

**Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

(Rev. January 2020)

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form1023 for instructions and the latest information.**Note:** *If exempt status is approved, this application will be open for public inspection.*

Use the "?" buttons throughout this form for help in completing this application. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500.

If you cannot complete required responses within the textbox limits throughout this form, upload your additional narratives with the other required documents.

Part I Identification of Applicant

1a Full Name of Organization (exactly as it appears in your organizing document) JUSTICE CLIMATE FUND INC			b Care of Name (if applicable)		
c Mailing Address (Number, street and room/suite) 910 17TH STREET NW SUITE 820		d City WASHINGTON		e Country United States	
f State District Of Columbia		g Zip Code + 4 20006-2601	h Foreign Province (or State)		i Foreign Postal Code
2 Employer Identification Number 93-1360335		3 Month Tax Year Ends SEPTEMBER		4 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative) LENWOOD LONG	
5 Contact Telephone Number 984-263-9380		6 Fax Number (optional)		7 User Fee Submitted \$600.00	

8 Organization's Website (if available):**9** List the names, titles, and mailing addresses of your officers, directors, and/or trustees.

First Name: LENWOOD		Last Name: LONG		Title: PRESIDENT	
Mailing Address: 301 E PINE STREET SUITE 175			City: ORLANDO		
State (or Province): FL		Zip Code (or Foreign Postal Code): 32801			
First Name: MARLA		Last Name: BILONICK		Title: VICE PRESIDENT	
Mailing Address: 910 17TH STREET NW SUITE 820			City: WASHINGTON		
State (or Province): DC		Zip Code (or Foreign Postal Code): 20006			
First Name: NICOLE		Last Name: ELAM		Title: TREASURER	
Mailing Address: 1513 P STREET NW			City: WASHINGTON		
State (or Province): DC		Zip Code (or Foreign Postal Code): 20005			
First Name: CATHIE		Last Name: MAHON		Title: SECRETARY	
Mailing Address: 39 BROADWAY SUITE 2140			City: NEW YORK		
State (or Province): NY		Zip Code (or Foreign Postal Code): 10006			
First Name: HAROLD		Last Name: PETTIGREW		Title: ASSISTANT SECRETARY	
Mailing Address: 910 D STREET NW SUITE 1050			City: WASHINGTON		
State (or Province): DC		Zip Code (or Foreign Postal Code): 20024			

 Check here to add more officers, directors, and/or trustees.

Part II Organizational Structure

- 1** You must be a corporation, limited liability company (LLC), unincorporated association, or trust to be tax exempt.

Select your type of organization.

Corporation

At the end of this form, you must upload a copy of your articles of incorporation (and any amendments) that shows proof of filing with the appropriate state agency.

Limited Liability Company (LLC)

At the end of this form, you must upload a copy of your articles of organization (and any amendments) that shows proof of filing with the appropriate state agency. Also, if you adopted an operating agreement, upload a copy, along with any amendments.

Unincorporated Association

At the end of this form, you must upload 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.

Trust

At the end of this form, you must upload a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.

- 2** Enter the date you formed. (MM/DD/YYYY)

05/12/2023

- 3** Select your state (or U.S. territory) of incorporation or other formation. If you were formed under the laws of a foreign country, select Foreign Country.

Delaware

- 4** Have you adopted bylaws? If "Yes," at the end of this form, upload a current copy showing the date of adoption. If "No," explain how you select your officers, directors, or trustees.

Yes No

- 5** Are you a successor to another organization?

Yes No

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," complete Schedule G.

Part III Required Provisions in Your Organizing Document

Part III helps ensure that, when you submit this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3).

If you cannot check "Yes" in both Lines 1 and 2, your organizing document does not meet the organizational test. DO NOT file this application until you have amended your organizing document. Remember to upload your original and amended organizing documents at the end of this form.

- 1** Section 501(c)(3) requires that your organizing document limit your purposes to one or more exempt purposes within section 501(c)(3), such as charitable, religious, educational, and/or scientific purposes.

The following is an example of an acceptable purpose clause: The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Does your organizing document meet this requirement?

Yes No

- 1a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph):

Article III

- 2** Section 501(c)(3) requires that your organizing document provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

The following is an example of an acceptable dissolution clause: Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

Does your organizing document meet this requirement?

Yes No

- 2a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or indicate that you rely on state law.

Article XIV

Part IV Your Activities

1 Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document.

For each past, present, or planned activity, include information that answers the following questions:

- a. What is the activity?
- b. Who conducts the activity?
- c. Where is the activity conducted?
- d. What percentage of your total time is allocated to the activity?
- e. How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
- f. How does the activity further your exempt purposes?

Justice Climate Fund, Inc., or JCF, is a newly-formed organization that will provide funding for clean energy and climate projects that lower greenhouse gas emissions with a particular focus of driving impact in low-income communities across the United States and mobilizing financing and private capital to encourage additional clean energy and climate project deployment.

The activity will be conducted by JCF staff and consultants. Initially, JCF's activities will be initially conducted by the President, Vice President, Treasurer, and Secretary. JCF anticipates hiring additional staff beginning during its second year of operation.

JCF's activity will be conducted primarily at its office located in Washington, DC.

One hundred percent of JCF's total time will be allocated to the activity.

The activity will be funded through grant funding provided by the U.S. Environmental Protection Agency's Green House Gas Reduction Fund, or the Fund, through participation in the Fund's related competitions, and other grants and donations from miscellaneous donors. One hundred percent of JCF's overall expenses will be allocated to this activity.

The activity furthers JCF's exempt purposes by deploying capital for green activities in communities across the United States, with a particular impact in low-income communities.

Part IV Your Activities (continued)

2 Enter the 3-character NTEE Code that best describes your activities.

Or check here if you want the IRS to select the NTEE Code that best describes your activities.

3 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes" if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program.

 Yes No

4 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors? If "Yes," explain how these related individuals are eligible for goods, services, or funds.

 Yes No

5 Do you or will you support or oppose candidates in political campaigns in any way? If "Yes," explain.

 Yes No

6 Do you or will you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation.

 Yes No

Part IV Your Activities (continued)

- 6a** Did you or will you make an election to have your legislative activities measured by expenditures by filing Form 5768? Yes No
If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.

