



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

FOUNDATION FOR INTER ETHNIC
RESTORATION INC
984 CREEK RUN PLACE
TEMPLE, GA 30179-5469

Date:
02/16/2021
Employer ID number:
85-1419346
Person to contact:
Name: Grant Holbrook
ID number: 62033
Telephone: 877-829-5500
Accounting period ending:
December 31
Form 990/990-EZ/990-N required:
Yes
Effective date of exemption:
June 10, 2020
Contribution deductibility:
No
Addendum applies:
No
DLN:
29053204318000

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(4). This letter could help resolve questions on your exempt status. Please keep it for your records.

Donors cannot deduct contributions they make to you under IRC Section 170(c)(2).

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

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

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

**Application for Recognition of Exemption
Under Section 501(c)(4) of the Internal Revenue Code**▶ Go to www.irs.gov/Form1024A for instructions and the latest information.

Complete Parts I–IX and submit Form 8718 (with payment of the appropriate user fee). Attach additional sheets if you need more space to answer fully. Use the instructions to complete this application and for definitions of terms used in this form. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 877-829-5500, or visit our website at www.irs.gov. If you don't submit the required information, we may return the application to you. A request for a determination under section 501(c)(4) is optional. See instructions for additional information.

Don't include social security numbers on this form as it may be made public.**Part I Identification of Applicant**

1 Full name of organization (exactly as it appears in your organizing document)	2 c/o Name (if applicable)
3 Mailing address (Number and street) (see instructions)	4 Employer Identification Number (EIN)
City or town, state or country, and ZIP + 4	5 Month the annual accounting period ends
6 Primary contact (officer, director, trustee, or authorized representative)	b Phone:
a Name:	c Fax: (optional)
7 Organization's website:	

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. **Don't 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.	<input type="checkbox"/> Yes	<input type="checkbox"/> 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. Include copies of any amendments to your articles and be sure they show state filing certification. Also, if you adopted an operating agreement, attach a copy, along with any amendments.	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4 Are you a trust ? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. If you are a trust, enter the date the trust was funded. (MM/DD/YYYY) / /	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5 Have you adopted bylaws ? If "Yes," attach a current copy showing date of adoption. If "No," explain in an attachment how your officers, directors, or trustees are selected.	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part III Narrative Description of Your Activities

Use an attachment to describe all of your past, present, and planned activities in a narrative (including the percentage of time and funds spent on these activities). You may attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Refer to the instructions for information that must be included in your description. Check this box to confirm that you submitted a narrative attachment describing your activities.

Part IV Officers, Directors, Trustees, Employees, and Independent Contractors

1 List the names, titles, and mailing addresses for all of your officers, directors, and trustees. If additional space is needed, attach a separate sheet.

Name	Title	Mailing address
		----- ----- -----
		----- ----- -----
		----- ----- -----

The following "Yes" or "No" questions relate to all past, present, or planned relationships, transactions, or agreements with your officers, directors, trustees, employees, members, and independent contractors.

- 2** Do you have a family or business relationship or agreement with any of your officers, directors, trustees, employees, members, or independent contractors, or any entity they own or control, other than through their position as your officer, director, trustee, employee, member, or independent contractor? If "Yes," identify in an attachment the individual and describe the relationship or agreement. **Yes** **No**
- 3a** Do or will you pay any compensation to your officers, directors, trustees, employees, members, or independent contractors? If "Yes," answer lines 3b and 3c. **Yes** **No**
- b** Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? If "No," describe in an attachment how you set compensation that is **reasonable**. **Yes** **No**
- c** Do or will you compensate any of your officers, directors, trustees, employees, members, or independent contractors through **nonfixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe in an attachment all nonfixed compensation agreements. **Yes** **No**

Part V Your Specific Activities

The following "Yes" or "No" questions relate to all past, present, and planned activities you may conduct. See instructions.

- 1** Has the organization spent, or does it plan to spend, any money attempting to influence the selection, nomination, election, or appointment of any person to any federal, state, or local public office or to an office in a political organization? If "Yes," explain in detail and list the amounts spent or to be spent in each case in an attachment. **Yes** **No**
- 2** Have you previously received a ruling or determination letter recognizing you (or any predecessor organization) as exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that you (or your predecessor) were carrying on propaganda or otherwise attempting to influence legislation or on the basis that it engaged in political activity? If "Yes," explain in an attachment. **Yes** **No**
- 3** Are you a **successor** to another organization? Answer "Yes" if you have taken 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 nonprofit status. If "Yes," explain in an attachment. **Yes** **No**
- 4** Are you connected in any way with any other organization (for example, financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees)? If "Yes," explain in an attachment. **Yes** **No**
- 5** Do you have members? If "Yes," state in an attachment the qualifications necessary for membership, the classes of membership and number of members in each class, and the voting rights or privileges received. **Yes** **No**
- 6** Have you made, or do you plan on making, any distribution of property or surplus funds to shareholders or members? If "Yes," explain in an attachment. **Yes** **No**
- 7** Do you receive payments for services performed? If "Yes," explain in an attachment the services performed, income realized and expenses incurred, and the nature of benefits to the general public from these activities. **Yes** **No**
- 8** Do you lease property? If "Yes," explain in an attachment. Include a description of the property, any relationship between the applicant and the other party, and a copy of the lease agreement. **Yes** **No**
- 9** Are you a homeowner's association? If "Yes," explain in an attachment whether access to any property or facility you own or maintain is restricted in any way. **Yes** **No**
- 10** Are you a local association of employees? If "Yes," state in an attachment the name and address of each employer whose employees are eligible for membership in the organization. **Yes** **No**
- 11** Do you or will you make **foreign** grants or conduct activities in any foreign country or countries? If "Yes," describe those grants or activities in an attachment. **Yes** **No**

