

A Million Thanks, Inc.

For the Purposes of Granting Quality of Life Wishes To Injured Veterans

Wish Grant Award Policies and Procedures

I. General

1.1 Purpose. One of the charitable purposes of A Million Thanks, Inc. (subsequently referred to as the “Foundation”) is to provide wish grant awards to injured U.S. military veterans, as outlined by the Veterans Affairs, who were injured on or after October 7, 2001 in the course of their active duties while enlisted, warranted, or commissioned in the United States Army, United States Navy, United States Marine Corps, United States Air Force, United States Coast Guard, the Federated National Guard, or any activated reserve unit thereof. The following procedures, as they may be amended from time to time, shall be interpreted so as to ensure the Foundation’s compliance with all applicable requirements of the Internal Revenue Code, any accompanying Treasury Regulations, and guidance from the Internal Revenue Service.

1.2 Wish Grants. The Foundation has established the wish grant mission, which will hereinafter be referred to as “Award(s).” In accordance with these policies and procedures, the Awards shall be granted by the Foundation on a rolling basis, to the extent (and at the sole discretion of the Foundation) qualifying and deserving applicants exist, and shall be administered on an objective and nondiscriminatory basis.

II. Eligibility

2.1 General. An applicant who satisfies the service requirement of Section 2.2 is eligible to apply for an Award provided that the applicant also satisfies the injury requirement of Section 2.3 and is not disqualified under Section 2.4.

2.2 Service. An applicant must have been injured in the line of duty while enlisted, warranted, or commissioned in the United States Army, United States Navy, United States Marine Corps, United States Air Force, United States Coast Guard, the Federated National Guard, or any activated reserve unit thereof during military operations, as defined by the United States Department of Defense, in connection with the Global War on Terrorism (or any successor campaign thereof), and particularly such related military operations in Afghanistan and Iraq conducted after October 7, 2001.

2.3 Injury. An applicant for an Award must have suffered a physical or psychological injury during the course of their service as outlined in Section 2.1. A physical injury is defined as harm to a person’s body that creates a substantial risk of death, or that causes serious disfigurement, serious impairment of health or serious loss or impairment of the function of any bodily organ. A psychological injury is considered a mental harm, suffering, damage, impairment, or dysfunction caused to a person as a direct result of some action or failure to act by some individual. The psychological injury must reach a degree of disturbance of the pre-existing psychological/psychiatric state

such that it interferes in some significant way with the individual's ability to function. Typically, a psychological injury may involve Post Traumatic Stress Disorder (PTSD), Traumatic Brain Injury (TBI), a concussion, chronic pain, or a disorder that involves mood or emotions. These disorders may manifest separately or in combination (co-morbidity). In particular, psychological injuries will require a higher level of verification and review of documents and medical records completed by medical doctors in good standing with their governing boards.

Any injury sustained, whether physical or psychological, must be the direct result of operational duty, occurring in the line of duty, while serving in the military as outlined in Section 2.2. Persons whose injuries result from recreational actions or injuries incurred that are not deemed to be in the line of duty will not be considered for an award.

2.4 Disqualified Applicants. Anyone who is an officer or director of the Foundation, or who is a member of the Award Committee of the Foundation, or who is an employee of the Foundation, or who is an immediate family member of any of the foregoing individuals, is ineligible to apply for an Award. An "Immediate family member" is defined as spouse, domestic partner, cohabitant, child, stepchild, grandchild, parent, stepparent, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, great grandparent, brother, sister, half-brother, half-sister, stepsibling, brother-in-law, sister-in-law, aunt, uncle, niece, nephew, or first cousin (that is, a child of an aunt or uncle).

III. Application

3.1 General. (a) In order to be considered for an Award, an applicant must submit a complete application consisting of all applicable items described in Sections 3.2 through 3.7. (b) Incomplete applications received by the Foundation may be either discarded without consideration or considered on a case-by-case basis, at the sole discretion of the Foundation. (c) An application will be deemed complete by the Foundation if it contains all items described in Sections 3.2 through 3.6

3.2 Identifying Information. All applicants must submit their full legal name, social security number, date of birth, current address, and permanent address (if different from the current address) to the Foundation. If an applicant is not a United States citizen, then he or she must also submit a photocopy of their passport information and their alien registration card to the Foundation.

3.3 Complete Application. All applicants must submit a completed application, which includes signatures and consent where necessary.

3.4 Service Record. All applicants must submit a certified copy of their United States service record, sufficiently demonstrating that the service requirement found in Section 2.2 has been satisfied.

