an individual, resident in the State of Utah, a domestic or foreign corporation authorized to transact business in the State of Utah, or a domestic or foreign limited liability company authorized to transact business in the State of Utah. Such an agent shall be continuously maintained by the Corporation in the State of Utah. A new registered agent may be appointed if the office of such agent becomes vacant for any reason, or such agent becomes disqualified or incapacitated to act, or if the Corporation through the Board of Trustees revokes the appointment of such agent by duly adopted resolution. The new appointment shall be made by duly adopted resolution of the Board of Trustees and submission of the appropriate statement to the office of the Utah Department of Commerce. Such registered agent shall be recognized as an agent of the Corporation on whom any process, notice, or demand required or permitted by law to be served on a corporation may be served.
ARTICLE 3: MEMBERS

3.1 **No Members.** The Corporation shall have no members.

ARTICLE 4: BOARD OF TRUSTEES

4.1 **General Powers.** All corporate powers shall be exercised by or under the authority of, and the business and affairs of the Corporation managed under the direction of, the Board of Trustees, subject to any limitation set forth in the Articles of Incorporation or under the Act.

4.2 **Number of Trustees and Qualifications.** The Corporation shall not have less than three trustees. The number of trustees shall be determined from time to time by a resolution of the Board of Trustees. Trustees need not be residents of the State of Utah but must be a person 18 years of age or older. The trustees may elect from their number a trustee to serve as chairman of the Board of Trustees, for such term and with such authority as may be granted by the Board of Trustees.

4.3 **Election and Term of Office.** The initial trustees shall be as set forth in the Articles of Incorporation. Thereafter trustees shall be elected by the Board of Trustees at each annual meeting of the Board of Trustees or as otherwise provided in Section 4.14 below. Each trustee shall hold office until the next regular annual meeting of the Board of Trustees and until his or her successor is elected and qualified, or until his or her earlier death, resignation or removal. No decrease in the authorized number of trustees shall have the effect of shortening the term of any incumbent trustee.

4.4 **Regular Meetings.** The regular annual meeting of Board of Trustees shall be held on such day, and at such place, as shall be designated in the notice of such meeting for the purpose of electing members of the Board of Trustees and officers, and for the transaction of such other business as may come before the meeting. The Board of Trustees may provide, by resolution, the time and place for the holding of additional regular meetings.

4.5 **Special Meetings.** Special meetings of the Board of Trustees may be called by the Executive Director of the Corporation or by any two trustees to be held at such time and place as shall be designated in the notice of the meeting.

4.6 **Notice.** Notice of each meeting of the Board of Trustees stating the place, day and hour of the meeting shall be given to each trustee at least ten days prior to such meeting by the mailing of written notice by first class, certified, registered mail or overnight mail, or at least five days prior to such meeting by personal delivery of written notice or by telephonic, facsimile, or e-mail notice, except that in the case of a meeting to be held pursuant to Section 4.8 hereof, telephone notice may be given two days prior to such meeting. The method of notice need not be the same to each trustee. Notice shall be deemed to be given, if mailed, on the earlier of the date it is received or five days after it is deposited in the United States mail, with postage prepaid, addressed to the trustee at such trustee’s business or residence address; if personally delivered, when delivered to the trustee; if delivered by facsimile, upon confirmation of receipt by the receiving facsimile machine; and, if telephoned, when communicated to the trustee. Any trustee may waive notice of any meeting. The attendance of a trustee at a meeting shall constitute a waiver of notice of such meeting, unless at the beginning of the meeting or promptly upon the trustee’s later arrival, the trustee objects to holding the meeting or transacting business at the meeting because of lack or notice or defective notice and after objecting, the trustee does not vote for or assent to action taken at the meeting. Neither the business to be transacted at, nor the purpose of, any meeting of the Board of Trustees need be specified in the notice or waiver of notice of such meeting unless required by the Act.
4.7 Quorum. A quorum for the transaction of business at any meeting of the Board of Trustees shall consist of a majority of the trustees then in office, except that if less than a majority of the trustees then in office are present at any such meeting, a majority of the trustees present may adjourn the meeting from time to time without further notice.

4.8 Telephonic Meetings. Trustees may participate in and act at any meeting of the Board of Trustees through the use of a conference telephone or other communications equipment by means of which all persons participating in the meeting can hear and communicate with each other. Participation in such meeting shall constitute attendance and presence in person at the meeting of the person or persons so participating for all purposes herein.

4.9 Proxies. For purposes of determining a quorum with respect to a particular proposal, and for purposes of casting a vote for or against a particular proposal, a trustee may be considered to be present at a meeting and to vote if the trustee has granted a signed written proxy to another trustee who is present at the meeting and which authorizes the other trustee to cast the vote that is directed to be cast by the written proxy with respect to the particular proposal that is described with reasonably specificity in the proxy. Such proxy shall be filed with the secretary of the Corporation before or at the time of the meeting. Participation in such meeting by proxy shall constitute attendance and presence in person at the meeting of the person or persons so participating by proxy for all purposes herein; provided that for purposes of Section 4.11, any trustee participating by proxy shall not be deemed to have participated in such meeting except with respect to the matters set forth in the written proxy.

4.10 Manner of Acting. The act of a majority of the trustee present at a meeting at which a quorum is present shall, unless the act of a greater number of trustee is required by the Articles of Incorporation, the Act or these Bylaws, be the act of the Board of Trustees.

4.11 Presumption of Assent. A trustee who is present at a meeting of the Board of Trustees when corporate action is taken is considered to have consented to the action taken at the meeting unless the trustee objects at the beginning of the meeting, or promptly upon arrival, to holding the meeting or transacting business at the meeting and does not thereafter vote for or consent to any action taken at the meeting, or the trustee contemporaneously requests his or her dissent or abstention as to any specific action to be entered into the minutes of the meeting, or the trustee causes written notice of a dissent or abstention as to a specific action to be received by the presiding officer of the meeting before adjournment of the meeting or by the Corporation promptly after adjournment of the meeting.

4.12 Resignation. A trustee may resign at any time by giving written notice of resignation to either the Board of Trustee, or the Executive Director or Secretary of the Corporation, and unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective but such resignation shall be effective when notice is delivered.

4.13 Removal of Trustees. Trustees may be removed from office by the Board of Trustees. The removal may be with or without cause.

4.14 Vacancies and Increase in Number of Trustees. Any vacancy occurring in the Board of Trustees shall be filled by the affirmative vote of a majority of the remaining trustees, though less than a quorum. Any position to be filled by reason of an increase in the number of trustees shall be filled by the Board of Trustees. A trustee elected to fill a vacancy, or as a result of an increase in the number of trustees, shall hold such office until the next regular annual meeting of the Board of Trustees and until his or her successor is elected and qualified, or until his or her earlier death, resignation or removal.
4.15 **Action by Written Consent.** Any action required to be taken at a meeting of the Board of Trustees or any other action which may be taken at a meeting of the Board of Trustees may be taken without a meeting if each and every member of the board in writing either (a) votes for the action, or (b) votes against the action or abstains from voting, and waives the right to demand that action not be taken without a meeting. Such a vote shall have the same legal effect as a vote of all the trustees and may be described as such in any document.

4.16 **Fees and Compensation.** Trustees shall not receive compensation for their services as such, although the reasonable expenses of trustees of attendance at board meetings may be paid or reimbursed by the Corporation. This section shall not be construed to preclude any trustee from serving the Corporation in any other capacity as an officer, agent, employee or otherwise and receiving compensation for those services.

4.17 **Procedure.** The Board of Trustees may adopt its own rules of procedure that shall not be inconsistent with these Bylaws.

**ARTICLE 5: COMMITTEES AND ADVISORY BOARDS**

5.1 **Committees.** Upon the approval of a majority of all trustees then in office, the Board of Trustees may from time to time establish one or more committees or advisory boards. Each committee and advisory board shall have two or more trustees, and all committee and advisory board members shall serve at the pleasure of the Board of Trustees.