Part VI Financial Data (see instructions for information you must provide) (attach statement regarding accounting method, if necessary)

A. Statement of Revenues and Expenses

		Type of revenue or expense	Year:	Year:	Year:
Revenues	1	Gifts, grants, and contributions received			
	2	Membership fees received			
	3	Gross investment income			
	4	Net unrelated business income			
	5	Taxes levied for your benefit			
	6	Value of services or facilities furnished by a governmental unit without charge			
	7	Any revenue not otherwise listed above or in lines 9–11 below (attach statement)			
	8	Total of lines 1 through 7			
	9	Gross receipts from any activity that is related to your exempt purposes			
	10	Total of lines 8 and 9			
	11	Net gain or loss on sale of capital assets (attach statement)			
	12	Total Revenue Combine lines 10 and 11			
Expenses	13	Fundraising expenses (attach statement)			
	14	Contributions, gifts, grants, and similar amounts paid out (attach statement)			
	15	Disbursements to or for the benefit of members (attach statement)			
	16	Compensation of officers, directors, and trustees			
	17	Other salaries and wages			
	18	Occupancy			
	19	Any expense not otherwise classified, such as program services (attach statement)			
	20	Total Expenses Add lines 13 through 19			

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

		Year End
Assets		
1	Cash	1
2	Accounts receivable, net	2
3	Inventories	3
4	Bonds and notes receivable (attach statement)	4
5	Corporate stocks (attach statement)	5
6	Loans receivable (attach statement)	6
7	Other investments (attach statement)	7
8	Depreciable and depletable assets (attach statement)	8
9	Land	9
10	Other assets (attach statement)	10
11	Total assets (add lines 1 through 10)	11
Liabilities		
12	Accounts payable	12
13	Contributions, gifts, grants, etc., payable	13
14	Mortgages and notes payable (attach statement)	14
15	Other liabilities (attach statement)	15
16	Total liabilities (add lines 12 through 15)	16
Fund Balances or Net Assets		
17	Total fund balances or net assets	17
18	Total liabilities and fund balances or net assets (add lines 16 and 17)	18

Part VII Annual Filing Requirements (see instructions)

Certain organizations aren't required to file an information return. If you are granted tax-exemption, are you **Yes** **No** claiming to be excused from filing an information return? If "Yes," explain in an attachment.

If you fail to file a required information return for three consecutive years, your exempt status will be revoked.

Part VIII Information Regarding Notification Requirement Under Section 506

Most organizations operating under section 501(c)(4) are required to notify the IRS that they are operating under section 501(c)(4) within 60 days of formation by filing Form 8976, Notice of Intent to Operate Under Section 501(c)(4). If an organization doesn't submit a timely notification, a penalty will be assessed. Submission of Form 1024-A doesn't satisfy the requirement to provide notice to the IRS. See instructions for additional information regarding the notification requirement.

Part IX User Fee Information and Signature

You must include Form 8718 and the correct user fee payment with this application. If you don't submit the correct user fee, we won't process the application and we will return it to you. 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 877-829-5500 for current information. Also, attach Form 2848, if the application is signed by a person authorized by power of attorney.

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 individual)

(Type or print name of signer)

7/11/2020
(Date)

(Type or print title or authority of signer)

Part III. Narrative Description of Activities

What is the activity? FOUNDATION FOR INTER ETHNIC RESTORATION will organize and facilitate constructive and positive community discussions involving various disadvantaged ethnicities and minority groups which have faced racial tension and discrimination.

Who conducts the activity? FOUNDATION FOR INTER ETHNIC RESTORATION will invite and utilize the volunteer services of expert mediators and professional psychologists to facilitate current and future community discussions and meetings.

Where is the activity conducted? FOUNDATION FOR INTER ETHNIC RESTORATION is based in the state of Georgia and will conduct current activities in that state. However, future activities may be conducted in any state of the United States, as is deemed necessary.

How does the activity further your exempt purposes? FOUNDATION FOR INTER ETHNIC RESTORATION is not organized for profit and will be operated exclusively to promote social welfare by providing much needed public forums or platforms that brings divided communities together to share cathartic dialogue on racial issues. The foundation does not currently offer therapy or professional counseling and will not do so in the future. However, the foundation plans to offer communities consistently open access to ways in which they can freely come together at any time to discuss covert racial tensions.

What percentage of your total time is allocated to the activity? FOUNDATION FOR INTER ETHNIC RESTORATION anticipates spending eighty percent of its time hosting community discussions. Ten percent of its time will be spent on seeking and arranging meeting venues and, another ten percent of its time will be spent on administrative tasks, seeking funding and marketing.

How is the activity funded? FOUNDATION FOR INTER ETHNIC RESTORATION currently has no funding but plans to solicit and accept gifts, grants, or bequests of money or property from the public. The foundation intends to solicit contributions from individuals and public institutions through personal contacts, written and online solicitations. Fundraising efforts have not begun and the specific fundraising program has not yet been planned.

List any alternate names under which you operate, including any “aka” (also known as). FOUNDATION FOR INTER ETHNIC RESTORATION is also known as F.I.E.R. and as FIER.

Part VI. Financial Data (Current Year)

Pursuant to IRS Instructions for Form 1024-A, the date of this application is less than 60 days after the first day of the current accounting period, consequently no financial information is required for the current year. In addition, FOUNDATION FOR INTER ETHNIC RESTORATION has no current income as of the date of this application.