- 7** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. Yes No

- 8** Do you or will you provide educational information to the general public on budgeting, personal finance, financial literacy, saving and spending practices, the sound use of consumer credit, and/or assist individuals and families with financial problems such as credit card debt and foreclosure by providing them with counseling? If "Yes," explain. Yes No

- 9** Do you or will you make grants, loans, or other distributions to organizations? If "Yes," describe the type and purpose of the grants, loans, or distributions, how you select your recipients including submission requirements (such as grant proposals or application forms), and the criteria you use or will use to select recipients. Also describe how you ensure the grants, loans, and other distributions are or will be used for their intended purposes (including whether you require periodic or final reports on the use of funds and any procedures you have if you identify that funds are not being used for their intended purposes). Finally, describe the records you keep with respect to grants, loans, or other distributions you make and identify any recipient organizations and any relationships between you and the recipients. If "No," continue to Line 10. Yes No

JCF will make grants, loans, and other distributions to recipient organizations to support the provision of technical assistance to lessen the market bottlenecks that prevent the financing of greenhouse gas reduction activities. All distributions will be used to provide capital to finance the deployment of greenhouse gas reduction activities. Recipient organizations will be required to submit an application that includes a detailed plan for use of the distribution. JCF will use a combination of a governing board, staff, and external expert panels to review applications. Once an application has been approved, JCF will monitor the recipient organization using annual reports, quarterly check-ins, and data reporting to ensure progress is being made towards the purpose of the distribution. JCF will maintain such reports and data. In addition, JCF will use the application and ongoing reports and data reporting to analyze to further inform JCF's grantmaking and underwriting process.

Part IV Your Activities (continued)

- 9a** Do you or will you make grants, loans, or other distributions to organizations that are not recognized by the IRS as tax exempt under section 501(c)(3)? If "Yes," name and/or describe the non-section 501(c)(3) organizations to whom you do or will make distributions and explain how these distributions further your exempt purposes. Yes No

Non-501(c)(3) recipient organizations will include community-based lenders, loan funds, and community development financial institutions. JCF's distributions will further its exempt purposes by providing capital and resources to people and communities of color who have been historically excluded from mainstream climate finance to acquire zero emission technologies and support environmental justice activities that lower energy prices and reduce pollution.

- 9b** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization (if not already provided), the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 10. Yes No

- 9c** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. Yes No

- 9d** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. Yes No

- 9e** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including periodic reporting requirements, auditing grantees, site visits by your employees or compliance checks by impartial experts, etc., to verify that grant funds are being used appropriately. Yes No

Part IV Your Activities (continued)

- 9f** Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships. Yes No

- 9g** When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities. Yes No

- 9h** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? Yes No

- 9i** Will you acquire from OFAC the appropriate license and registration where necessary? Yes No

- 10** Do you or will you operate in a foreign country or countries? If "Yes," name each foreign country and region within each country in which you do or will operate and describe your operations in each one. If "No," continue to Line 11. Yes No

- 10a** When you conduct activities in foreign countries, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities. Yes No

- 10b** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? Yes No

- 10c** Will you acquire from OFAC the appropriate license and registration where necessary? Yes No

Part IV Your Activities (continued)

- 11** Are you a sponsoring organization that maintains one or more donor advised funds? If yes, please provide a complete description of your program, including the specific advice that such donors may provide. Describe in detail the control you maintain (or will maintain) over the use of the funds. Yes No

- 12** Do you or will you operate a school? Yes No
If "Yes," complete Schedule B.

- 13** Is your principal purpose or function to provide hospital or medical care? Yes No
If "Yes," complete Schedule C.

- 14** Do you or will you provide low-income housing? Yes No
If "Yes," complete Schedule F.

- 15** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? Yes No
If "Yes," complete Schedule H - Section I.

- 16** Check any of the following fundraising activities that you will undertake (check all that apply):

- | | |
|--|--|
| <input checked="" type="checkbox"/> Website, mail, email, personal, and/or phone solicitations | <input checked="" type="checkbox"/> Foundation grant solicitations |
| <input type="checkbox"/> Receive donations from another organization's website | <input checked="" type="checkbox"/> Government grant solicitations |
| <input type="checkbox"/> Bingo | <input type="checkbox"/> Other (non-bingo) gaming activities |
| <input type="checkbox"/> Other (describe) | |

- We will not engage in fundraising activities.

- 17** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements, including the names or descriptions of the organizations for which you raise funds. Yes No

Part V Compensation and Other Financial Arrangements

- 1** Do you or will you compensate officers, directors, or trustees, or do or will you have highest compensated employees, or highest compensated independent contractors? If "No," continue to Line 2. Yes No

In establishing compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors:

- 1a** Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? Yes No
- 1b** Do or will you approve compensation arrangements in advance of paying compensation? Yes No
- 1c** Do or will you document in writing the date and terms of approved compensation arrangements? Yes No
- 1d** Do or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? Yes No
- 1e** Do or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Yes No
- 1f** Do or will you record in writing both the information on which you relied to base your decision and its source? Yes No
- 1g** Do or will you have any other practices you use to set reasonable compensation? If "Yes," describe these practices. Yes No

- 2** Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If you are a hospital, answer "Yes" if your conflict of interest policy includes provisions consistent with the additional healthcare related provisions in the sample document. If "No," describe the procedures you will follow to ensure that persons who have a conflict of interest will not have influence over setting their own compensation or regarding business deals with themselves. Yes No

- 3** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Yes No

Part V Compensation and Other Financial Arrangements (continued)

- 4 Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any such transactions that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. Yes No

- 5 Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. Yes No

- 6 Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," describe each facility, the role of the other organization, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how that entity is selected, how the terms of any contract(s) are negotiated at arm's length, and how you determine you will pay no more than fair market value for services. Yes No

Part V Compensation and Other Financial Arrangements (continued)

- 7 Does or will someone other than your own employees or volunteers manage your activities or facilities? Yes No
- If "Yes," describe the activities or facilities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how these managers were or will be selected, how the terms of any contracts or other agreements were or will be negotiated, and how you determine you will pay no more than fair market value for services.