5.2 **Powers.** Each committee and advisory board shall have and may exercise all powers relating to the business and affairs of the Corporation as may be granted to it by the Board of Trustees at the time of its designation or thereafter by written approval of a majority of all trustees then in office, except for such power as by law may not be delegated by the Board of Trustees to a committee or advisory board.

5.3 **Term of Office.** Each member of a committee or advisory board shall continue as such until the next regular annual meeting of the Board of Trustees and until a successor is appointed, unless the committee or advisory board shall be sooner terminated, or unless such member is sooner removed by the Board of Trustees, in its sole discretion, or ceases to qualify as a member thereof.

5.4 **Chair.** One member of each committee and advisory board shall be appointed committee chair by the Executive Director of the Corporation.

5.5 **Vacancies.** Vacancies in the membership of a committee or advisory board may be filled by appointments made in the same manner as provided in the case of the original appointments.

5.6 **Quorum.** Unless otherwise provided in the resolution of the Board of Trustees designating a committee or advisory board, a majority of the whole committee or advisory board, as the case may be, shall constitute a quorum and the act of a majority of the members present at a meeting at which a quorum is present shall be the act of the committee or advisory board, as the case may be.

5.7 **Rules.** Each committee or advisory board may adopt rules for its own governance not inconsistent with these Bylaws or with rules adopted by the Board of Trustees.

5.8 **Compensation.** The Board of Trustees may pay expenses of attendance to any member of any committee or advisory board designated by it hereunder who is not an active salaried employee of the Corporation for attendance at each meeting of such committee or advisory board.
ARTICLE 6: OFFICERS

6.1 Number and Qualifications. The initial officers of the Corporation shall be an Executive Director, Treasurer and a Secretary. The Board of Trustees may also elect or appoint such other officers, assistant officers and agents, including, but not limited to, a Deputy Executive Director, assistant secretaries and assistant treasurers, as the Board of Trustees may consider necessary. Any two or more offices may be held by the same person.

6.2 Election and Term of Office. The initial officers of the Corporation shall be elected by the trustees by resolution. Thereafter, the officers of the Corporation shall be elected by the Board of Trustees at the Board of Trustees’ regular annual meeting or on such later date thereafter as may be convenient. Each officer shall hold office until his or her successor shall have been duly appointed and qualified or until such officer’s death, resignation or removal in the manner provided in these Bylaws. Election or appointment of an officer shall not in itself create contract rights.

6.3 Removal and Resignation. Any officer elected by the Board of Trustees may be removed by the Board of Trustees whenever in its judgment the best interests of the Corporation would be served thereby. Any officer may resign at any time by giving written notice to the Executive Director or Secretary.

6.4 Authority and Duties of Officers. The officers of the Corporation shall have the authority and shall exercise the powers and perform the duties specified below and as may be additionally specified by the Executive Director, the Board of Trustees or these Bylaws, except that in any event, each officer shall exercise such powers and perform such duties as may be required by law:

(a) Executive Director. The Executive Director shall, subject to the direction and supervision of the Board of Trustees: (i) have general and active control of the affairs of the business of the Corporation and general supervision of its officers, agent and employees; (ii) preside, in the absence of the chairman of the Board of Trustees, at all meetings of the Board of Trustees; (iii) see that all orders and resolutions of the Board of Trustees are carried into effect; and (iv) perform all other duties incident to the office of executive director and as from time to time may be assigned to the Executive Director by the Board of Trustees.

(b) Deputy Executive Director. In the absence of the Executive Director, or in the event of the Executive Director’s inability or refusal to act, the Deputy Executive Director shall perform the duties of the Executive Director, and when so acting shall have all the powers and be subject to all the restrictions of the Executive Director. The Deputy Executive Director shall perform such duties as may from time to time be assigned by the Executive Director or the Board of Trustees.

(c) Treasurer. The Treasurer shall: (i) be the principal financial officer of the Corporation and have the care and custody of all of the Corporation’s funds, securities, evidences of indebtedness and other personal property and deposit the same in accordance with the instructions of the Board of Trustees; (ii) receive and give receipts for monies paid into or on account of the Corporation and pay out of the funds on hand all bills, payrolls, and other just debts of the Corporation of whatever nature of maturity; (iii) unless there is a controller, be the principal accounting officer of the Corporation and as such prescribe and maintain the methods and systems of accounting to be followed, keep complete books and records of accounts, prepare and file all local, state and federal tax returns, prescribe and maintain an adequate system of internal audit, and prepare and furnish the Executive Director and the Board of Trustees statements of accounts showing the financial position of the Corporation and the results of the Corporation’s operations; (iv) on request of the Board of Trustees, make such reports to the Board of Trustees as may be required at any time; and (v) perform all other duties incident to the office of treasurer and such other duties as may from time to
time be assigned by the Board of Trustees or the Executive Director. Assistant treasuries, if any, shall have the same powers and duties, subject to supervision by the Treasurer. In the absence of a Treasurer, the Secretary shall perform the foregoing functions of the Treasurer.

(d) Secretary. The Secretary shall keep the minutes of the meetings of the Board of Trustees in books provided for that purpose; shall assure that all notices are given in accordance with the provisions of these Bylaws or as required by law; shall be custodian of the Corporation's records; shall certify the authenticity of copies of the Bylaws, resolutions of the Board of Trustees, committees and advisory boards, and all other documents of the Corporation; and shall in general perform all duties incident to the office of corporate secretary and such other duties as may from time to time be assigned by the Executive Director or the Board of Trustees.

6.5 Vacancies. Any vacancy in any office arising from any cause shall be filled for the unexpired portion of the term by action of the Board of Trustees.

6.6 Compensation. The compensation of the officers of the Corporation shall be fixed from time to time by the Board of Trustees. No officer shall be prevented from receiving any such compensation by reason of the fact that such officer is also a trustee of the Corporation.

ARTICLE 7: EXECUTION OF INSTRUMENTS, LOANS, AND DEPOSITS;
CHECKS AND GIFTS

7.1 Instruments. The Board of Trustees may authorize any officer, agent or agents to enter into any contract or execute or deliver any instrument in the name of, and on behalf of, the Corporation, and such authority may be general or confined to specific instances.

7.2 Loans. No loans or advance shall be contracted on behalf of the Corporation, no negotiable paper or other evidence of its obligation under any loan or advance shall be issued in its name, and no property of the Corporation shall be mortgaged, pledged, hypothecated, transferred, or conveyed as security for the payment of any loan, advance, indebtedness, or liability of the Corporation, unless and except as authorized by the Board of Trustees. Any such authorization may be general or confined to specific instances.

7.3 Deposits. All monies of the Corporation not otherwise employed shall be deposited from time to time to its credit in such banks or trust companies or with such bankers or other depositories as the Board of Trustees may select, or as from time to time may be selected by any officer or agent authorized so to do by the Board of Trustees.

7.4 Checks and Drafts. All checks, drafts or other orders for the payment of money, notes or other evidence of indebtedness (issued in the name of the Corporation) shall be signed by such officers or agents of the Corporation as shall from time to time be determined by the Board of Trustees. In the absence of such determination by the Board of Trustees, such instruments shall be signed by the Treasurer or Secretary and countersigned by the Executive Director, Deputy Executive Director or any current trustee.

7.5 Gifts. The Board of Trustees may authorize any officer to accept on behalf of the Corporation any contribution, gift, bequest or devise for the general purposes or for the special purpose of the Corporation.

ARTICLE 8: INDEMNIFICATION AND INSURANCE
8.1 Definitions. For purposes of this Article 8, the following terms shall have the meanings set forth below:

(a) "Action" means any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative, arbitral or investigative.