Part VI. Financial Data

13. <u>Fundraising Expenses</u>	2021	2022
Online Advertising	6,000	12,000
Direct Mail Campaign	15,000	25,000
Radio Advertising	11,000	40,000
Total	32,000	77,000

STATE OF GEORGIA

Secretary of State

Corporations Division

313 West Tower

2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

CERTIFICATE OF INCORPORATION

I, **Brad Raffensperger**, the Secretary of State and the Corporation Commissioner of the State of Georgia, hereby certify under the seal of my office that

Foundation for Inter Ethnic Restoration, Inc
a Domestic Nonprofit Corporation

has been duly incorporated under the laws of the State of Georgia on **06/10/2020** by the filing of articles of incorporation in the Office of the Secretary of State and by the paying of fees as provided by Title 14 of the Official Code of Georgia Annotated.

WITNESS my hand and official seal in the City of Atlanta
and the State of Georgia on **06/26/2020**.



Brad Raffensperger

Brad Raffensperger
Secretary of State

ARTICLES OF INCORPORATION

Electronically Filed
Secretary of State
Filing Date: 6/10/2020 9:26:55 PM

BUSINESS INFORMATION

CONTROL NUMBER 20097631
BUSINESS NAME Foundation for Inter Ethnic Restoration, Inc
BUSINESS TYPE Domestic Nonprofit Corporation
EFFECTIVE DATE 06/10/2020

The corporation is organized pursuant to the Georgia Nonprofit Corporation Code.

PRINCIPAL OFFICE ADDRESS

ADDRESS 984 Creek Run Place, Temple, GA, 30179-5469, USA

REGISTERED AGENT

NAME	ADDRESS	COUNTY
Priscilla Atkinson	984 Creek Run Place, Temple, GA, 30179-5469, USA	Carroll

INCORPORATOR(S)

NAME	TITLE	ADDRESS
Priscilla Atkinson	INCORPORATOR	984 Creek Run Place, Temple, GA, 30179-5469, USA

MEMBER INFORMATION

The corporation will have members.

OPTIONAL PROVISIONS

Pursuant to Internal Revenue Code (IRC) section 501(c)(4), the organization is not organized for profit and will be operated exclusively to promote social welfare. The organization will operate primarily to further the common good and general welfare of the people of the community (such as by bringing about civic betterment and social improvements). Pursuant to Internal Revenue Code (IRC) section 501(c)(4), the organization may not inure to the benefit of any private shareholder or individual. If the organization engages in an excess benefit transaction with a person having substantial influence over the organization, an excise tax may be imposed on the person and any managers agreeing to the transaction. Seeking legislation germane to the organization's programs is a permissible means of attaining social welfare purposes. Thus, a section 501(c)(4) social welfare organization may further its exempt purposes through lobbying as its primary activity without jeopardizing its exempt status. In addition, a section 501(c)(4) organization that engages in lobbying may be required to either provide notice to its members regarding the percentage of dues paid that are applicable to lobbying activities or pay a proxy tax. The promotion of social welfare does not include direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office. However, a section 501(c)(4) social welfare organization may engage in some political activities, so long as that is not its primary activity. However, any expenditure it makes for political activities may be subject to tax under section 527(f).

AUTHORIZER INFORMATION

AUTHORIZER SIGNATURE Priscilla Atkinson
AUTHORIZER TITLE Incorporator



Our History

FIER is a relatively new and quickly-growing nonprofit. With humble origins stemming from Atlanta, Georgia--FIER came about in the midst of the COVID-19 Pandemic and the Black Lives Matter Movement within America.



Our Mission

We are a nonprofit foundation that extends resources in the form of various types of remediation to ethnic groups impacted by racism. We believe that gathering together to foster difficult conversations about race and pain can help bridge the gap between communities.



Our Team

FIER is a melange of experts, counselors and volunteers all dedicated to providing the momentum that helps tackle racial trauma. Whether through remediation or donations, we're constantly searching for ways to enhance the resources we use to serve our community.





Foundation for Inter Ethnic Restoration, Inc.

www.fieratlanta.org

A GEORGIA Non-profit Corporation

BYLAWS

ARTICLE I

NAME

1.01 Name

The name of this corporation shall be FOUNDATION FOR INTER ETHNIC RESTORATION. The business of the corporation may be conducted as FOUNDATION FOR INTER ETHNIC RESTORATION or F.I.E.R.

ARTICLE II

PURPOSES AND POWERS

2.01 Purpose

FOUNDATION FOR INTER ETHNIC RESTORATION is a non-profit corporation and, shall be operated pursuant to Internal Revenue Code (IRC) section 501(c)(4). The organization is not organized for profit and will be operated exclusively to promote social welfare. The organization will operate primarily to further the common good and general welfare of the people of the community (such as by bringing about civic betterment and social improvements). Pursuant to Internal Revenue Code (IRC) section 501(c)(4), the organization may not inure to the benefit of any private shareholder or individual. If the organization engages in an excess benefit transaction with a person having substantial influence over the organization, an excise tax may be imposed on the person and any managers agreeing to the transaction.

Seeking legislation germane to the organization's programs is a permissible means of attaining social welfare purposes. Thus, a section 501(c)(4) social welfare organization may further its exempt purposes through lobbying as its primary activity without jeopardizing its exempt status. In addition, a section 501(c)(4) organization that engages in lobbying may be required to either provide notice to its members regarding the percentage of dues paid that are applicable to lobbying activities or pay a proxy tax. The promotion of social welfare does not include direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office. However, a section 501(c)(4) social welfare organization may engage in some political activities, so long as that is not its primary activity. However, any expenditure it makes for political activities may be subject to tax under section 527(f).