- 8 Do you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. Yes No

Part VI Financial Data

- 1 Select the option that best describes you to determine the years of revenues and expenses you need to provide.
- You completed less than one tax year.
Provide a total of three years of financial information (including the current year and two future years of reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
- You completed at least one tax year but fewer than five.
Provide a total of four years financial information (including the current year and three years of actual financial information or reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
- You completed five or more tax years.
Provide financial information for your five most recent tax years (including the current year) in the following Statement of Revenues and Expenses.

Part VI Financial Data (continued)

A. Statement of Revenues and Expenses

Type of revenue	Current tax year	4 prior tax years or 2 succeeding tax years			
		From: 05/12/2023 To: 09/30/2023	From: 10/01/2023 To: 09/30/2024	From: 10/01/2024 To: 09/30/2025	From: __/__/____ To: __/__/____
1 Gifts, grants, and contributions received (do not include unusual grants)	\$1,500,000.	\$2,000,000.	\$1,000,000.		
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 (not including the value of services generally furnished to the public without charge)					
7 Any revenue not otherwise listed above or in lines 9 - 12 below (provide an itemized list below)					
8 Total of lines 1 through 7	\$1,500,000.	\$2,000,000.	\$1,000,000.	\$0.	\$0.
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (provide an itemized list below)					
10 Total of lines 8 and 9	\$1,500,000.	\$2,000,000.	\$1,000,000.	\$0.	\$0.
11 Net gain or loss on sale of capital assets (provide an itemized list below)					
12 Unusual grants (provide an itemized list below)					
13 Total Revenue (add lines 10 through 12)	\$1,500,000.	\$2,000,000.	\$1,000,000.	\$0.	\$0.
Type of expense	Current tax year	4 prior tax years or 2 succeeding tax years			
14 Fundraising expenses	\$25,000.	\$25,000.	\$25,000.		
15 Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)					
16 Disbursements to or for the benefit of members (provide an itemized list below)					
17 Compensation of officers, directors, and trustees					
18 Other salaries and wages	\$1,260,000.	\$1,710,000.	\$810,000.		
19 Interest expense					
20 Occupancy (rent, utilities, etc.)	\$15,000.	\$15,000.	\$15,000.		
21 Depreciation and depletion					
22 Professional fees	\$50,000.	\$50,000.	\$50,000.		
23 Any expense not otherwise classified, such as program services (provide an itemized list below)					
24 Total Expenses (add lines 14 through 23)	\$1,350,000.	\$1,800,000.	\$900,000.	\$0.	\$0.

25 Itemized financial data

Part VI Financial Data (continued)

B. Balance Sheet (for your most recently completed tax year)		Year End: 09/30/2023
Assets		
1	Cash	\$150,000.
2	Accounts receivable, net	
3	Inventories	
4	Bonds and notes receivable (provide an itemized list below)	
5	Corporate stocks (provide an itemized list below)	
6	Loans receivable (provide an itemized list below)	
7	Other investments (provide an itemized list below)	
8	Depreciable assets (provide an itemized list below)	
9	Land	
10	Other assets (provide an itemized list below)	
11	Total Assets (add lines 1 through 10)	\$150,000.
Liabilities		
12	Accounts payable	\$0.
13	Contributions, gifts, grants, etc. payable	\$0.
14	Mortgages and notes payable (provide an itemized list below)	\$0.
15	Other liabilities (provide an itemized list below)	\$0.
16	Total Liabilities (add lines 12 through 15)	\$0.
Fund Balances or Net Assets		
17	Total fund balances or net assets	\$150,000.
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	\$150,000.

19 Itemized financial data

Part VII Foundation Classification

Part VII is designed to classify you as an organization that is either a private foundation or a public charity. Public charity classification is a more favorable tax status than private foundation classification. If you are a private foundation, this part will further determine whether you are a private operating foundation.

1 Select the foundation classification you are requesting from the list below.

- You are described in 509(a)(1) and 170(b)(1)(A)(vi) as an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- You are described in 509(a)(2) as an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- You are described in 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. Complete Schedule A.
- You are described in 509(a)(1) and 170(b)(1)(A)(ii) as a school. Complete Schedule B.
- You are described in 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete Schedule C.
- You are described in 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- You are described in 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- You are described in 509(a)(3) as an organization supporting either one or more organizations described in 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. Complete Schedule D.
- You are described in 509(a)(4) as an organization organized and operated exclusively for testing for public safety.
- You are a publicly supported organization and would like the IRS to decide your correct classification.
- You are a private foundation.

- 1a** As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check this box to confirm that your organizing document includes these provisions or you rely on state law.

State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or state that you rely on state law.

JCF relies on state law to meet this requirement.

- 1b** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? Yes No
If "Yes," complete Schedule H - Section II.

- 1c** Are you a private operating foundation? Yes No

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

Part VII Foundation Classification (continued)

- 1d** Describe how you meet the requirements for private operating foundation status, including how you meet the income test and either the assets test, the endowment test, or the support test. If you've been in existence for less than one year, describe how you are likely to satisfy the requirements for private operating foundation status.

- 2** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(1) and 170(b)(1)(A)(vi) in existence for five or more tax years, you must have received one-third or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities; or 10% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities and the facts and circumstances indicate you are a publicly supported organization. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive contributions from any person, company, or organization whose gifts totaled more than the 2% amount of line 8 in Part VI-A? Yes No

If "Yes," identify each person, company, or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Based on your calculations, did you receive at least one-third of your support from public sources or did you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization? Yes No

- 2a** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(2) in existence for five or more tax years, you must have normally received more than one-third of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, or a combination of these sources, and not more than one-third of your support from gross investment income and net unrelated business income. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive amounts from any disqualified persons? Yes No

If "Yes," identify each disqualified person by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Did you receive amounts from individuals or organizations other than disqualified persons that exceeded the greater of \$5,000 or 1% of the amount on line 10 of Part VI-A Statement of Revenues and Expenses? Yes No

If "Yes," identify each individual or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- iii. Based on your calculations, did you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income? Yes No

Part VIII Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

- 1 Are you submitting this application within 27 months of the end of the month in which you were legally formed? Yes No

If "No," complete Schedule E.

Part IX Annual Filing Requirements

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

- 1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N? Yes No

If "Yes," are you claiming you are excepted from filing because you are:

- A church or association of churches
- An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)
- A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577
- A school below college level affiliated with a church or operated by a religious order
- A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries
- An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)
- Other (describe)

Part X Signature

- 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, and to the best of my knowledge it is true, correct, and complete.