(b) "Indemnified Party" means any person who is or was a party or is threatened to be made a party to any Action by reason of the fact that such person is or was a trustee, officer, fiduciary, employee or agent of the Corporation (which shall include actions taken in connection with or relating to the organization of the Corporation) or is or was serving at the request of the Corporation as a trustee, officer, partner, member, manager, trustee, fiduciary, employee or agent of another corporation, nonprofit corporation, person, or employee benefit plan.

8.2 Indemnification. The Corporation to the maximum extent permitted, and in the manner required by the laws of the State of Utah, shall indemnify any Indemnified Party against any and all applicable claims, judgments, fines, amounts paid in settlement, and other costs actually and reasonably incurred in any Action giving rise to the Indemnified Party's status as such.

8.3 Determination. The Corporation may not indemnify an Indemnified Party under Section 8.2 unless a determination has been made in the specific case that indemnification of the Indemnified Party is permissible under the circumstances and under the law of the State of Utah. Such determination with respect to an Indemnified Party shall be made (1) by the Board of Trustees by majority vote of those present at a meeting at which a quorum is present, and only those trustees not parties to the Action shall be counted in satisfying the quorum, (2) if a quorum cannot be attained, by majority vote of a committee of the board of trustees, which committee shall consist of two or more trustees not parties to the Action, except that trustees who are parties to the action may participate in the designation of trustees for the committee, or (3) by special legal counsel selected by the board of trustees or its committee in the manner prescribed in clauses (1) or (2) of this Section 8.3, or, if such quorum or committee cannot be established, by special legal counsel selected by a majority vote of the full Board of Trustees.

8.4 Payment in Advance. Expenses, including attorneys' fees, or some part of such expenses, incurred by an Indemnified Party in defending any Action shall be paid by the corporation in advance of the final disposition of such Action upon the satisfaction of the following conditions: (1) the Indemnified Party furnishes the Corporation a written affirmation of such person's good faith belief that (i) such person has acted in good faith, (ii) such person reasonably believes that such person's conduct was in, and not opposed to the Corporation's best interest (or in any case involving an employee benefit plan, such action was believed to be in and not opposed to the interests of the participants in and beneficiaries of the plan), and (iii) in the case of criminal proceedings, such person had no reasonable cause to believe such person's conduct was unlawful; (2) the Indemnified Party furnishes the Corporation a written undertaking, executed personally or on the Indemnified Party's behalf, to repay the amount advanced if it is ultimately determined that such Indemnified Party did not meet the appropriate standard of conduct; and (3) a determination is made pursuant to Section 8.3 that the facts then known to those making the determination would not preclude indemnification under the Act or these Bylaws.

8.5 Other Indemnification. The indemnification and advancement of expenses provided by this Article 8 shall not be construed to be exclusive of or limit any other rights to which any Indemnified Party or other person may be entitled under the Articles of Incorporation or any bylaw, agreement, vote of disinterested trustees or otherwise, both as to action in such Indemnified Party's official capacity and as to action in another capacity while holding office.
8.6 **Insurance.** By action of the Board of Trustees, notwithstanding any interest of the trustees in such Action, the Corporation may purchase and maintain insurance in such amounts as the Board of Trustees may deem appropriate on behalf of any Indemnified Party against any liability asserted against such Indemnified Party and incurred by such Indemnified Party in such Indemnified Party’s capacity, or arising out of such Indemnified Party’s status, as an Indemnified Party, whether or not the Corporation would have the power to indemnify such Indemnified Party against such liability under applicable provisions of law.

8.7 **Right to Impose Conditions to Indemnification.** The Corporation shall have the right to impose, as conditions to any indemnification provided by the Corporation, such reasonable requirements and conditions as may appear appropriate to the Board of Trustees in each specific case and circumstance, including, but not limited to, any one or more of the following: (a) that any counsel representing the Indemnified Party in connection with the defense or settlement of any Action shall be counsel mutually agreeable to the Indemnified Party and to the Corporation; (b) that the Corporation shall have the right, at the Corporation’s option, to assume and control the defense or settlement of any claim or proceeding made, initiated or threatened against the Indemnified Party; and (c) that the Corporation shall be subrogated, to the extent of any payments made by way of indemnification, to all of the Indemnified Party’s right of recovery and that the Indemnified Party shall execute all writings and do everything necessary to assure such rights of subrogation to the Corporation.

**ARTICLE 9: MISCELLANEOUS**

9.1 **Books and Minutes.** The Corporation shall keep correct and complete books and records of accounts and shall also keep minutes of the meetings of its Board of Trustees.

9.2 **Fiscal Year.** The fiscal year of the Corporation shall be fixed by resolution of the trustees.

9.3 **Waiver of Notice.** Whenever any notice whatsoever is required to be given under the provisions of the Act, or any successor thereto, or under the provisions of the Articles of Incorporation or these Bylaws, a waiver thereof in writing signed by the person entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

9.4 **Amendments to Bylaws.** These Bylaws may be altered, amended or repealed and new Bylaws adopted by a majority of trustees in office at the time the amendment is adopted.

9.5 **Interpretation.** These Bylaws and each provision of these Bylaws are subject to applicable statutory law and to the Articles of Incorporation.

9.6 **Related Party Transactions.** No contract or other transaction between the Corporation and one or more of its trustees, committee members, advisory board members or a party related to any such trustee, committee member, advisory board member or any other corporation, firm, association or entity in which one or more of the trustees, any committee members, any advisory board members or any party related to any such trustee, committee member or advisory board member are trustees, officers, members or partners or are financially interested (“Related Party Transaction”) shall be either void or voidable because of such relationship or interest, or because such trustee, committee member or advisory board member, as the case may be, is present and votes at the meeting of the trustees, the committee or the advisory board which authorizes, approves or ratifies the Related Party Transaction; provided that (a) (i) the material facts of such relationship or interest are fully disclosed or known to the trustees, committee or advisory board which authorizes, approves or ratifies the Related Party Transaction and (ii) the Board of Trustees, the committee or the advisory board in good faith authorizes, approves or ratifies the Related Party Transaction by affirmative vote of a majority of disinterested trustees, committee members or advisory board members, as the case may be, even though the
disinterested trustees, committee members or advisory board members are less than a quorum, or (b) the terms and conditions of such Related Party Transaction are fair and reasonable to the Corporation. Notwithstanding the foregoing, in no event shall the Corporation make a loan to any trustee or officer of the Corporation.

9.7 Compliance with Private Foundation Rules. While the Corporation is a “private foundation,” within the meaning of Section 509(a) of the Internal Revenue Code, it:

(a) shall make distributions for each taxable year at the time and in the manner as not to subject the Corporation to tax under Section 4942 of the Internal Revenue Code;

(b) may not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code;

(c) may not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code;

(d) may not make any investments that would subject the Corporation to taxation under Section 4944 of the Internal Revenue Code; and

(e) may not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code.

[End of Document]
CERTIFICATE OF ADOPTION OF BYLAWS
OF
REFUGEE EDUCATION INITIATIVE
(a Utah nonprofit corporation)

CERTIFICATE BY THE SECRETARY

The undersigned hereby certifies that he is the secretary of REFUGEE EDUCATION INITIATIVE and that the foregoing Bylaws were submitted to and approved and adopted by the secretary of this Corporation by resolution.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand this 10 day of Feb., 2014.

Steve Ostler, Secretary
ATTACHMENT 4
TO FORM 1023 APPLICATION

REFUGEE EDUCATION INITIATIVE
90 South 400 West, Suite 200, Salt Lake City, Utah 84101-1365
Employer Identification Number: 46-4328379

Relating to Part IV.

The Foundation is organized exclusively for religious, charitable, scientific, literary or educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code.

