



**POLICIES GOVERNING
NATIONAL CHAPTERS OF FOUNDING FORWARD**

[June 1, 2024]

1. Purpose.

- A. The purpose of Founding Forward includes creating and building an understanding of the spirit and philosophy of the Constitution and Bill of Rights, particularly among the rising generation. To that end, we welcome students and teachers to our campus in Valley Forge, PA for educational programs that inspire them to maintain the vitality of America's founding charters and ideals.
- B. The purpose of each local chapter of Founding Forward ("Chapter") is to recruit and sponsor students and teachers to attend our on-campus programs and other programs of the Founding Forward. All Chapter activities must support that objective. The Chapters may also engage in local events and programs as approved by the Founding Forward.

2. Tax-Exempt Status and Tax-Deductibility of Charitable Contributions.

- A. Founding Forward is a tax-exempt charitable and educational organization under Section 501(c)(3) of the Internal Revenue Code ("Code"). Charitable contributions to Founding Forward are tax-deductible.
- B. Chapters that are parties to the Founding Forward National Chapters Group Exemption Agreement shall be Subordinate Organizations under an IRS Group Exemption for Founding Forward with respect to which the Central Organization is Freedoms Foundation at Valley Forge, LLC, whose sole member is Founding Forward. As a Subordinate Organization of a Central Organization, the Chapters are themselves considered to be tax tax-exempt charitable and educational organization under Section 501(c)(3) of the Code, charitable contributions to which are tax-deductible.
- C. Chapters shall comply with IRS requirements regarding issuing tax acknowledgments to donors making charitable contributions to Chapters.
- D. Founding Forward and its Chapters are prohibited from engaging in political activity. No communication, event, meeting, or program hosted or sponsored by or at the Foundation or a local chapter may be used to promote or oppose any political campaign, candidate, or party. No one may use any Founding Forward or Chapter position, affiliation, or resource to promote or oppose any political campaign, candidate, or party.
- E. Founding Forward annually prepares and submits to the IRS Form 990, Return of Organization Exempt from Income Tax, on behalf of its Chapters. Each Chapter must timely provide an annual financial report in compliance with our instructions. The fiscal year of the Founding Forward and each of its Chapters runs with the calendar year. Chapters are subject to audit at the Foundation's discretion.



3. Governance.

- A. Each Chapter must adopt articles of association consistent with the Articles of Incorporation of Founding Forward and these policies and any changes to such articles of association shall require the approval of Founding Forward.
- B. Founding Forward has promulgated model Chapter articles of association. Local Chapters are encouraged, but not required, to adopt the model articles of association. Any variation from the model articles of association shall require the approval of Founding Forward.

4. Board, Officers and Membership.

- A. The business of a Chapter shall be run by the Chapter's Board of Trustees, which must consist of at least a president (who shall also serve as the board chair), a secretary, and a treasurer. Additional officers may be designated if desired.
- B. Chapters may set their own membership guidelines and dues. Founding Forward imposes no dues or membership fees on its Chapters. Chapters support Founding Forward primarily by sending students and teachers to its programs. Chapters may also be invited, but not required, to participate in other fundraising efforts for the Founding Forward.

5. Inclusion. If the Constitution prohibits discrimination on a particular basis, then so does Founding Forward. All participants in the American experiment are welcome in our chapters and programs.

6. Insurance. Founding Forward does not provide Directors and Officers insurance for Chapters. It is recommended, but not required, that each chapter procure its own Directors and Officers Insurance.

7. Youth and Adult Protection. All Chapter officers, board members and Chapter members working directly with students and/or chaperoning students to Founding Forward must obtain state required background clearances for working with youth and must adhere to the Youth and Adult Protection Policy of Founding Forward.

8. Use of Logo. Each Chapter is authorized and should use the name and logo of Founding Forward exactly as trademarked. The name and logo may not be used in conjunction with any other font, arrangement, symbol, or design.