2.02 Powers

The corporation shall have the power, directly or indirectly, alone or in conjunction or cooperation with others, to do any and all lawful acts which may be necessary or convenient to affect the social purposes, for which the corporation is organized, and to aid or assist other organizations or persons whose activities further accomplish, foster, or attain such purposes. The powers of the corporation may include, but not be limited to, the acceptance of contributions from the public and private sectors, whether financial or in-kind contributions.

2.03 Nonprofit Status and Exempt Activities Limitation.

(a) Nonprofit Legal Status. FOUNDATION FOR INTER ETHNIC RESTORATION is a GEORGIA non-profit public benefit corporation, recognized as tax exempt under Section 501(c)(4) of the United States Internal Revenue Code.

(b) Exempt Activities Limitation. Notwithstanding any other provision of these Bylaws, no director, officer, employee, member, or representative of this corporation shall take any action or carry on any activity by or on behalf of the corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(4) of the Internal Revenue Code as it now exists or may be amended, or by any organization contributions to which are deductible under Section 170(c)(2) of such Code and Regulations as it now exists or may be amended. No part of the net earnings of the corporation shall inure to the benefit or be distributable to any director, officer, member, or other private person, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the Articles of Incorporation and these Bylaws.

(c) Distribution Upon Dissolution. Upon termination or dissolution of the FOUNDATION FOR INTER ETHNIC RESTORATION, any assets lawfully available for distribution shall be distributed to one (1) or more qualifying organizations described in Section 501(c)(4) of the Internal Revenue Code (or described in any corresponding provision of any successor statute) which organization or organizations have a social purpose which, at least generally, includes a purpose similar to the terminating or dissolving corporation.

The organization to receive the assets of the FOUNDATION FOR INTER ETHNIC RESTORATION hereunder shall be selected in the discretion of a majority of the managing body of the corporation, and if its members cannot so agree, then the recipient organization shall be selected pursuant to a verified petition in equity filed in a court of proper jurisdiction against the FOUNDATION FOR INTER ETHNIC RESTORATION, by one (1) or more of its managing body which verified petition shall contain such statements as reasonably indicate the applicability of this section. The court upon a finding that this section is applicable shall select the qualifying organization or organizations to receive the assets to be distributed, giving preference if practicable to organizations located within the State of GEORGIA.

In the event that the court shall find that this section is applicable but that there is no qualifying organization known to it which has a social purpose, which, at least generally, includes a purpose similar to the FOUNDATION FOR INTER ETHNIC RESTORATION, then the court shall direct the distribution of its assets lawfully available for distribution to the Treasurer of the State of GEORGIA to be added to the general fund.

ARTICLE III **MEMBERSHIP**

3.01 No Membership Classes

The corporation shall have no members who have any right to vote or title or interest in or to the

corporation, its properties and franchises.

3.02 Non-Voting Affiliates

The board of directors may approve classes of non-voting affiliates with rights, privileges, and obligations established by the board. Affiliates may be individuals, businesses, and other organizations that seek to support the mission of the corporation. The board, a designated committee of the board, or any duly elected officer in accordance with board policy, shall have authority to admit any individual or organization as an affiliate, to recognize representatives of affiliates, and to make determinations as to affiliates' rights, privileges, and obligations. At no time shall affiliate information be shared with or sold to other organizations or groups without the affiliate's consent. At the discretion of the board of directors, affiliates may be given endorsement, recognition and media coverage at fundraising activities, clinics, other events or at the corporation website. Affiliates have no voting rights, and are not members of the corporation.

3.03 Dues

Any dues for affiliates shall be determined by the board of directors.

ARTICLE IV BOARD OF DIRECTORS

4.01 Number of Directors

FOUNDATION FOR INTER ETHNIC RESTORATION shall have a board of directors consisting of at least 4 and no more than 15 directors. Within these limits, the board may increase or decrease the number of directors serving on the board, including for the purpose of staggering the terms of directors.

4.02 Powers

All corporate powers shall be exercised by or under the authority of the board and the affairs of the FOUNDATION FOR INTER ETHNIC RESTORATION shall be managed under the direction of the board, except as otherwise provided by law.

4.03 Terms

(a) All directors shall be elected to serve a one-year term, however the term may be extended until a successor has been elected.

(b) Director terms shall be staggered so that approximately half the number of directors will end their terms in any given year.

(c) Directors may serve terms in succession.

(d) The term of office shall be considered to begin January 1 and end December 31 of the second year in office, unless the term is extended until such time as a successor has been elected.

4.04 Qualifications and Election of Directors

In order to be eligible to serve as a director on the board of directors, the individual must be 18 years of age and an affiliate within affiliate classifications created by the board of directors. Directors may be elected at any board meeting by the majority vote of the existing board of directors. The election of directors to replace those who have fulfilled their term of office shall take place in January of each year.

4.05 Vacancies

The board of directors may fill vacancies due to the expiration of a director's term of office, resignation, death, or removal of a director or may appoint new directors to fill a previously unfilled board position, subject to the maximum number of directors under these Bylaws.

(a) Unexpected Vacancies. Vacancies in the board of directors due to resignation, death, or removal shall be filled by the board for the balance of the term of the director being replaced.

4.06 Removal of Directors

A director may be removed by two-thirds ($\frac{2}{3}$) vote of the board of directors then in office, if:

(a) the director is absent and unexcused from two or more meetings of the board of directors in a twelve month period. The board president is empowered to excuse directors from attendance for a reason deemed adequate by the board president. The president shall not have the power to excuse him/herself from the board meeting attendance and in that case, the board vice president shall excuse the president. Or:

(b) for cause or no cause, if before any meeting of the board at which a vote on removal will be made the director in question is given electronic or written notification of the board's intention to discuss her/his case and is given the opportunity to be heard at a meeting of the board.