Lenwood Long

(Type name of signer)

PRESIDENT

(Type title or authority of signer)

06/22/2023

(Date)

Upload checklist:

- Organizing document (and any amendments)
- Bylaws, if adopted
- Form 2848, Power of Attorney and Declaration of Representative (if applicable)
- Form 8821, Tax Information Authorization (if applicable)
- Supplemental responses (if applicable)
- Expedited handling request (if applicable)

Schedule A. Churches

- 1** Do you have a written creed, statement of faith, or summary of beliefs? If "Yes," describe your written creed, statement of faith, or summary of beliefs. Yes No
-
-
- 2** Do you have a literature of your own? If "Yes," describe your literature. Yes No
-
-
- 3** Do you have a formal code of doctrine and discipline? If "Yes," describe your code of doctrine and discipline. Yes No
-
-
- 4** Describe your religious hierarchy or ecclesiastical government.
-
-
- 5** Are you part of a group of churches with similar beliefs and structures? If "Yes," explain. Yes No
-
-
- 6** Do you have a form of worship? If "Yes," describe your form of worship. Yes No
-
-
- 7** Do you have regularly scheduled religious services? If "Yes," describe the nature of the services. Yes No
-
-
- 7a** What is the average attendance at your regularly scheduled religious services?
-
- 8** Do you have an established place of worship? If "Yes," describe your established place of worship or where you meet to hold regularly scheduled religious services. Yes No
-

Schedule A. Churches (continued)

- 9** Do you have an established congregation or other regular membership group? If "No," continue to Line 10. Yes No
- 9a** How many members do you have?
- 9b** Do you have a process by which an individual becomes a member? If "Yes," describe the process. Yes No
-
- 9c** Do your members have voting rights, rights to participate in religious functions, or other rights? If "Yes," describe the rights your members have. Yes No
-
- 9d** May your members be associated with another denomination or church? Yes No
- 9e** Are all of your members part of the same family? Yes No
- 10** Do you conduct baptisms, weddings, funerals, or other religious rites? Yes No
- 11** Do you have a school for the religious instruction of the young? Yes No
- 12** Do you have ministers or religious leaders? If "Yes," describe these roles and explain whether the ministers or religious leaders are ordained, commissioned, or licensed after a prescribed course of study. Yes No
-
- 13** Do you have schools for the preparation of your ordained ministers or religious leaders? Yes No
- 14** Do you ordain, commission, or license ministers or religious leaders? If "Yes," describe the requirements for ordination, commission, or licensure. Yes No
-
- 15** Do you have other information you believe should be considered regarding your status as a church? If "Yes," explain. Yes No
-

Schedule B. Schools, Colleges, and Universities

- 1** Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on? Yes No
- 2** Is the primary function of your school the presentation of formal instruction? If "No," continue to Line 3. Yes No

2a Select the best description(s) of your school:

- Elementary school
- Secondary school
- Charter school
- College or university
- Technical school
- Other school (describe)

- 3** Are you a public school because you are operated by a state or subdivision of a state or operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated by a state or subdivision of a state. Do not complete the remainder of Schedule B. Yes No

- 4** Were you formed or substantially expanded at the time of public school desegregation in the school district or county in which you are located? Yes No

- 5** Has a state or federal administrative agency or judicial body ever determined that you are racially discriminatory? If "Yes," explain. Yes No

- 6** Has your right to receive financial aid or assistance from a governmental agency ever been revoked or suspended? If "Yes," explain. Yes No

Information Required by Revenue Procedure 75-50 as Modified by Revenue Procedure 2019-22

- 7** Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body? Yes No

State where the policy is located or if adopted by resolution of your governing body.

- 8** Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? If "Yes," continue to Line 9. Yes No

- 8a** By checking this box, you agree that all future printed materials, including website content, will contain the required nondiscriminatory policy statement.

Schedule B. Schools, Colleges, and Universities *(continued)*

9 Have you made your racially nondiscriminatory policy known to all segments of the general community you serve by: Yes No
 a) publishing a notice of your policy in a newspaper of general circulation that serves all racial segments of the community; b) publicizing your policy over broadcast media in a way that is reasonably expected to be effective; or c) displaying a notice of your policy at all times on your primary, publicly accessible internet home page in a manner reasonably expected to be noticed by visitors to the homepage? If "Yes," continue to Line 10.

9a By checking this box, you agree that you will publicize your nondiscriminatory policy in a way that meets the requirements of Revenue Procedure 75-50, 1975-2 C.B. 587, as modified by Revenue Procedure 2019-22, I.R.B. 1260.

10 Do or will you (or any department or division of your organization) discriminate in any way on the basis of race with respect to admissions, use of facilities or exercise of student privileges, faculty or administrative staff, or scholarship or loan programs? If "Yes," for any of the above, explain fully. Yes No

11 Complete the table below to show the racial composition for the current academic year and projected for the next academic year. If you are not operational, submit an estimate based on the best information available (such as the racial composition of the community you serve).

For each racial category, enter the number of (a) students, (b) faculty, and (c) administrative staff. Provide actual numbers rather than percentages for each racial category.

Racial Category	(a) Student Body		(b) Faculty		(c) Administrative Staff	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total	0	0	0	0	0	0

12 In the table below, enter the number and amount of loans and scholarships awarded to enrolled students by racial categories. Provide actual numbers rather than percentages for each racial category.

Check here if you will not provide any loans or scholarships to students.

Racial Category	Number of Loans		Amount of Loans		Number of Scholarships		Amount of Scholarships	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total	0	0	\$0.	\$0.	0	0	\$0.	\$0.

Schedule B. Schools, Colleges, and Universities *(continued)*

13 List your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.

14 Do any of your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations, have an objective to maintain segregated public or private school education? If "Yes," explain.

Yes No

15 Will you maintain records according to the nondiscrimination provisions contained in Revenue Procedure 75-50? If "No," explain.

Yes No

Schedule C. Hospitals and Medical Research Organizations

- 1** Are you a medical research organization (an organization whose principal purpose or function is medical research and which is directly engaged in the continuous active conduct of medical research) operated in conjunction with a hospital? If "No," continue to Line 2. Yes No

- 1a** Name the hospitals with which you have a relationship and describe the relationship.