Types of Activities. The central focus of the Foundation will be to help school-age individuals with a refugee or immigrant background become successful and contributing citizens in this country by (i) providing financial and other resources to pre-college students so that they may qualify to attend colleges or universities and apply to colleges and universities (“Pre-College Aid”), (ii) providing financial and other resources to individuals with a refugee or immigrant background attending colleges and universities (“Undergraduate and Graduate Aid”), (iii) providing financial and other resources to caregivers of individuals with a refugee or immigrant background for the purpose of aiding such individuals to obtain an education (“Family Aid”), and (iv) providing financial and other resources to refugees and immigrants to obtain United States citizenship (“Citizenship Aid”).

Pre-College Aid relates to (i) providing tutors, (ii) paying (in whole or in part) the costs of “ACT” and “SAT” testing and for preparatory classes and other resources for such testing, (iii) helping grantees understand the importance of higher education and how to apply to colleges and universities, and (iv) paying (in whole or in part) for application fees to colleges and universities.

Undergraduate and Graduate Aid is targeted to students enrolled in undergraduate or graduate degrees at colleges and universities. The Foundation anticipates continuing to help grantees that received Pre-College Aid as they pursue further education. The Foundation, however, also plans to help qualified applicants who did not receive Pre-College Aid who nonetheless seek to obtain higher education. The Foundation plans to pay for (as needed) books, supplies, rent, and food while the grantees are at college or a university. Grants will not be used as payment for teaching, research, or other services rendered by the grantee.

Family Aid will help needy parents and other caregivers of the refugee students. The Foundation will pay for food, housing, and other expenses to help relieve poverty in the home.

Citizenship Aid will provide education, and financial aid for fees incurred, to obtain United States citizenship. The Foundation believes grantees can make the most of their education and time in this country by becoming citizens.

The Foundation will screen each applicant through an interview process. Each applicant is also required to provide an essay explaining his or her life experiences, along with providing information about whether the applicant qualifies for federal aid (if pursuing higher education) and monthly income. The Foundation’s executive director, receiving consultation and direction from the Foundation’s Board of Trustee from time to time, approves or rejects each application. The Foundation has established procedures pursuant to which grants will be awarded and supervised. The procedures are intended to ensure that the grants that are treated as for study are not considered “taxable expenditures,” within the meaning of § 4945(d) of the Internal Revenue Code.
The Foundation plans to follow up with each grant recipient in person, or by email or phone, twice a semester for those receiving a higher education, and at least once annually for all others, to provide encouragement as needed, and to verify progress. The Foundation also will require reports to be submitted by each grantee at least once a year. Reports are anticipated to contain such information as grades, teacher reports, financial aid status, use of funds, and any complaints, in order to monitor progress and to help determine whether ongoing aid from the Foundation is warranted.

Who Conducts the Activities? The day-to-day operations of the organization will primarily be conducted by Amy Wylie, who works full-time on behalf of the Foundation. Amy has an office located at 90 South 400 West in Salt Lake City, Utah 84101-1365. At that location, Amy will (i) screen applications, (ii) reach out to other organizations in the community that help refugees, (iii) interview applicants, (iv) review reports and investigate the use of funds, and (iv) conduct the general operations of the Foundation. The Foundation will also use volunteers as needed.

When Are the Activities Conducted? The Foundation contemplates engaging in each of its activities on an ongoing basis. Amy Wylie will work on behalf of the Foundation on a full-time basis, and as such, she will continually administer each of the Foundation’s programs.

Where Are the Activities Conducted? The Foundation currently operates in Salt Lake County, Utah, and anticipates primarily helping refugees and their family members that live there and in the surrounding counties. Utah reportedly has over 50,000 refugees, with the majority located in and around Salt Lake City. The Foundation anticipates that grantees who attend college or university will generally attend school in Utah. However, as the Foundation’s donations and staff grow, the Foundation contemplates that it will extend its geographic reach to other states.

How Do the Activities further the Foundation’s Exempt Purpose? Pre-College Aid will help the students succeed in high school, and prepare for and get admitted to college. Upon graduation from high school, students may elect to pursue vocational training or directly enter the workforce instead of going to college. The Foundation believes that schooling in general will improve the job opportunities for grantees.

The Foundation anticipates that Undergraduate and Graduate Aid will help grant recipients focus on their studies, and become academically, and eventually professionally, successful.

The Foundation believes that Family Aid will provide refugee families with basic needs, and decrease the demand on a refugee’s time to work while in school so that the refugee can instead focus on his or her studies.

Finally, the Foundation contemplates that Citizenship Aid will allow more refugees to become citizens, which in turn will give refugees greater economic opportunities.

What percentage of your total time is allocated to each activity? The Foundation anticipates allocating the vast majority of its time to overseeing Pre-College Aid and Undergraduate and Graduate Aid, and in relation to each other, the Foundation anticipates spending about the same amount of time on each. The Foundation anticipates spending more time overseeing Family Aid than Citizenship Aid.

For each individual activity, the Foundation anticipates that approximately ten to fifteen percent of its time will be used to screen applicants. The Foundation has put in place pre-screening criteria to help ensure candidates qualify for aid. Specifically, the Foundation requires that each applicant be eligible for government assistance in order to receive a grant. Eligibility is based on the grant recipient’s financial situation. As part of the application process, grant recipients that are pursuing higher education
are required to provide a copy of their tuition statement which shows government financial aid. There are exceptions such as applied technology, apprentice and masters programs that are excluded from government financial aid.

Following the approval of any grant, the Foundation will actively monitor the recipients to ensure the funds are being applied as intended. The executive director or an equivalent officer of the Foundation will review progress for each grantee annually, and anticipates contacting grantees who are pursuing higher education at least twice a semester. This review will largely be done by email and phone, but the Foundation will also engage in in-person interviews with grant recipients. In addition to contacting each grant recipient, the Foundation will review how money is spent by each grant recipient. The Foundation anticipates that it will make rent and tuition payments directly to landlords and schools respectively. But for food and other expenditures, the Foundation will provide pre-paid cards or deposit the agreed upon amount directly into the grant recipient's bank account. The Foundation will spend time reviewing how funds are spent. The Foundation anticipates that his review and follow-up will take significant time and attention.

*How are the Activities Funded?* Each activity will be initially funded by private donations. The Foundation does not currently anticipate receiving grants from governmental entities or other exempt entities.
ATTACHMENT 5
TO FORM 1023 APPLICATION

REFUGEE EDUCATION INITIATIVE
90 South 400 West, Suite 200, Salt Lake City, Utah 84101-1365
Employer Identification Number: 46-4328379

Relating to Part V, Line Item 2a.

H. Roger Boyer is Chairman of the Board of Directors, and a partial owner, of The Boyer Company, L.C. Steven B. Ostler formerly served as an executive of The Boyer Company, L.C. Steven B. Ostler has made investments with The Boyer Company, L.C. or its affiliates, in various entities.
ATTACHMENT 6
TO FORM 1023 APPLICATION

REFUGEE EDUCATION INITIATIVE
90 South 400 West, Suite 200, Salt Lake City, Utah 84101-1365
Employer Identification Number: 46-4328379

Relating to Part V, Line Item 3a.