4.07 Board of Directors Meetings.

(a) Regular Meetings. The board of directors shall have a minimum of four (4) regular meetings each calendar year at times and places fixed by the board. Board meetings shall be held upon four (4) days' notice by first-class mail, electronic mail, or facsimile transmission or forty-eight (48) hours' notice delivered personally or by telephone. If sent by mail, facsimile transmission, or electronic mail, the notice shall be deemed to be delivered upon its deposit in the mail or transmission system. Notice of meetings shall specify the place, day, and hour of meeting. The purpose of the meeting need not be specified.

(b) Special Meetings. Special meetings of the board may be called by the president, vice president, secretary, treasurer, or any two (2) other directors of the board of directors. A special meeting must be preceded by at least 2 days' notice to each director of the date, time, and place, but not the purpose, of the meeting.

(c) Waiver of Notice. Any director may waive notice of any meeting, in accordance with GEORGIA law.

4.08 Manner of Acting.

(a) Quorum. A majority of the directors in office immediately before a meeting shall constitute a quorum for the transaction of business at that meeting of the board. No business shall be considered by the board at any meeting at which a quorum is not present.

(b) Majority Vote. Except as otherwise required by law or by the articles of incorporation, the act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the board.

(c) Hung Board Decisions. On the occasion that directors of the board are unable to make a decision based on a tied number of votes, the president or treasurer in the order of presence shall have the power to swing the vote based on his/her discretion.

(d) Participation. Except as required otherwise by law, the Articles of Incorporation, or these Bylaws, directors may participate in a regular or special meeting through the use of any means of communication by which all directors participating may simultaneously hear each other during the meeting, including in person, internet video meeting or by telephonic conference call.

4.09 Compensation for Board Service

Directors shall receive no compensation for carrying out their duties as directors. The board may adopt policies providing for reasonable reimbursement of directors for expenses incurred in conjunction with carrying out board responsibilities, such as travel expenses to attend board meetings.

4.10 Compensation for Professional Services by Directors

Directors are not restricted from being remunerated for professional services provided to the corporation. Such remuneration shall be reasonable and fair to the corporation and must be reviewed and approved in accordance with the board Conflict of Interest policy and state law.

ARTICLE V **COMMITTEES**

5.01 Committees

The board of directors may, by the resolution adopted by a majority of the directors then in office, designate one or more committees, each consisting of two or more directors, to serve at the pleasure of the board. Any committee, to the extent provided in the resolution of the board, shall have all the authority of the board, except that no committee, regardless of board resolution, may:

- (a) take any final action on matters which also requires board members' approval or approval of a majority of all members;
- (b) fill vacancies on the board of directors or in any committee which has the authority of the board;
- (c) amend or repeal Bylaws or adopt new Bylaws;
- (d) amend or repeal any resolution of the board of directors which by its express terms is not so amendable or repealable;
- (e) appoint any other committees of the board of directors or the members of these committees;
- (f) expend corporate funds to support a nominee for director; or
- (g) approve any transaction;
- (i) to which the corporation is a party and one or more directors have a material financial interest; or
- (ii) between the corporation and one or more of its directors or between the corporation or any person in which one or more of its directors have a material financial interest.

5.02 Meetings and Action of Committees

Meetings and action of the committees shall be governed by and held and taken in accordance with, the provisions of Article IV of these Bylaws concerning meetings of the directors, with such changes in the context of those Bylaws as are necessary to substitute the committee and its members for the board of directors and its members, except that the time for regular meetings of committees may be determined either by resolution of the board of directors or by resolution of the committee. Special meetings of the committee may also be called by resolution of the board of directors. Notice of special meetings of committees shall also be given to any and all alternate members, who shall have the right to attend all meetings of the committee. Minutes shall be kept of each meeting of any committee and shall be filed with the corporate records. The board of directors may adopt rules for the governing of the committee not inconsistent with the provision of these Bylaws.

5.03 Informal Action By The Board of Directors

Any action required or permitted to be taken by the board of directors at a meeting may be taken without a meeting if consent in writing, setting forth the action so taken, shall be agreed by the consensus of a quorum. For purposes of this section, an e-mail transmission from an e-mail address on record constitutes a valid writing. The intent of this provision is to allow the board of directors to use email to approve actions, as long as a quorum of board members gives consent.

ARTICLE VI

OFFICERS

6.01 Board Officers

The officers of the corporation shall be a board president, vice-president, secretary, and treasurer, all of whom shall be chosen by, and serve at the pleasure of, the board of directors. Each board officer shall have the authority and shall perform the duties set forth in these Bylaws or by resolution of the board or by direction of an officer authorized by the board to prescribe the duties and authority of other officers. The board may also appoint additional vice-presidents and such other officers as it deems expedient for the proper conduct of the business of the corporation, each of whom shall have such authority and shall perform such duties as the board of directors may determine. One person may hold two or more board offices, but no board officer may act in more than one capacity where action of two or more officers is required.

6.02 Term of Office

Each officer shall serve a one-year term of office and may not serve more than three (3) consecutive terms of office. Unless unanimously elected by the board at the end of his/her three (3) year terms or to fill a vacancy in an officer position, each board officer's term of office shall begin upon the adjournment of the board meeting at which elected and shall end upon the adjournment of the board meeting during which a successor is elected.

6.03 Removal and Resignation

The board of directors may remove an officer at any time, with or without cause. Any officer may resign at any time by giving written notice to the corporation without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party. Any resignation shall take effect at the date of the receipt of the notice or at any later time specified in the notice, unless otherwise specified in the notice. The acceptance of the resignation shall not be necessary to make it effective.