3.5 Proof of Injury. All applicants must submit official copies of their medical records, and verification from a medical doctor of their injury as outlined in Section 2.3

3.6 Additional Requests for Information. The Foundation reserves the right to request additional supporting materials from an applicant as it may deem appropriate in a given circumstance to clarify the applicant's eligibility.

3.7 Website Application. The Foundation may maintain all application information pertaining to the Awards and any application forms on its website at www.amillionthanks.org.

IV. Selection

4.1 General. The Foundation, at its sole and absolute discretion, shall select among the applicants for an Award. The Foundation shall mail or e-mail written notification(s) to the successful applicant(s).

4.2 Reviewers of Applications

(a) Status of Reviewers. The applications received by the Foundation may be reviewed, and any Awards decided by, either the full Board of Directors, or a subset of the Board of Directors, and/or one or more delegated individuals on behalf of the Foundation. These reviewers and decision-makers shall be known as the Award Selection Committee.

(b). Confidentiality Required. Every member of the Award Selection Committee shall abide by the Foundation's Confidentiality Policy and Procedures, a copy of which is attached hereto at Appendix A. Financial and other personal information reviewed or considered by the Award Selection Committee, as well as their discussions and deliberations, shall be kept strictly confidential.

(c). Conflicts of Interest to be Avoided. Even if not otherwise required under the Conflict of Interest Policy which is attached hereto at Appendix A, every member of the Award Selection Committee:

- I. Shall disclose any personal knowledge of and relationship with any applicant under consideration;
- II. shall refrain from participation in the Award process in a circumstance where he or she would derive, directly or indirectly, any private benefit if any potential recipient or recipients are selected over others;
- III. shall avoid (other than answering factual questions about the process or requesting additional information) any personal contact with the family members of any applicant under consideration; and
- IV. shall avoid any personal contact with a donor who seeks to know about or influence the decisions of the Award Selection Committee.

4.3 Selection Process. All applications will be reviewed for completeness as outlined in the previous section. The review will be conducted by the Executive Director of the Foundation or an individual or group of individuals appointed by the Executive Director who are employees of the Foundation. Upon verification of a complete application, it

will be presented to the Award Selection Committee. Upon the receipt of the application, the Award Selection Committee will review and recommend if the Foundation should initiate a medical and service record review of the applicant. If recommended to proceed, the Executive Director, or individual or group of individuals appointed by the Executive Director, will conduct the medical and service record review. Once the review is complete, the entire application package, and all findings, will be submitted to the Award Selection Committee for final approval. All unsuccessful applicants will be notified via e-mail.

4.4 Types of Awards. The Awards that applicants request will be considered on a case-by-case basis. Each Award must improve the quality of life of the applicant. Award applications which request payment for any type of back payment or debt that the applicant owes will not be considered.

(a) Terms.

The Foundation reserves the right to impose additional, minor and reasonable restrictions and/or requirements upon the Awards.

4.5 Factors. The Foundation shall limit its consideration to the following information: The Foundation's consideration of information on behalf of any applicant shall be limited to the information submitted by the applicant in his or her application or any amplifying information subsequently requested by the Foundation and submitted by the applicant.

4.6 Prohibited Factors. The Foundation shall not consider such factors as the applicant's (or a relative of the applicant's) race, ethnicity, gender, creed, religion, national origin, sexual orientation, handicap, familial status, or marital status. The applicant's (or a relative of the applicant's) past, present or future employment shall not be considered by the Foundation.

4.7 Additional Prohibition. In addition to the above prohibitions and limitations, if for any other reason the Award Selection Committee believes that a particular Award may be used for a purpose that is inconsistent with their belief of improving the quality of life of the Award recipient, it shall be rejected.

V. Assistance Provided through the Awards

5.1 Amount. The Foundation, in its sole discretion, may set the target amount for fundraising for the Award of any successful applicant that has been selected by the Foundation.

5.2 Payment. Award payment shall be paid by the Foundation directly to the service provider or organization, which is providing physical items for the Award. No cash payment, or other type of payment, will be paid directly to the Award recipient.

VI Additional Applications

6.1 Repeat Applications. If an applicant receives notice of their Award not being selected by the Foundation, the applicant must wait at least six (6) months before submitting another application.

6.2 Duplicate or Subsequent Applications. Once an Award has been approved and granted, the Foundation will not consider another Award application from that individual.