The names, qualifications, average hours worked and duties of the Foundation’s directors, and officers are as follows:

<table>
<thead>
<tr>
<th>Name</th>
<th>Qualifications</th>
<th>Average Hours per month</th>
<th>Duties</th>
</tr>
</thead>
<tbody>
<tr>
<td>Steven B. Ostler Trustee, Secretary &amp; Treasurer</td>
<td>Experienced businessman; has worked as a community volunteer during the prior year; has served on numerous non-profit boards</td>
<td>5-10 hours</td>
<td>Participate in selection of grant recipients; review progress of grant recipients; assist in managing, investing and reinvesting assets of the Foundation; and consult with other trustees and officers regarding operation of the Foundation.</td>
</tr>
<tr>
<td>H. Roger Boyer trustee</td>
<td>Experienced businessman; has served on boards of various non-profits, included the United Way of Salt Lake</td>
<td>5-10 hours</td>
<td>Participate in selection of grant recipients; review progress of grant recipients; assist in managing, investing and reinvesting assets of the Foundation; and consult with other trustees and officers regarding operation of the Foundation.</td>
</tr>
<tr>
<td>Amy Wylie Trustee, Executive Director</td>
<td>Amy has been assisting and advocating for refugees as a community volunteer for 10 years. She participated in former Utah governor Jon Huntsman’s Refugee Working Group, which resulted in major changes to refugee resettlement in Utah. In 2009, Amy joined the staff of the State Refugee Services Office. Amy is a founding board member of the Utah International Charter School that provides education for refugee and immigrant students. Amy has a bachelor’s degree in Sociology from the University of Utah.</td>
<td>160 hours</td>
<td>Participate in selection of grant recipients; review progress of grant recipients; assist in managing, investing and reinvesting assets of the Foundation; and consult with other trustees and officers regarding operation of the Foundation.</td>
</tr>
</tbody>
</table>
ATTACHMENT 7
TO FORM 1023 APPLICATION

REFUGEE EDUCATION INITIATIVE
90 South 400 West, Suite 200, Salt Lake City, Utah 84101-1365
Employer Identification Number: 46-4328379

Relating to Part V, Line Item 5a.

The Foundation has adopted a conflict of interest policy by resolution of its trustees.

CONFLICT OF INTEREST POLICY
OF
REFUGEE EDUCATION INITIATIVE
(a Utah nonprofit corporation)

The following Conflict of Interest Policy was adopted by the trustees of REFUGEE EDUCATION INITIATIVE, a Utah nonprofit corporation (the "Organization"), effective on December 10, 2013.

ARTICLE 1: PURPOSE

The purpose of the conflict of interest policy is to protect this tax-exempt Organization's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or trustee of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

ARTICLE 2: DEFINITIONS

1. Interested Person. Any trustee, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2. Financial Interest. A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

   a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement;

   b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement; or

   c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

   Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

3. Governing Board. The governing board of the Organization is its trustees.

   A financial interest is not necessarily a conflict of interest. Under Article 3, Section 2 hereof, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.
ARTICLE 3: PROCEDURES

1. **Duty to Disclose.** In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the trustees and members of committees with governing board-delegated powers considering the proposed transaction or arrangement.

2. **Determining Whether a Conflict of Interest Exists.** After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interests exists as set forth under Article 3, Section 3 below.

3. **Procedures for Addressing the Conflict of Interest.**
   a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
   b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
   c. After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
   d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested trustees whether the transaction or arrangement is in the Organization’s best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. **Violations of the Conflicts of Interest Policy.**
   a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
   b. If, after hearing the member’s response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

ARTICLE 4: RECORDS OF PROCEEDINGS

The minutes of the governing board and all committees with board-delegated powers shall contain:

a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board’s or committee’s decision as to whether a conflict of interest in fact existed.

b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

ARTICLE 5: COMPENSATION

a. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member’s compensation.

b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member’s compensation.
c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

ARTICLE 6: ANNUAL STATEMENTS

Each trustee, principal officer and member of a committee with governing board-delegated powers shall annually sign a statement which affirms such person:

a. Has received a copy of the conflicts of interest policy;

b. Has read and understands the policy;

c. Has agreed to comply with the policy; and

d. Understands the Organization is charitable and, in order to maintain its federal tax exemption, it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

ARTICLE 7: PERIODIC REVIEWS

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the results of arm’s length bargaining; and

b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization’s written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

ARTICLE 8: USE OF OUTSIDE EXPERTS

When conducting the periodic reviews as provided for in Article 7, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

[end of document]
ATTACHMENT 8
TO FORM 1023 APPLICATION

REFUGEE EDUCATION INITIATIVE
90 South 400 West, Suite 200, Salt Lake City, Utah 84101-1365
Employer Identification Number: 46-4328379

Relating to Part V, Line Item (9b) through (f)

b. and c. The Foundation has entered into two arrangements under which it make payments in exchange for receiving personal services. Line item 1a of Part V of the Foundation’s tax-exempt application discloses that it has a compensation arrangement with Amy Wylie under which the Foundation pays $100,000. Amy Wylie is an employee of The Boyer Company, L.C., and as such the Foundation will make incremental payments (tied to Boyer’s employee pay cycle) to The Boyer Company, L.C. The Boyer Company, L.C. pays Amy Wylie her base compensation, and is responsible for payments in regard to bonuses, retirement benefits, health benefits, FICA, FUTA, and other payroll-related payments for Ms. Wylie. The agreement is currently an oral one.

The second arrangement is also with The Boyer Company, L.C., and it too is oral. The Company, as disclosed in Attachment 11 below, will pay and estimated $36,000 per year for bookkeeping and administrative services. This amount will be incrementally paid during each year to The Boyer Company, L.C. In exchange, The Boyer Company, L.C. will provide accounting, bookkeeping, and administrative service. These services will not include secretarial services.

d. and e. To verify that the arrangements are at arm’s length, the Foundation first reviewed the actual expenses that The Boyer Company, L.C. incurs to employ Ms. Wylie and perform bookkeeping and administrative services. The amounts incurred by The Boyer Company, L.C. are estimated to be on par with what The Boyer Company, L.C. will charge the Foundation. Therefore, the payments to The Boyer Company, L.C. will primarily serve to reimburse expenditures incurred by The Boyer Company, L.C., and will not, and are not intended to be, a source of profit for The Boyer Company, L.C.

The Foundation’s disinterested directors initially decided on a pay range for Ms. Wylie’s services based on their prior business experience. The disinterested directors reviewed data from GuideStar’s 2013 National Compensation Report to verify that the proposed compensation was in line with organizations in the same geographic regions, performing similar services, and of similar size. The disinterested directors then took into account that The Boyer Company, L.C. will be responsible for FICA, payroll processing, and other payroll related expenses that the Foundation would otherwise have to pay. Because the amount to be paid for Ms. Wylie’s services is in the range of what is generally paid by non-profits to their directors, the Foundation has determined that Ms. Wylie’s compensation is at arm’s length. The board of directors will continue to monitor payments made by similarly situated, third parties to ensure that payments in relation to Ms. Wylie do not exceed fair market value.

The Foundation also determined that the amount it pays for bookkeeping and administrative services does not exceed the market price for such services. The Boyer Company, L.C. provides bookkeeping services to outside parties, and the Foundation and The Boyer Company, L.C. have agreed that The Boyer Company, L.C. cannot charge the Foundation more than it charges outside third parties for such services. The amount charged to The Foundation is based on estimates of the time that will be incurred by The Boyer Company, L.C. employees to do The Foundation’s bookkeeping, accounting, and administrative work vis-à-vis the time they spent doing those services for The Boyer Company, L.C. and third parties. Because the actual time spent to perform such services for the
Foundation may vary from the estimate, the actual cost paid by The Foundation will be adjusted accordingly.
ATTACHMENT 9
TO FORM 1023 APPLICATION

REFUGEE EDUCATION INITIATIVE
90 South 400 West, Suite 200, Salt Lake City, Utah 84101-1365
Employer Identification Number: 46-4328379

Relating to Part VI, Line Item 1a and 2

The Foundation will provide grants to eligible individuals who have a refugee and immigrant background and that have financial or other difficulties. The procedures for providing grants and those eligible for grants are described in Attachment 18, below.
ATTACHMENT 10
TO FORM 1023 APPLICATION

REFUGEE EDUCATION INITIATIVE
90 South 400 West, Suite 200, Salt Lake City, Utah 84101-1365
Employer Identification Number: 46-4328379

Relating to Part VIII, Line Item 4a and 4d

The Foundation’s contributions will initially come from H. Roger Boyer. The Foundation welcomes donations from others, but does not plan to directly fund through mailing, electronic communications, or other remote means. The Foundation may engage in personal solicitations from time to time. These solicitations, if made, will likely be directed at those that work or have worked closely with the Foundation or with the directors of the Foundation.