6.04 Board President

The board president shall be the chief volunteer officer of the corporation. The board president shall lead the board of directors in performing its duties and responsibilities, including, if present, presiding at all meetings of the board of directors, and shall perform all other duties incident to the office or properly required by the board of directors.

6.05 Vice President

In the absence or disability of the board president, the ranking vice-president or vice-president designated by the board of directors shall perform the duties of the board president. When so acting, the vice-president shall have all the powers of and be subject to all the restrictions upon the board president. The vice-president shall have such other powers and perform such other duties prescribed for them by the board of directors or the board president. The vice-president

shall normally accede to the office of board president upon the completion of the board president's term of office.

6.06 Secretary

The secretary shall keep or cause to be kept a book of minutes of all meetings and actions of directors and committees of directors. The minutes of each meeting shall state the time and place that it was held and such other information as shall be necessary to determine the actions taken and whether the meeting was held in accordance with the law and these Bylaws. The secretary shall cause notice to be given of all meetings of directors and committees as required by the Bylaws. The secretary shall have such other powers and perform such other duties as may be prescribed by the board of directors or the board president. The secretary may appoint, with approval of the board, a director to assist in performance of all or part of the duties of the secretary.

6.07 Treasurer

The treasurer shall be the lead director for oversight of the financial condition and affairs of the corporation. The treasurer shall oversee and keep the board informed of the financial condition of the corporation and of audit or financial review results. In conjunction with other directors or officers, the treasurer shall oversee budget preparation and shall ensure that appropriate financial reports, including an account of major transactions and the financial condition of the corporation, are made available to the board of directors on a timely basis or as may be required by the board of directors. The treasurer shall perform all duties properly required by the board of directors or the board president. The treasurer may appoint, with approval of the board a qualified fiscal agent or member of the staff to assist in performance of all or part of the duties of the treasurer.

6.08 Non-Director Officers

The board of directors may designate additional officer positions of the corporation and may appoint and assign duties to other non-director officers of the corporation.

ARTICLE VII **CONTRACTS, CHECKS, LOANS,** **INDEMNIFICATION AND RELATED MATTERS**

7.01 Contracts and other Writings

Except as otherwise provided by resolution of the board or board policy, all contracts, deeds, leases, mortgages, grants, and other agreements of the corporation shall be executed on its behalf by the treasurer or other persons to whom the corporation has delegated authority to execute such documents in accordance with policies approved by the board.

7.02 Checks, Drafts

All checks, drafts, or other orders for payment of money, notes, or other evidence of

indebtedness issued in the name of the corporation, shall be signed by such officer or officers, agent or agents, of the corporation and in such manner as shall from time to time be determined by resolution of the board.

7.03 Deposits

All funds of the corporation not otherwise employed shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depository as the board or a designated committee of the board may select.

7.04 Loans

No loans shall be contracted on behalf of the corporation and no evidence of indebtedness shall be issued in its name unless authorized by resolution of the board. Such authority may be general or confined to specific instances.

7.05 Indemnification

(a) Mandatory Indemnification. The corporation shall indemnify a director or former director, who was wholly successful, on the merits or otherwise, in the defense of any proceeding to which he or she was a party because he or she is or was a director of the corporation against reasonable expenses incurred by him or her in connection with the proceedings.

(b) Permissible Indemnification. The corporation shall indemnify a director or former director made a party to a proceeding because he or she is or was a director of the corporation, against liability incurred in the proceeding, if the determination to indemnify him or her has been made in the manner prescribed by the law and payment has been authorized in the manner prescribed by law.

(c) Advance for Expenses. Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the corporation in advance of the final disposition of such action, suit or proceeding, as authorized by the board of directors in the specific case, upon receipt of (I) a written affirmation from the director, officer, employee or agent of his or her good faith belief that he or she is entitled to indemnification as authorized in this article, and (II) an undertaking by or on behalf of the director, officer, employee or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by the corporation in these Bylaws.

(d) Indemnification of Officers, Agents and Employees. An officer of the corporation who is not a director is entitled to mandatory indemnification under this article to the same extent as a director. The corporation may also indemnify and advance expenses to an employee or agent of the corporation who is not a director, consistent with GEORGIA Law and public policy, provided that such indemnification, and the scope of such indemnification, is set forth by the general or specific action of the board or by contract.

ARTICLE VIII
MISCELLANEOUS

8.01 Books and Records

The corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of all meetings of its board of directors, a record of all actions taken by board of directors without a meeting, and a record of all actions taken by committees of the board. In addition, the corporation shall keep a copy of the corporation's Articles of Incorporation and Bylaws as amended to date.

8.02 Fiscal Year

The fiscal year of the corporation shall be from January 1 to December 31 of each year.

8.03 Conflict of Interest

The board shall adopt and periodically review a conflict of interest policy to protect the corporation's interest when it is contemplating any transaction or arrangement which may benefit any director, officer, employee, affiliate, or member of a committee with board-delegated powers.

8.04 Nondiscrimination Policy

The officers, directors, committee members, employees, and persons served by this corporation shall be selected entirely on a nondiscriminatory basis with respect to age, sex, race, religion, national origin, and sexual orientation. It is the policy of FOUNDATION FOR INTER ETHNIC RESTORATION not to discriminate on the basis of race, creed, ancestry, marital status, gender, sexual orientation, age, physical disability, veteran's status, political service or affiliation, color, religion, or national origin.