- 1b** List your assets showing their fair market value and the portion of your assets directly devoted to medical research.

Do not complete the remainder of Schedule C.

- 2** Are you applying for exemption as a cooperative hospital service organization described in section 501(e)? Yes No
If "Yes," explain.

Do not complete the remainder of Schedule C.

- 3** Are all the doctors in the community eligible for staff privileges? If "No," give the reasons why and explain how the medical staff is selected. Yes No

Schedule C. Hospitals and Medical Research Organizations (continued)

- 4** Do you or will you provide medical services to all individuals in your community who can pay for themselves or are able to pay through some form of insurance? If "No," explain. Yes No

- 5** Do you or will you maintain a full-time emergency room? If "Yes," continue to Line 6. Yes No

- 5a** Are you a specialty hospital or would emergency services be duplicative based on your region or locality? Yes No

- 6** Do you provide free or below cost services? If "Yes," describe your policy for determining when and to whom you provide these services and how these services promote the organization's benefit to the community. Yes No

- 7** Do you or will you carry on a formal program of medical training or medical research? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which you carry on the medical training or research programs. Yes No

- 8** Do you or will you carry on a formal program of community education? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliation with other hospitals or medical care providers with which you offer community education programs. Yes No

Schedule C. Hospitals and Medical Research Organizations *(continued)*

- 9** Is your board of directors composed of a majority of individuals who are representative of the community you serve, or do you operate under a parent organization whose board of directors is composed of a majority of individuals who are representative of the community you serve? If "Yes," continue to Line 10. Yes No

- 9a** List each board member's name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. If you operate under a parent organization whose board of directors is not composed of a majority of individuals who are representative of the community you serve, provide the requested information for your parent's board of directors as well.

- 10** Do you operate a facility which is required by a state to be licensed, registered, or similarly recognized as a hospital? If "No," do not complete the rest of Schedule C. Yes No

- 10a** Do you conduct a community health needs assessment (CHNA) at least once every three years and adopt an implementation strategy to meet the community health needs identified in the assessment as required by section 501(r)(3)? If "No," explain. Yes No

- 10b** Do you have a written financial assistance policy (FAP) and a written policy relating to emergency medical care as required by section 501(r)(4)? If "No," explain. Yes No

Schedule C. Hospitals and Medical Research Organizations *(continued)*

10c Do you both (1) limit amounts charged for emergency or other medically necessary care provided to individuals eligible for assistance under your FAP to not more than amounts generally billed to individuals who have insurance covering such care, and (2) prohibit use of gross charges as required by section 501(r)(5)? If "No," explain. Yes No

10d Do you make reasonable efforts to determine whether an individual is FAP-eligible before engaging in extraordinary collection actions as required by section 501(r)(6)? If "No," explain. Yes No

Schedule D. Section 509(a)(3) Supporting Organizations

1 List the names, addresses, and EINs of the organizations you support.

--

2 Are all your supported organizations public charities under section 509(a)(1) or (2)? If "Yes," continue to Line 3. Yes No

2a Are your supported organizations tax exempt under section 501(c)(4), 501(c)(5), or 501(c)(6) and do your supported organizations meet the public support test under section 509(a)(2)? If "No," explain how each organization you support is a public charity under section 509(a)(1) or 509(a)(2). Yes No

--

3 Which of the following describes your relationship with your supported organization(s)?

- A majority of your governing board or officers are elected or appointed by your supported organization(s). (Type I supporting organization)
- Your control or management is vested in the same persons who control or manage your supported organization(s). (Type II supporting organization)
- One or more of your officers, directors, or trustees are elected or appointed by the officers, directors, trustees, or membership of your supported organization(s), or one or more of your officers, directors, trustees, or other important office holders, are also members of the governing body of your supported organization(s), or your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s). (Type III supporting organization)

4 Describe how your governing board and officers are selected. If you are a Type III organization, also describe how your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s).

--

Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

- 5** Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) with respect to you or persons who have a family or business relationship with any disqualified persons appoint any of your foundation managers? If "Yes," (1) describe the process by which disqualified persons appoint any of your foundation managers, (2) provide the names of these disqualified persons and the foundation managers they appoint, and (3) explain how control is vested over your operations (including assets and activities) by persons other than disqualified persons. Yes No

- 6** Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) have any influence regarding your operations, including your assets or activities? If "Yes," (1) provide the names of these disqualified persons, (2) explain how influence is exerted over your operations (including assets and activities), and (3) explain how control is vested over your operations (including assets and activities) by individuals other than disqualified persons. Yes No

- 7** Does your organizing document specify your supported organization(s) by name? Yes No
 If "Yes" and you selected Type I above, continue to Line 8.
 If "Yes," and you selected Type II, do not complete the rest of Schedule D.
 If "No" and you selected Type III above, amend your organizing document to specify your supported organization(s) by name or you will not meet the organizational test and need to reconsider your requested public charity classification; then continue to Line 8.

- 7a** Does your organizing document name a similar purpose or charitable class of beneficiaries as to your supported organization(s)? If "No," amend your organizing document to specify your supported organization(s) by name, purpose, or class or you will not meet the organizational test and need to reconsider your requested public charity classification. Yes No

If you selected Type II above, do not complete the rest of Schedule D.

- 8** Do you or will you receive contributions from any person who alone, or combined with family members or an entity at least 35% controlled by that person, controls any of your supported organizations, or will you receive contributions from any family member of, or an entity at least 35% controlled by, any person who controls any of your supported organizations? If "Yes," explain. Yes No

If you selected Type I above, do not complete the rest of Schedule D.

Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

- 9** Do the officers, directors, or trustees of your supported organization have a significant voice in your investment policies, the timing and making of grants, the selection of grant recipients, and in otherwise directing the use of your income or assets? If "Yes," explain. Yes No

- 10** In each taxable year, do you or will you provide each of your supported organizations with (a) a written notice addressed to a principal officer of the supported organization describing the type and amount of all of the support you provided to the supported organization during the immediately preceding taxable year, (b) a copy of your most recently filed Form 990-series return or notice, and (c) a copy of your governing documents? If 'No,' explain. Yes No

- 11** Do you exercise a substantial degree of direction over the policies, programs, and activities of your supported organization(s) and appoint or elect (directly or indirectly) a majority of the officers, directors, or trustees of your supported organization(s)? If "Yes," explain. Yes No

- 12** Do substantially all of your activities directly further the exempt purposes of one or more supported organizations to which you are responsive by performing the functions of, or carrying out the purposes of, such supported organization(s) and but for your involvement would normally be engaged in by such supported organization(s). If "Yes," explain and do not complete the rest of Schedule D. Yes No

Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

- 13** Do you distribute at least 85% of your annual net income or 3.5% of the aggregate fair market value of all of your non-exempt-use assets (whichever is greater) to your supported organization(s)? If "No," explain. Yes No

- 13a** How much do you contribute annually to each supported organization?