Fundraising activities, if any, will be conducted primarily in Utah.

Relating to Part VIII, Line Item 11

It is not anticipated that the Foundation will accept gifts of the types described. However, on a case-by-case basis, the Foundation may accept gifts of the types described. The Foundation will evaluate each proposed gift of the listed types of property to determine whether acceptance of the gift will further the purposes of the Foundation. Any such proposed gift that does not, on the whole, inure to the benefit of the Foundation and its purposes will be declined.
Relating to Part IX, Schedule A, line item number 23.

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ATTACHMENT 12
TO FORM 1023 APPLICATION

REFUGEE EDUCATION INITIATIVE
90 South 400 West, Suite 200, Salt Lake City, Utah 84101-1365
Employer Identification Number: 46-4328379

Relating to Part X, Line Item 1(b)

The relevant provisions relating to §§ 4941, 4942, 4943, 4944 and 4945 of the Internal Revenue Code are found in the Bylaws in Section 9.7.

Relating to Part X, Question 4

The purpose of the Foundation is as provided in the narrative description in Part IV. The Foundation believes that all of its activities as described in Part IV are charitable within the meaning of Section 170(c)(2)(B) of the Internal Revenue Code. As detailed in Part IX, funds received will be used to make “qualifying distributions” (as defined in Section 4942(g) of the Internal Revenue Code) in amounts that satisfy the requirements under Sections 4942(j)(3)(A) and 4942(j)(3)(B)(ii) of the Internal Revenue Code. As detailed in Attachment 18, the Foundation will perform functions beyond selecting, screening, and investigation grant recipients.
ATTACHMENT 13
TO FORM 1023 APPLICATION

REFUGEE EDUCATION INITIATIVE
90 South 400 West, Suite 200, Salt Lake City, Utah 84101-1365
Employer Identification Number: 46-4328379

Relating to Schedule II, Section I, Line Item 1(a) through (f)

Types of Educational Grants. The Foundation will make grants to eligible individuals who have a refugee or immigrant background. Grants are intended to cover expenses that will help advance an individual's education. The Foundation intends to provide, without limitation, grants for tutoring, school supplies, tuition, extracurricular activities, college applications, books and supplies, living expenses, and transportation.

Purpose and Amount of Grants.

Pre-College Program. The Foundation will provide grants to pre-college individuals with refugee or immigrant backgrounds. The purposes of the grants will be to improve each recipient's education to make such recipient better qualified to attend a college or university, or receive vocational training. The Foundation anticipates that between 30%-40% of its educational grants will be used for its pre-college program, and that each recipient will receive no more than $1,000. The amounts given to each recipient, however, will vary based on need.

College Application Program. The Foundation will provide grants to aid to individuals with a refugee or immigrant background in applying to a college or university. The purpose of the grants will be to permit individuals to apply to colleges and universities. The Foundation anticipates that between 3%-10% of its educational grants will be used for its pre-college program, and that a single recipient will not receive more than $500 to apply to colleges and universities. The amounts given to each recipient, however, will vary based on need.

Undergraduate and Graduate Program. The Foundation will provide grants to individuals with a refugee or immigrant background attending colleges and universities. The purpose of the grants will be to pay for tuition, books and supplies, tutors, living expense, transportation and other expenses that are ordinarily incurred in order to obtain an education. The Foundation anticipates that between 55%-65% of its educational grants will be used for its undergraduate and graduate programs, but the amounts given to each recipient will vary based on need.

Publicity. The Foundation will disseminate information regarding the availability and eligibility requirements for educational grants to high schools by working with guidance counselors at those schools. The executive director will also work with other organizations serving refugees in the Salt Lake area.

Solicitation or Announcement Materials. The Foundation is currently working with members of the refugee community to determine the best means of communicating the availability of educational funds. The Foundation has prepared an application that provides a brief summary of the Foundation's objectives and means of obtaining them.

Application. See attached.
Application Form
REFUGEE EDUCATION INITIATIVE
INSTRUCTIONS, GRANT GUIDELINES,
&
GRANT APPLICATION FORM

Refugee Education Initiative is an organization that serves refugees, immigrants, and family members of refugees and immigrants succeed; primarily by helping such individuals obtain an education, citizenship, and basic necessities. This form contains general guidelines for applying for and maintaining grants awarded by Refugee Education Initiative. Once this form has been reviewed and completed in its entirety, please return it via email, fax, or mail, as follows:

MAIL
Refugee Education Initiative
ATTN: Amy Wylie
90 South 400 West, Suite 200
Salt Lake City, Utah 84101-1365

EMAIL
Amy Wylie
awylie@boyercompany.com

FAX
ATTN: Amy Wylie
(801) 366-7176
Grant Guidelines

The objective of Refugee Education Initiative (the “Foundation”) is to provide individuals with refugee or immigrant backgrounds (“Grantees”) career and other opportunities in the United States by helping them obtain an education. The Foundation supports students of all ages by providing tutoring, financial support, and other services.

Eligibility. To be eligible for a grant, an individual generally must have a refugee background. A refugee is an individual from another country residing in the United States who is unable or unwilling to return to and receive the protection of his or her country because of persecution or a well-founded fear of persecution on account of race, religion, nationality, membership in a particular social group, or political opinion. The Foundation will also consider applications from any person that is not a citizen or national of the United States.

Eligible individuals are those that additionally have a financial need. Each applicant will need to provide financial information in order for the Foundation to determine whether the applicant qualifies for financial aid.

Please be aware that the Foundation relies on private donations to help grantees. The Foundation’s ability to accept applications depends on the amount of donations it receives.

Types of Assistance Available.

- Payments for tuition, books, supplies, and other direct educational expenditures.
- Payments for food, clothes, lodging and other essentials for students.
- Tutoring and other educational support.
- Payments for “ACT” and “SAT” tests, and costs for classes to prepare for those tests.
- Payments for applying to college.
- Educational counseling.
- Payments related to obtaining United States citizenship.

Reporting Requirements. Each grantee is accountable for the proper use of grants. The Foundation requires periodic reports from each grantee. Grantees in college must report their progress to the Foundation at least twice each semester. Each year, on a form provided by the Foundation, all grantees must report their grades and how their grant funds were used. Incomplete or erroneous information on a form, or information that discloses an improper use of funds or failure to maintain a minimum grade point average, may result in the revocation of grants and the recovery of improperly used funds. Each grantee must also submit a final report upon completing an education or otherwise achieving the objectives agreed upon by the grantee and the Foundation.

Procedures. The Foundation’s formal grant policy is attached as Exhibit A.
REFUGEE EDUCATION INITIATIVE
GRANT APPLICATION FORM

Please complete the entire form in a legible manner.
Incomplete or illegible forms will not be processed.

1. Name

________________________________________________________________________

2. Name of Parent or Legal Guardian (only complete item 2 if applicant is under 18 years of age)

________________________________________________________________________

3. Home Address (Street, City, State, Zip Code)

________________________________________________________________________

4. Telephone Number

________________________________________________________________________

5. Email Address

________________________________________________________________________

6. Nationality

________________________________________________________________________

7. Income from prior calendar year (please enter your “adjusted gross income” from your most recent federal income last tax return, which is listed on line 37 of the first page of Form 1040, or otherwise explain how you determined your income)

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________
8. Your Current Monthly Income

9. Your Current Monthly Expenses

10. Current Monthly Income for Your Household (only complete item 9 if applicant is under 18 years of age)

11. List the name and amounts of any scholarships, Pell Grants, or other private or government educational grants that you’ve received

12. Please describe your or your family’s background, your financial situation, your educational and career goals, and any other objectives you would like to achieve in the United States (attach additional sheets of paper as needed)
13. Grades of school completed

14. Attach transcript of grades for prior two years of schooling.

14. Are you currently attending a college or university? If yes, you must provide a copy of your latest tuition statement as part of the application.