8.05 Bylaw Amendment

These Bylaws may be amended, altered, repealed, or restated by a vote of the majority of the board of directors then in office at a meeting of the Board, provided, however,

(a) that no amendment shall be made to these Bylaws which would cause the corporation to cease to qualify as an exempt corporation under Section 501 (c)(4) of the Internal Revenue Code or the corresponding section of any future Federal tax code; and,

(b) that an amendment does not affect the voting rights of directors. An amendment that does affect the voting rights of directors further requires ratification by a two-thirds ($\frac{2}{3}$) vote of a quorum of directors at a Board meeting.

(c) that all amendments be consistent with the Articles of Incorporation.

ARTICLE IX

COUNTERTERRORISM AND DUE DILIGENCE POLICY

In furtherance of its exemption by contributions to other organizations, domestic or foreign, FOUNDATION FOR INTER ETHNIC RESTORATION shall stipulate how the funds will be used and shall require the recipient to provide the corporation with detailed records and financial proof of how the funds were utilized.

Although adherence and compliance with the US Department of the Treasury's publication the "Voluntary Best Practice for U.S. Based Charities" is not mandatory, FOUNDATION FOR INTER ETHNIC RESTORATION willfully and voluntarily recognizes and puts to practice these guidelines and suggestions to reduce, develop, re-evaluate and strengthen a risk-based approach to guard against the threat of diversion of donated funds or exploitation of social activity by terrorist organizations and their support networks.

FOUNDATION FOR INTER ETHNIC RESTORATION shall also comply and put into practice the federal guidelines, suggestion, laws and limitation set forth by pre-existing U.S. legal requirements related to combating terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) in regard to its foreign activities.

ARTICLE X

DOCUMENT RETENTION POLICY

10.01 Purpose

The purpose of this document retention policy is establishing standards for document integrity, retention, and destruction and to promote the proper treatment of FOUNDATION FOR INTER ETHNIC RESTORATION records.

10.02 Policy

Section 1. General Guidelines. Records should not be kept if they are no longer needed for the operation of the business or required by law. Unnecessary records should be eliminated from the files. The cost of maintaining records is an expense which can grow unreasonably if good housekeeping is not performed. A mass of records also makes it more difficult to find pertinent records.

From time to time, FOUNDATION FOR INTER ETHNIC RESTORATION may establish retention or destruction policies or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that warrant special consideration are identified below. While minimum retention periods are established, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention, as well as the exception for litigation relevant documents and any other

pertinent factors.

Section 2. Exception for Litigation Relevant Documents. FOUNDATION FOR INTER ETHNIC RESTORATION expects all officers, directors, and employees to comply fully with any published records retention or destruction policies and schedules, provided that all officers, directors, and employees should note the following general exception to any stated destruction schedule: If you believe, or the FOUNDATION FOR INTER ETHNIC RESTORATION informs you, that corporate records are relevant to litigation, or potential litigation (i.e. a dispute that could result in litigation), then you must preserve those records until it is determined that the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records.

Section 3. Minimum Retention Periods for Specific Categories.

(a) Corporate Documents. Corporate records include the corporation's Articles of Incorporation, By-Laws and IRS Form 1024-A, Application for Recognition of Exemption. Corporate records should be retained permanently. IRS regulations require that the Form 1024-A be available for public inspection upon request.

(b) Tax Records. Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other documents concerning the corporation's revenues. Tax records should be retained for at least ten (10) years from the date of filing the applicable return.

(c) Employment Records/Personnel Records. State and federal statutes require the corporation to keep certain recruitment, employment and personnel information. The corporation should also keep personnel files that reflect performance reviews and any complaints brought against the corporation or individual employees under applicable state and federal statutes. The corporation should also keep in the employee's personnel file all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel. Employment applications should be retained for three years. Retirement and pension records should be kept permanently. Other employment and personnel records should be retained for seven (7) years.

(d) Board and Board Committee Materials. Meeting minutes should be retained in perpetuity in the corporation's minute book. A clean copy of all other Board and Board Committee materials should be kept for no less than three (3) years by the corporation.

(e) Press Releases/Public Filings. The corporation should retain permanent copies of all press releases and publicly filed documents under the theory that the corporation should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the corporation.

(f) Legal Files. Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten (10) years.

(g) Marketing and Sales Documents. The corporation should keep final copies of marketing and sales documents for the same period of time it keeps other corporate files, generally three (3)

years. An exception to the three-year policy may be sales invoices, contracts, leases, licenses, and other legal documentation. These documents should be kept for at least three (3) years beyond the life of the agreement.

(h) Development/Intellectual Property and Trade Secrets. Development documents are often subject to intellectual property protection in their final form (e.g., patents and copyrights). The documents detailing the development process are often also of value to the corporation and are protected as a trade secret where the corporation:

- (i)** derives independent economic value from the secrecy of the information; and
- (ii)** has taken affirmative steps to keep the information confidential.

The corporation should keep all documents designated as containing trade secret information for at least the life of the trade secret.

(i) Contracts. Final, execution copies of all contracts entered into by the corporation should be retained. The corporation should retain copies of the final contracts for at least three (3) years beyond the life of the agreement, and longer in the case of publicly filed contracts.

(j) Correspondence. Unless correspondence falls under another category listed elsewhere in this policy, correspondence should generally be saved for two (2) years.

(k) Banking and Accounting. Accounts payable ledgers and schedules should be kept for seven (7) years. Bank reconciliations, bank statements, deposit slips and checks (unless for important payments and purchases) should be kept for three (3) years. Any inventories of products, materials, and supplies and any invoices should be kept for seven (7) years.

(l) Insurance. Expired insurance policies, insurance records, accident reports, claims, etc. should be kept permanently.

(m) Audit Records. External audit reports should be kept permanently. Internal audit reports should be kept for three (3) years.