- 13b** What is the total annual revenue of each supported organization?

- 13c** Do you or the supported organization(s) earmark your funds for support of a particular program or activity? If "Yes," explain. Yes No

Schedule E. Effective Date

- 1** Are you applying for reinstatement of exemption after being automatically revoked for failure to file required returns or notices for three consecutive years? If "No," continue to Line 2. Yes No

- 1a** Revenue Procedure 2014-11, 2014-1 C.B. 411, provides procedures for reinstating your tax-exempt status. Select the section of Revenue Procedure 2014-11 under which you want us to consider your reinstatement request.

Section 4. You are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. Do not complete the rest of Schedule E.

Section 5. You are seeking retroactive reinstatement under section 5 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 5, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.

Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in at least one of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices. Do not complete the rest of Schedule E.

Section 6. You are seeking retroactive reinstatement under section 6 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 6, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.

Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in each of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices. Do not complete the rest of Schedule E.

Section 7. You are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filling this application. Do not complete the rest of Schedule E.

- 2** Generally, if you did not file Form 1023 within 27 months of formation, the effective date of your exempt status will be the date you filed Form 1023 (submission date). Requests for an earlier effective date may be granted when there is evidence to establish you acted reasonably and in good faith and the grant of relief will not prejudice the interests of the government.

Check this box if you accept the submission date as the effective date of your exempt status. Do not complete the rest of Schedule E.

Check this box if you are requesting an earlier effective date than the submission date.

- 2a** Explain why you did not file Form 1023 within 27 months of formation, how you acted reasonably and in good faith, and how granting an earlier effective date will not prejudice the interests of the Government.

You may want to include the events that led to the failure to timely file Form 1023 and to the discovery of the failure, any reliance on the advice of a qualified tax professional and a description of the engagement and responsibilities of the professional as well as the extent to which you relied on the professional, a comparison of (1) what your aggregate tax liability would be if you had filed this application within the 27-month period with (2) what your aggregate liability would be if you were exempt as of your formation date, or any other information you believe will support your request for relief.

Schedule F. Low-Income Housing

- 1** Describe each facility including the type of facility, whether you own or lease the facility, how many residents it can accommodate, the current number of residents, and whether the residents purchase or rent housing from you.

- 2** Describe who qualifies for your housing in terms of income levels or other criteria and explain how you select residents.

- 3** Do you meet the safe harbor requirements outlined in Revenue Procedure 96-32, 1996-1 C.B. 717, which provides guidelines for providing low-income housing that will be treated as charitable, including for each project that (a) at least 75 percent of the units are occupied by residents that qualify as low-income and (b) either at least 20 percent of the units are occupied by residents that also meet the very low-income limit for the area or 40 percent of the units are occupied by residents that also do not exceed 120 percent of the area's very low-income limit, and less than 25 percent of the units are provided at market rates to persons who have incomes in excess of the low-income limit? Yes No

- 4** Is your housing affordable to low-income residents? If "Yes," describe how your housing is made affordable to low-income residents. Yes No

- 5** Do you impose any restrictions to make sure that your housing remains affordable to low-income residents? If "Yes," describe these restrictions. Yes No

Schedule F. Low-Income Housing *(continued)*

6 In addition to rent or mortgage payments, do residents pay periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. Yes No

7 Do you provide social services to residents? If "Yes," describe these services. Yes No

8 Do you participate in any government housing programs? If "Yes," describe these programs. Yes No

Schedule G. Successors to Other Organizations

1 List the name, last address, and EIN of your predecessor organization and describe its activities.

2 List the owners, partners, principal stockholders, officers, and governing board members of your predecessor organization. Include their names, addresses, and share/interest in the predecessor organization (if for-profit).

3 Are you a successor to a for-profit organization? If "Yes," explain your relationship with the predecessor organization that resulted in your creation and explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status; continue to Line 4. Yes No

3a Explain your relationship with the other organization that resulted in your creation and why you took over the activities or assets of another organization.

Schedule G. Successors to Other Organizations (continued)

- 4 Do or will you maintain a working relationship with any of the persons listed in question 2 or with any for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the relationship. Yes No

- 5 Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof and describe any restrictions that were placed on the use or sale of the assets. Yes No

- 6 Were any debts or liabilities transferred from the predecessor for-profit organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed. Yes No

- 7 Will you lease or rent any property or equipment to or from the predecessor organization or any persons listed in Line 2 or a for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the arrangement(s) including how the lease or rental value was determined. Yes No

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures**Section I Public charities and private foundations complete lines 1 through 8 of this section.**

- 1** Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc., including the purpose, number and amount(s) of grants, how the program is publicized, and if you award educational loans, the terms of the loans.

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

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

- 4** Describe the specific criteria you use to select recipients (for example, specific selection criteria could consist of prior academic performance, financial need, etc.).

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures (continued)

- 5** Describe any requirement or condition you impose on recipients to obtain, maintain, or qualify for renewal of a grant (for example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.).

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

- 7** How do you determine who is on the selection committee for the awards made under your program?

- 8** Are relatives of members of the selection committee, or of your officers, directors, or substantial contributors eligible for awards made under your program? If "Yes," what measures do you take to ensure unbiased selections?

Yes No

Do not complete the rest of Schedule H. If you are a private foundation, you will be directed to complete Section II of Schedule H later in the application.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures (continued)

Section II Private foundations complete lines 1 through 7 of this section. Public charities do not complete this section.

- 1** As a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? Yes No

If "No," do not complete the rest of Schedule H.

- 1a** Check the box(es) indicating under which section(s) you want your grant making procedures to be considered.