☐ Yes.
☐ No.

I certify that the information provided on this application is true and accurate to the best of my knowledge. I acknowledge that I have reviewed the Foundation’s grant procedures attached to this application, and I agree to timely provide reports and comply with any other requirements listed in the grant procedures. I agree to not use, disclose, or discuss (with anyone other than the Foundation’s personnel) Foundation information, including Foundation records and copies of and excerpts from those records, I release the Foundation of all liabilities or claims arising out of the donation of money or services provided to me or my family.

Applicant or Parent/Legal Guardian Signature ______________________________

Date ______________________________
ATTACHMENT A
Procedures for Awarding Educational Grants to Individuals
ATTACHMENT 15
TO FORM 1023 APPLICATION

REFUGEE EDUCATION INITIATIVE
90 South 400 West, Suite 200, Salt Lake City, Utah 84101-1365
Employer Identification Number: 46-4328379

Relating to Schedule II, Section I, Line Item 3 and 4

The Foundation will select eligible grantees based on a variety of factors. The application submitted by the potential grantee will be critical. The applicant will be required to submit to the Foundation an application containing a complete biographical record, a description of the applicant’s academic record, evidence of financial need for the expenses that the applicant expects to incur and a personal statement setting forth the applicant’s educational and career objectives, the applicant’s hopes and aspirations, and the contribution he or she expects to be able to make in the United States. All applicants must have a refugee or immigrant background.

Based upon applications, the Foundation will select grantees on an objective and nondiscriminatory basis, taking into account (a) financial need, (b) prior response to similar programs, (c) performance on tests designed to measure ability and aptitude, (d) recommendations from instructors, parents and others, (e) the nature of and the expenses of participating in the desired activity or program, and (g) such other objective considerations as the Foundation’s board of directors deems appropriate.

The number of grants made each year will depend upon the amount of funds available. The amount of each grant will vary based on each applicant’s needs.

The number of grants provided each semester will be based on the investment returns of assets held by the Foundation, if any, and funds contributed.

For recipients of educational grants, the grant recipient is required to remain enrolled in the educational institution on a full-time basis (unless the Foundation approves a different schedule) and to maintain at least a 2.0 grade point average (“GPA”), thereby making progress toward earning a degree, learning a trade or developing an employment skill. If a grantee drops the hours of credit below full-time status, however, the grantee must disclose to the Foundation the circumstances that prevent the grantee from maintaining full-time status. If the Foundation does not approve of a schedule other than full-time status, the grantee will be placed on probation, and unless the grantee enrolls for and successfully completes a full-time class load in the succeeding semester, the grantee will become ineligible for the program. After a grantee has become ineligible as described in the preceding sentence, if the grantee again successfully completes a full-time semester, the grantee again becomes eligible for the grant program for succeeding semesters. If a grantee’s grades drop below a 2.0 GPA, the grantee will be placed on probation, and unless the grantee brings his or her grades back up to above 2.0 GPA in the succeeding semester for which he or she enrolls, he or she will become ineligible for the program. If, after becoming ineligible because of grades as described in the preceding sentence, a grantee brings his or her grades back up to at least a 2.0 GPA for a semester, the grantee will again become eligible for the grant program for succeeding semesters.

The Foundation recognizes that grantees face distinct financial and other difficulties that may prevent them from continuously attending school. One of the Foundation’s objectives is to help grantees address outside pressures so that they can focus on their schooling, but the Foundation anticipates that not all of these pressures will be immediately resolved. As a result, the Foundation anticipates that deserving grantees will remain in the program while they handle legitimate, outside demands.
ATTACHMENT 16
TO FORM 1023 APPLICATION

REFUGEE EDUCATION INITIATIVE
90 South 400 West, Suite 200, Salt Lake City, Utah 84101-1365
Employer Identification Number: 46-4328379

Relating to Schedule H, Section I, Line Item 5

Supervision of Scholarship Grants.

The foundation's intends to contact students pursuing higher education at least twice a semester to verify progress. The foundation will reach out to these students by email, phone, or in person to verify that each student is attending classes and properly using funds for his or her education. The foundation has a policy requiring each grantee make an annual report and final report detailing how funds are used and how the grantee has performed at school. The policy of the foundation is intended to comply with Section 4945 of the Internal Revenue Code and its accompanying regulations. The supervision of scholarship grants is set forth in more detail in Attachment 18, below.
ATTACHMENT 17
TO FORM 1023 APPLICATION

REFUGEE EDUCATION INITIATIVE
90 South 400 West, Suite 200, Salt Lake City, Utah 84101-1365
Employer Identification Number: 46-4328379

Relating to Schedule H, Section I, Line Item 6

Attached as Schedule H, Section II is the Foundation’s policy relating to educational grants.

The executive director of the Foundation, under the direction of the Board of Trustees, selects grant recipients. The members of the Board of Trustees, other than the executive director of the Foundation, will periodically review the decisions of the executive director to ensure that the purposes of the Foundation are being fulfilled. If the executive director is not fulfilling his or her duty to the satisfaction of the other members of the Board of Trustees, those trustees may appoint other individuals to review and approve applications.

The current executive director of the Foundation is Amy Wylie. The Board of Trustees consists of Ms. Wylie, Roger Boyer, and Steve Ostler.
ATTACHMENT 18
TO FORM 1023 APPLICATION

REFUGEE EDUCATION INITIATIVE
90 South 400 West, Suite 200, Salt Lake City, Utah 84101-1365
Employer Identification Number: 46-4328379

Relating to Schedule H, Section II

Below is a copy of the Foundation’s procedures relating to the award of grants to individuals as adopted by the board of trustees – much of which has been incorporated in the narrative responses to this Schedule H above.

REFUGEE EDUCATION INITIATIVE
PROCEDURES FOR AWARDING EDUCATIONAL GRANTS TO INDIVIDUALS

I. Scope and Intent of Policy.

The Refugee Education Initiative, a Utah nonprofit corporation ("the Foundation"), provides educational grants to eligible individuals who have a refugee or immigrant background, to assist the grantees in obtaining educations to have greater opportunities here in the United States ("Educational Grants").

The Foundation has established the following procedures pursuant to which Educational Grants will be awarded and supervised. The procedures are intended to ensure that the Educational Grants are not considered "taxable expenditures," within the meaning of Section 4945(d) of the Internal Revenue Code.

II. Selection Criteria and Process.

To be eligible for an Educational Grant, an applicant must have a refugee or an immigrant background and have financial need. The Foundation evaluates the monthly income and expenses of an applicant. If the applicant is under 18 years of age, the Foundation also evaluates the monthly income of the applicant’s family. Applicants must provide this information on their grant application. The Foundation will focus on applicant’s with the greatest financial need, and unless there is an extraordinary non-financial need, will not consider applicants that earn more than 250% of the federal poverty level.

For any period the Foundation has insufficient financial resources to provide Educational Grants to all eligible applicants, the Foundation will select the grantees on an objective and nondiscriminatory basis, taking into account (a) refugee background and challenges related thereto, (b) financial need, (c) prior academic performance, (d) performance on tests designed to measure ability and aptitude for educational work, (e) recommendations from instructors and others, (f) the nature of and the expenses of attending the institution to which the applicant has been admitted and (g) such other objective considerations as the Foundation's board of trustees (the "Board of Trustees") deems appropriate.