Section 4. Electronic Mail. E-mail that needs to be saved should be either:

- (i)** printed in hard copy and kept in the appropriate file; or
- (ii)** downloaded to a computer file and kept electronically or on disk as a separate file. The retention period depends upon the subject matter of the e-mail, as covered elsewhere in this policy.

ARTICLE XI
Transparency and Accountability
Disclosure of Financial Information With The General Public

11.01 Purpose

By making full and accurate information about its mission, activities, finances, and governance publicly available, FOUNDATION FOR INTER ETHNIC RESTORATION practices and encourages transparency and accountability to the general public. This policy will:

- (a) indicate which documents and materials produced by the corporation are presumptively open to staff and/or the public.
- (b) indicate which documents and materials produced by the corporation are presumptively closed to staff and/or the public.
- (c) specify the procedures whereby the open/closed status of documents and materials can be altered.

The details of this policy are as follow:

11.02 IRS documents and Financial Statements

Pursuant to IRS guidelines, the FOUNDATION FOR INTER ETHNIC RESTORATION will make publicly available:

- a) a copy of the complete application and any supporting documents.
- b) any correspondence between the organization and the IRS concerning Form 1024-A, including Form 2848.
- c) the letter the IRS issues approving exemption.
- d) annual information returns (Form 990, 990-EZ, or 990-N) including schedules, except for the names and addresses of contributors and other identifying information about contributors.
- e) its Internal Revenue forms, Bylaws, conflict of interest policy, and financial statements.

11.03 Means and Conditions of Disclosure

FOUNDATION FOR INTER ETHNIC RESTORATION shall make the aforementioned documents available at its website www.fieratlanta.org and for copying or inspection at its office.

11.04 IRS Annual Information Returns (Form 990)

FOUNDATION FOR INTER ETHNIC RESTORATION shall submit the Form 990 to its board of directors prior to the filing of the Form 990. While neither the approval of the Form 990 or a

review of the 990 is required under Federal law, the corporation's Form 990 shall be submitted to each member of the board of directors via (hard copy or email) at least 10 days before the Form 990 is filed with the IRS.

11.05 Board

(a) All board deliberations shall be open to the public except where the board passes a motion to make any specific portion confidential.

(b) All board minutes shall be open to the public once accepted by the board, except where the board passes a motion to make any specific portion confidential.

(c) All papers and materials considered by the board shall be open to the public following the meeting at which they are considered, except where the board passes a motion to make any specific paper or material confidential.

11.06 Staff Records

(a) All staff records shall be available for consultation by the staff member concerned or by their legal representatives.

(b) No staff records shall be made available to any person outside the corporation except the authorized governmental agencies.

(c) Within the corporation, staff records shall be made available only to those persons with managerial or personnel responsibilities for that staff member, except that

(d) Staff records shall be made available to the board when requested.

11.07 Donor Records

(a) All donor records shall be available for consultation by the members and donors concerned or by their legal representatives.

(b) No donor records shall be made available to any other person outside the corporation except the authorized governmental agencies.

(c) Within the corporation, donor records shall be made available only to those persons with managerial or personnel responsibilities for dealing with those donors, except that;

(d) donor records shall be made available to the board when requested.

ARTICLE XII
CODES OF ETHICS AND WHISTLEBLOWER POLICY

12.01 Purpose

FOUNDATION FOR INTER ETHNIC RESTORATION requires and encourages directors, officers and employees to observe and practice high standards of business and personal ethics in the conduct of their duties and responsibilities. The employees and representatives of the corporation must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. It is the intent of FOUNDATION FOR INTER ETHNIC RESTORATION to adhere to all laws and regulations that apply to the corporation and the underlying purpose of this policy is to support the corporation's goal of legal compliance. The support of all corporate staff is necessary to achieving compliance with various laws and regulations.

12.02 Reporting Violations

If any director, officer, staff or employee reasonably believes that some policy, practice, or activity of FOUNDATION FOR INTER ETHNIC RESTORATION is in violation of law, a written complaint must be filed by that person with the vice president or the board president.

12.03 Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false shall be subject to civil and criminal review.

12.04 Retaliation

Said person is protected from retaliation only if she/he brings the alleged unlawful activity, policy, or practice to the attention of FOUNDATION FOR INTER ETHNIC RESTORATION and provides the FOUNDATION FOR INTER ETHNIC RESTORATION with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to individuals that comply with this requirement.

FOUNDATION FOR INTER ETHNIC RESTORATION shall not retaliate against any director, officer, staff or employee who in good faith, has made a protest or raised a complaint against some practice of FOUNDATION FOR INTER ETHNIC RESTORATION or of another individual or entity with whom FOUNDATION FOR INTER ETHNIC RESTORATION has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.

FOUNDATION FOR INTER ETHNIC RESTORATION shall not retaliate against any director, officer, staff or employee who disclose or threaten to disclose to a supervisor or a public body, any activity, policy, or practice of FOUNDATION FOR INTER ETHNIC RESTORATION that the individual reasonably believes is in violation of a law, or a rule, or regulation mandated

This policy shall be made available to all directors, officers, staffs or employees and they shall have the opportunity to ask questions about the policy.

ARTICLE XIII
AMENDMENT OF ARTICLES OF INCORPORATION

13.01 Amendment

Any amendment to the Articles of Incorporation may be adopted by approval of two-thirds (2/3) of the board of directors.

CERTIFICATE OF ADOPTION OF BYLAWS

I do hereby certify that the above stated Bylaws of FOUNDATION FOR INTER ETHNIC RESTORATION were approved by the FOUNDATION FOR INTER ETHNIC RESTORATION board of directors on JULY 6, 2020 and constitute a complete copy of the Bylaws of the corporation.



CHRISTINA SOMPHONE, Secretary

Date: 07/07/2020