- 4945(g)(1) - Scholarship or fellowship grant to an individual for study at an educational institution
- 4945(g)(3) - Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product

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

- 3** Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in Line 2? Yes No

- 4** Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an employee of a particular employer? Yes No

If "No," do not complete the rest of Schedule H.

- 5** Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? Yes No

- 6** Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? If "No," continue to Line 7. Yes No

- 6a** Will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? Yes No

- 7** Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? Yes No

If "No," do not complete the rest of Schedule H.

- 7a** Will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? Yes No

If "Yes," do not complete the rest of Schedule H.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures (continued)

- 7b** Will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution; do not complete the rest of Schedule H.

Yes No

- 7c** Will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test or the 10% test in questions 7a and 7b.

Yes No

**CERTIFICATE OF INCORPORATION
OF
JUSTICE CLIMATE FUND, INC.**

ARTICLE I

The name of this Corporation is Justice Climate Fund, Inc. (the “**Corporation**”).

ARTICLE II

The street address of the Corporation’s registered office in the State of Delaware is 555 East Loockerman St., Suite 320, Dover, Kent County, DE 19901, and the name of its registered agent at such office is Platinum Filings LLC.

ARTICLE III

The Corporation is incorporated under the Delaware General Corporation Law, as amended (the “**DGCL**”), exclusively for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provisions of any future United States Internal Revenue Law (the “**Code**”) and Section 1902(b)(2) of Title 30 of the Delaware Code. More specifically, the mission of the Corporation is to combat the climate crisis by mobilizing financing and private capital for greenhouse gas- and air pollution-reducing projects and activities in communities across the United States, and any other lawful act or activity for which a non-profit non-stock corporation may be organized under the DGCL that is consistent with the Corporation’s status as a tax-exempt organization under Code Section 501(c)(3). The Corporation shall not carry on any activities not permitted to be carried on by a corporation exempt from federal income tax under section 501(a) of the Code as an organization described in section 501(c)(3) of the Code, as amended, and exempt from Delaware income tax by reason of being an organization described in Section 1902(b)(2) of Title 30 of the Delaware Code and corresponding provisions, as amended.

ARTICLE IV

The Corporation shall have no authority to issue capital stock.

ARTICLE V

The Corporation does not contemplate pecuniary gain or profit, incidental or otherwise.

ARTICLE VI

The Corporation shall have members, and the rights of, the conditions of and qualifications for membership shall be set forth in the Bylaws of the Corporation.

ARTICLE VII

The affairs and business of the Corporation shall be managed and conducted by the Board of Directors. The qualifications, election, number, tenure, powers and duties of the Directors shall be as provided in the Bylaws of the Corporation. The initial Board of Directors shall be nominated and elected

by the incorporator immediately upon the organization of the Corporation and shall act as the directors of the Corporation until the election of their successors as provided in the Bylaws of the Corporation. The election of directors need not be by written ballot, except to the extent so provided in the Bylaws of the Corporation.

ARTICLE VIII

The Board of Directors of the Corporation shall have the power to adopt, amend or repeal the Bylaws of the Corporation.

ARTICLE IX

In addition to the powers and authorities hereinbefore or by statute expressly conferred upon them, the Board of Directors is hereby empowered to exercise all such powers and do all such acts and things as may be exercised or done by the Corporation; subject, nevertheless, to the provisions of the DGCL, this Certificate of Incorporation and the Bylaws of the Corporation.

ARTICLE X

The personal liability of the directors of the Corporation is hereby eliminated to the fullest extent permitted by Section 102(b)(7) of the DGCL, as the same may be amended and supplemented. No repeal or modification of this Article X by the members shall adversely affect any right or protection of a Director of the Corporation existing by virtue of this Article X at the time of such repeal or modification.

ARTICLE XI

The Corporation shall, to the fullest extent permitted by Section 145 of the DGCL, as the same may be amended and supplemented, indemnify any and all persons whom it shall have power to indemnify under said section from and against any and all of the expenses, liabilities, or other matters referred to in or covered by said section, and the indemnification provided for herein shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any bylaw, agreement, vote disinterested directors or otherwise, both as to action in his official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a director, officer, employee, or agent and shall inure to the benefit of the heirs, executors, and administrators of such a person.

ARTICLE XII

The Corporation reserves the right to amend, alter, change or repeal any provision contained in this Certificate of Incorporation, in the manner now or hereafter prescribed by statute, and all rights conferred upon members herein are granted subject to this reservation.

ARTICLE XIII

The name and mailing address of the incorporator are as follows:

Brandon J. Hill
Nelson Mullins Riley & Scarborough LLP
201 17th Street NW

Suite 1700
Atlanta, GA 30363

ARTICLE XIV

Upon the dissolution of the Corporation, the Board of Directors shall, after paying or making provisions for the payment of all of the liabilities of the Corporation, dispose of all the assets of the Corporation exclusively for charitable or educational purposes within the meaning of Code Section 501(c)(3), to one or more organizations organized and operated exclusively for such purposes, as the Board of Directors shall determine. The use of any surplus funds for private inurement to any person in the event of a sale of the assets or dissolution of the Corporation is expressly prohibited. Any such assets not so disposed of shall be disposed of by the United States Bankruptcy Court for the District of Columbia, exclusively for such purposes or to such organization or organizations as such Court shall determine, which are organized and operated exclusively for such purposes.

[Remainder of page is intentionally left blank]

[Signature page follows]

I, the Undersigned, for the purpose of forming a corporation under the laws of the State of Delaware, do make, file and record this Certificate of Incorporation, and do certify that the facts stated herein are true, and I have accordingly hereunto set my hand this 11th day of May, 2023.

By: Brandon J. Hill
Name: Brandon J. Hill
Title: Sole Incorporator

**BYLAWS
OF
JUSTICE CLIMATE FUND, INC.,
a Delaware Non-Profit Corporation**

May 12, 2023

**ARTICLE I
OFFICES**

The principal office of Justice Climate Fund, Inc. (the “**Corporation**”) shall be established and maintained at such place within or without the State of Delaware as the Board of Directors (the “**Board**”) may from time to time establish. The Corporation may also have offices at such places within or without the State of Delaware as the Board may from time to time establish.

**ARTICLE II
MEMBERS**

The members (the “**Members**”) shall be the persons who are the members of the Board, and any action that otherwise would require approval by the Members shall require approval only by the Board. All rights that would otherwise vest in the Members, including, without limitation, the right to elect directors, shall vest in the Board. A Member shall automatically, and without the necessity of any action by the Member or by the corporation, cease to be a Member at such time as he or she shall cease to be a member of the Board.