VII Pre-selected Applicants

7.1 Pre-selected Recipients Prohibited. There shall be no tacit agreement or understanding between any donor and any Award Selection Committee member, employee, director, officer, agent, or representative of the Foundation that a particular donation shall result in an Award applicant being approved by the Award Selection Committee. The Award Selection Committee shall neither be informed of, nor take into consideration, the desires of any donor when determining approval of Award applicants.

VIII. Recordkeeping Requirements for the Foundation

8.1 Record Retention. The Foundation shall retain all information obtained by it in connection with each Award application, including but not limited to documents used to evaluate the qualifications of potential Award recipients, the identification of recipients of Awards, the amount of each Award, and any additional information the Foundation obtains in complying with these Procedures. Such information shall be retained for no fewer than *three years* after the filing of the Foundation's annual information return for the period in which the last installment of such Award was paid. Information pertaining to unsuccessful applicants for Awards shall be kept along with information on successful applicants.

8.2 Confidentiality Maintained. As previously stated, while the Foundation has such information in its possession, it shall treat such information as confidential, and it shall utilize, transmit, maintain and destroy such information only in accordance with its internal policy regarding confidential information.

Appendix A

A Million Thanks Confidentiality Policies and Procedures

A Million Thanks, Inc.

Confidentiality Policy and Procedures

A. General Policy

All information that is not publicly known concerning donors, former donors, staff, former staff, volunteers, former volunteers, award applicants, award recipients, (“Covered Persons”) including but not limited to financial information, medical information, or other personal information, as well as other business information of A Million Thanks, Inc. (including that of any Fictitious Business Names (“FBN”) operating under A Million Thanks, Inc.) is confidential (“Confidential Information”).

Employees, board members, and committee members are free to discuss Confidential Information with other employees, board members, or committee members, or with professional advisors to AMT, if they either already know or have a need to know such information, but they are not permitted to disclose Confidential Information at other times or with other individuals.

AMT expects all Covered Persons to respect the privacy of such Confidential Information strictly. General information, policy statements or statistical material that is not identified with any individual or family is not classified as confidential. Staff and volunteers are responsible for maintaining the confidentiality of all Confidential Information.

B. Specific Requirements of the Policy

The operation of A Million Thanks (“AMT”) requires the maintenance and management of donor and applicant records. These records may contain sensitive information that has been shared with or developed on a confidential basis. Protecting donor and applicant confidentiality is an essential part of fulfilling AMT’s exempt purposes.

1. **Confidentiality of Records:** We will maintain the confidentiality of donor and applicant records, as well as fund information. Records will normally be available to staff as needed to fulfill their duties. AMT’s auditors, legal counsel and other contractors are authorized to review donor, applicant, and fund records as required for the purposes for which they are engaged. Other third parties are not to be provided such information.

All persons accessing donor/prospect or fund records in the conduct of AMT business shall maintain the confidentiality of said records. Staff may share information with

donors, fund beneficiaries, and grantees pertaining to their own gifts, funds, grants, etc. Except in those instances, any copies of Confidential Information shall not be held outside the office for extended periods, and are to be destroyed as soon as possible.

2. **Publication of Donor Names:** We will not publish identifying information of a donor or the amount of any donor's gift without the permission of the donor. We are required to provide donor information on our Forms 990, Schedule B (as indicated below), but we will not publish that information.

3. **Memorial/Tribute Gifts:** The names of donors of memorial or tribute gifts may be released to the honoree, next of kin, or an appropriate member of the immediate family, unless otherwise specified by the donor. Gift amounts are not to be released without the express consent of the donor.

4. **Anonymous Gifts:** Anonymous gifts to AMT may be accepted and the name of the donor and size of the gift may be withheld from the directors, if so requested by the donor.

5. **Confidentiality of AMT Business:** Discussions that take place in the context of AMT's operations require discretion, including discussions pertaining to grantmaking, personnel issues, development activities, operational fundraising, investment management, etc. The positions or statements of individual board members, advisors, or staff should not be discussed outside of official meetings and processes. The content of AMT business, including any documents and the analysis of such documents, should not be discussed or shared outside official meetings and processes.

6. **Discussion of Information:** Confidential Information about donors, applicants, grantees, and their families and friends will not be discussed for any reason except on a need-to-know basis.

7. **Required Disclosures:** AMT will comply with all public disclosure requirements, including the open availability of its Forms 990 information returns. This Confidentiality Policy shall not be construed in any manner to prevent AMT from disclosing information to taxing authorities or other governmental agencies or courts having regulatory control or jurisdiction over AMT. However, all staff, volunteers, and contractors must hold strictly confidential all information of a private nature, including, but not limited to, all items explicitly discussed in this policy.