The Foundation disseminates information regarding the availability and eligibility requirements of the Educational Grants primarily by working with guidance counselors at high schools that work with refugees and immigrants. An applicant is required to submit to the Foundation an application containing a complete biographical record, a description of the applicant's academic record, evidence of financial need for the expenses that the applicant expects to incur and a personal statement setting forth the applicant's educational and career objectives, the applicant's hopes and aspirations, and contributions he or she expects to be able to make to the United States.

The executive director of the Foundation shall evaluate all applications and recommend applicants for receipt of Educational Grants to the Board of Trustees. The other members of the Board of Trustees may approve or disapprove the executive director's recommendations.

The Foundation's executive director is required to (a) adhere to the Foundation's policies as adopted and amended from time to time by the Board of Trustees, (b) disclose any personal knowledge of and relationship with any applicant under consideration and to refrain from participation in the award process in a circumstance where he
or she would derive, directly or indirectly, a private benefit if any applicant is selected, and (c) whenever a potential pool of grant nominees includes a family member (including spouse, brothers and sisters by whole or half-blood, ancestors, children, grandchildren and great-grandchildren, referred to hereinafter as a "Relative") of the Foundation's executive director, the executive director must recuse himself/herself from the nominating process for that pool of applicants which includes such Relative, including all meetings, discussions, debates, and votes regarding educational grant nominees and such recusal shall be noted in the records of the Foundation. No Educational Grant may be awarded to (a) any member of the Board of Trustees, (b) any substantial contributor to the Foundation, (c) any employee of the Foundation, (d) any other "disqualified person" with respect to the Foundation, within the meaning of Section 4946(a) of the Internal Revenue Code, or (e) for a purpose that is inconsistent with the purposes described in IRC § 170(c)(2)(B).

III. Grantee’s Commitment.

A grantee who accepts an Educational Grant is required to remain enrolled in the educational institution on a full-time basis (or as otherwise approved by the Foundation) and to maintain at least a 2.0 grade point average (GPA), thereby making progress toward earning a degree, learning a trade or developing an employable skill. The grantee shall use the Educational Grant only for the purposes approved by the Foundation.

A student who accepts payment for a school term and does not attend classes for that term will repay to the Foundation the amount awarded in order to remain eligible to receive payments for future school terms.

If a student drops the hours of credit below full-time status, no repayment is required; however, the student is required to demonstrate the circumstances that prevent the student from maintaining full-time status, and if the Foundation in its sole discretion does not approve a schedule that is other than full-time status, the student will be placed on probation. In such case, unless the student enrolls for and successfully completes a full-time class load in the succeeding semester, the student will become ineligible for the program. After a student has become ineligible due to dropping below full-time status as described in the preceding sentence, if the student again successfully completes a full-time semester, the student again becomes eligible for the grant program for succeeding semesters.

If a student’s grades drop below a 2.0 GPA, the student will be placed on probation and unless the student brings his grades back up to above 2.0 GPA in the succeeding semester for which he or she enrolls, he or she will become ineligible for the program. If after becoming ineligible for grades as described in the preceding sentence a student brings his grades back up to at least a 2.0 GPA for a semester, the student again becomes eligible for the educational grant program for succeeding semesters.

IV. Confidentiality.

The identity of each grantee of an Educational Grants is confidential and subject to disclosure only to the extent necessary to ensure that the grantee complies with the conditions of the Educational Grant and the Foundation complies with any reporting or other requirements imposed by law.

V. Payment and Supervision of Educational Grants.

The Foundation may pay the tuition portion of the Educational Grant to the educational institution in which the grantee is enrolled or directly to the grantee. If the Foundation elects to pay the tuition portion of the Educational Grant to the educational institution, the educational institution must agree in writing to use the Educational Grant to defray the grantee’s expenses or to pay the funds (or a portion thereof) to the grantee only if the grantee is in a standing that is consistent with the Educational Grant’s purposes and conditions. With respect to room and board, the Foundation may pay all or any portion of the Educational Grant directly to the provider of such room and board to defray the grantor’s actual costs. With respect to food, clothing, and any expenditure that is not paid directly to the provider of the goods or services, the Foundation will provide the grant recipient with a pre-paid card or deposit the agreed upon amount directly into the grant recipient’s bank account.

The amount of each Educational Grant depends on the individual need of the grantee. Payment for each school term, as applicable, is made at the beginning of the term upon receipt of a class registration schedule and receipt of grades from the previous term (or senior year of high school if a new college student). Payment for each subsequent term is made upon receipt of a class registration schedule for each term and receipt of grades from the previous term. Payments may also be made throughout the calendar year, for tutoring and other services, at the discretion of the Foundation.

If the Foundation elects to pay the Educational Grant to the grantee, the Foundation requires the grantee to submit a report, verified by the educational institution, of the course(s) taken and grades received by the grantee during
each academic period. With respect to room and board, the Foundation may require the grantee to submit periodic reports itemizing the cost and expenses incurred. The Foundation also requires the grantee to submit a final report upon completion of the grantee’s study at the educational institution.

A member of the Foundation’s staff reviews each report submitted by the educational institution or grantee, to determine whether the Educational Grant is being or has been applied in conformity with the purposes for which it was granted. If reports or other information (including the failure to submit reports) indicate that all or any part of a Educational Grant is not being used in furtherance of its purposes, the Foundation investigates. While conducting its investigation, the Foundation withholds further payments to the extent possible until any delinquent reports required under the foregoing provisions of these procedures have been submitted.

If the Foundation determines that all or any part of a grant is not being used in furtherance of the purposes of the Educational Grant, the Foundation takes all reasonable and appropriate steps to recover the Educational Grant or ensure restoration of the diverted funds to the purposes of the Educational Grant. If such a diversion occurs and the grantee has not previously diverted Educational Grant funds to any use not in furtherance of the purposes of the Educational Grant, the Foundation withholds any further payments to the grantee until it has received the grantee’s assurance that future diversions shall not occur and shall require the grantee to take extraordinary precautions to prevent future diversions from occurring.

Where a grantee has previously diverted funds received from the Foundation and the Foundation determines that any part of an Educational Grant has again been used for improper purposes, the Foundation takes all reasonable and appropriate steps to recover the Educational Grant or ensure restoration of the diverted funds to the purposes of the Educational Grant. In such case, the Foundation withholds further payments until (1) the diverted funds are in fact recovered or restored, (2) the Foundation has received assurances satisfactory to the Foundation that future diversions will not occur and (3) the grantee agrees to take extraordinary precautions to prevent future diversions from occurring.

The phrase “all reasonable and appropriate steps,” as used above, shall include legal action where appropriate, but need not include legal action if such action would likely not result in the satisfaction of execution on a judgment.

VI. Continuing Eligibility.

If a grantee’s enrollment in the educational institution is interrupted for a period in excess of one calendar year, the grantee’s eligibility to receive the Educational Grant will be suspended unless the grantee demonstrates to the satisfaction of the Board of Trustees, acting in its sole discretion, that the grantee’s interruption was due to hardship or other good cause and the grantee is committed to resume his or her studies and complete them without further interruption.

A grantee who is suspended by an educational institution for disciplinary or academic reasons shall forfeit further award payments under the Educational Grant. The grantee may receive consideration for reinstatement based on the grant procedures and selection criteria in force at the time and the circumstances surrounding the grantee’s admission to another qualified educational institution.

VII. Approved Educational Institutions and Programs.

Each program or institution will be judged on its merits in an effort to fulfill the spirit and purpose of the program. To generally qualify for an Educational Grant, an applicant must be a student in either (i) an elementary school, middle school, junior high school, or secondary school, so long as any such school is accredited by the Utah State Office of Education or by the equivalent accreditation authority for schools outside of Utah, or (ii) an accredited university, community college or vocational or technical program that (a) qualifies as an educational institution described in Section 170(b)(1)(A)(ii) of the Internal Revenue Code, (b) is licensed by the state where it is located and (c) accredited by a recognized accreditation association of higher education.