**A Million Thanks, Inc. (“AMT”)
Conflict of Interest Policy**

Article I -- Purpose

1. The purpose of this Board conflict of interest policy is to protect AMT’s interests when it is contemplating entering into a transaction or arrangement that might benefit the private interests of an officer or director of AMT [“Organization”] or might result in a possible excess benefit transaction.
2. This policy is intended to supplement, but not replace, any applicable state and federal laws governing conflicts of interest applicable to nonprofit and charitable organizations.
3. This policy is also intended to identify “independent” directors.

Article II -- Definitions

1. **Interested person** -- Any director, 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 AMT has a transaction or arrangement,
 - b. A compensation arrangement with AMT or with any entity or individual with which AMT has a transaction or arrangement,
 - c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which AMT is negotiating a transaction or arrangement,
 - d. A known compensation arrangement, ownership or investment interest, or any other actual or anticipated financial arrangement with an applicant for educational assistance or a family member of such person, or an entity owned or controlled by such person or their family member.

A financial interest is not necessarily a conflict of interest. A person who has a financial interest may have a conflict of interest only if the Board or Executive Committee decides that a conflict of interest exists, in accordance with this policy.

3. **Independent Director** -- A director shall be considered “independent” for the purposes of this policy if he or she is “independent” as defined in the instructions for the IRS 990 form or, until such definition is available, the director --

- a. is not, and has not been for a period of at least three years, an employee of AMT or any entity in which AMT has a financial interest;
- b. does not directly or indirectly have a significant business relationship with AMT, which might affect independence in decision-making;
- c. is not employed as an executive of another Foundation where any of AMT's executive officers or employees serve on that Foundation's compensation committee; and
- d. does not have an immediate family member who is an executive officer or employee of AMT or who holds a position that has a significant financial relationship with AMT.

4. **Conflict of Interest** - is present when, in the reasonable judgment of the Board of Directors, an interested person's stake in the transaction is such that it materially reduces the likelihood that an interested person's influence can be exercised impartially in the best interests of the Organization.

5. **Transaction** - any transaction, agreement, or arrangement between an interested person and the Organization, or between the Organization and any third party where an interested person has an interest in the transaction or any party to it. **Transaction does not include compensation arrangements between the Organization and a director, officer, or other insider that are wholly addressed under Article V, below.**

Article III -- 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 Board or Executive Committee.

2. **Recusal of Self** – Any director may recuse himself or herself at any time from involvement in any decision or discussion in which the director believes he or she has or may have a conflict of interest, without going through the process for determining whether a conflict of interest exists.

3. **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 Board or Executive Committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Board or Executive Committee members shall decide if a conflict of interest exists.

4. Procedures for Addressing the Conflict of Interest

a. An interested person may make a presentation at the Board or Executive 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 disinterested members of the Board shall then determine whether the financial interest rises to the level of a conflict of interest hereunder. If no conflict of interest exists, then the

interested party may again participate in the decision, and the Board may make its decision without need of following the procedures provided for in paragraphs (c) through (e) of this section. If a conflict of interest exists, then the interested person may not participate further in the decision, and paragraphs (c) through (e) of this section shall be followed.

c. The Chairperson of the Board or Executive Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

d. After exercising due diligence, the Board or Executive Committee shall determine whether AMT is likely to 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.

e. If a more advantageous transaction or arrangement is not reasonably likely under circumstances not producing a conflict of interest, the Board or Executive Committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in AMT'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.

5. Violations of the Conflicts of Interest Policy

a. If the Board or Executive 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 Board or Executive Committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Article IV – Records of Proceedings

The minutes of the 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 Board's or Executive 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 V – Compensation

- a. A voting member of the Board who receives compensation, directly or indirectly, from AMT 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 AMT for services is precluded from voting on matters pertaining to that member's compensation.
- c. No voting member of the Board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from AMT, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Article VI – Annual Statements

1. Each director, principal officer and member of a committee with Board delegated powers shall annually sign a statement that affirms such person:

- a. Has received a copy of the conflict of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands AMT 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.

2. Each voting member of the Board shall annually sign a statement which declares whether such person is an independent director.

3. If at any time during the year, the information in the annual statement changes materially, the director shall disclose such changes and revise the annual disclosure form.

4. The Executive Committee shall regularly and consistently monitor and enforce compliance with this policy by reviewing annual statements and taking such other actions as are necessary for effective oversight.

Article VII – Periodic Reviews

To ensure AMT 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 (if reasonably available), and the result of arm's length bargaining.

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

Article VIII – Use of Outside Experts

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