**ARTICLE III
BOARD OF DIRECTORS**

A. ELECTION AND TERM OF DIRECTORS.

The business of the Corporation shall be managed, and its corporate powers exercised, by the Board. Each director shall be elected by the Board for a two-year term, and until his or her successor is elected and qualified, except as otherwise provided herein or required by law. The number of directors who shall constitute the whole Board shall be such number as the Board by resolution of most of the whole Board shall at the time have designated, except that in the absence of any such designation, such number shall be no less than one and no more than nine. The initial number of directors shall be the number of directors identified in the Action of Sole Incorporator.

Whenever the authorized number of directors is increased between the annual meeting of the Board, a majority of the directors then in office shall have the power to elect such new directors for the balance of a term and until their successors are elected and qualified. Any decrease in the authorized number of directors shall not become effective until the expiration of the term of the directors then in office unless, at the time of such decrease, there shall be vacancies on the Board which are being eliminated by the decrease.

B. VACANCIES.

Newly created directorships and vacancies resulting from any increase in the authorized number of directors may be filled by a majority vote of the Board. A director elected to fill a vacancy shall hold office for the remainder of the term of the vacant position and until his or her successor has been duly elected and qualified or his or her earlier death, resignation or removal.

C. REMOVAL OF DIRECTORS.

Except as otherwise provided by law, any one or more of the directors may be removed with or without cause, at any time, by the affirmative vote of a majority of the other directors then in office if notice of the intention to act upon such matter shall have been given in the notice to the meeting. The removal of a director by action of the Board shall be final.

D. RESIGNATION.

A director may resign at any time by giving written notice to the Board, the President or the Secretary of the Corporation. Unless otherwise specified in the notice, the resignation shall take effect upon receipt thereof by the Board of such officer, and the acceptance of the resignation shall not be necessary to make it effective.

E. QUORUM OF DIRECTORS.

Unless a greater proportion is required by law, or these Bylaws, at any meeting of the Board, a majority of the total number of directors constituting the whole Board shall constitute a quorum for all purposes. If a quorum shall fail to attend any meeting, a majority of those present may adjourn the meeting to another place, date, or time, without further notice or waiver thereof.

F. DIRECTOR VOTING.

The act of a majority of directors present at a meeting at which a quorum is present shall be the act of the Board, unless a greater number is required by law or the Certificate of Incorporation.

G. ANNUAL MEETING.

An annual meeting of the Board to elect directors and for the transaction of such other business as may properly come before the meeting shall be held at such place, date and time as designated from time to time by the Board and stated in the notice of the meeting. Notice of the annual meeting need not be given to any director who submits a waiver of notice, whether before or after the meeting, or who attends the meeting without protesting, prior thereto or at its commencement, a lack of notice.

H. REGULAR MEETINGS.

Regular meetings of the Board shall be held at such place, date and time as designated from time to time by the Board and publicized among all directors. A notice of each regular meeting shall not be required.

I. SPECIAL MEETINGS.

Special meetings of the Board shall be held when directed by the President or the Board upon three (3) days' notice to each director by the Secretary. Notice of a special meeting need not be given to any director who submits a waiver of notice, whether before or after the meeting, or who attends the meeting without protesting, prior thereto or at its commencement, a lack of notice.

J. COMMITTEES.

The Board, by resolution, may designate two (2) or more directors to any committee. To the extent provided in said resolution or these Bylaws, said committee may exercise the powers of the Board concerning the management of the business of the Corporation.

K. COMPENSATION.

The corporation shall not pay any compensation to a director for services rendered to the corporation as a director. However, a director may be reimbursed for expenses incurred in the performance of his or her duties to the corporation, in reasonable amounts to the extent provided in a policy approved by the Board.

**ARTICLE IV
OFFICERS**

A. OFFICERS, ELECTION AND TERM.

1. The Board may elect or appoint a President, a Vice President, a Secretary, a Treasurer, an Assistant Secretary, an Assistant Treasurer and such other officers as it may determine, who shall have such duties and powers as hereinafter provided.
2. All officers shall be elected or appointed to hold office until his or her successor is elected and qualified or until his or her earlier resignation or removal.
3. Any two or more offices may be held by the same person.

B. REMOVAL, RESIGNATION AND SALARY.

1. Any officer elected or appointed by the Board may be removed by the Board with or without cause.
2. In the event of the death, resignation or removal of an officer, the Board, in its discretion, may elect or appoint a successor to fill the unexpired term.
3. The salaries of all officers shall be fixed by the Board.

C. DUTIES.

The officers of the Corporation shall have the following duties:

1. The President shall be the chief executive officer of the Corporation, shall have general and active management of the business and affairs of the Corporation subject to the directions of the Board, and shall preside at all meetings of the Board.
2. The Vice President shall have such powers and duties as may be delegated to him or her by the Board of Directors. The Vice President shall be designated by the Board to perform the duties and exercise the powers of the President in the event of the President's absence or disability.
3. The Secretary shall have custody of, and shall maintain, all of the corporate records except the financial records; shall record the minutes of all meetings of the Board, send all notices

of all meetings and perform such other duties as may be prescribed by the Board or the President.

4. The Treasurer shall have custody of all corporate funds and financial records, shall keep full and accurate accounts of receipts and disbursements and render accounts thereof whenever required by the Board or the President, and shall perform such other duties as may be prescribed by the Board or the President.
5. The Assistant Secretary shall have such powers and duties as may be delegated to him or her by the Board. The Assistant Secretary shall be designated by the Board to perform the duties and exercise the powers of the Secretary in the event of the Secretary's absence or disability.
6. The Assistant Treasurer shall have such powers and duties as may be delegated to him or her by the Board. The Assistant Treasurer shall be designated by the Board to perform the duties and exercise the powers of the Treasurer in the event of the Secretary's absence or disability.

D. REMOVAL OF OFFICERS.

An officer elected or appointed by the Board may be removed by the Board whenever, in its judgment, the best interests of the Corporation will be served thereby. Any vacancy in any office may be filled by the Board.

**ARTICLE VI
BOOKS AND RECORDS**

The Corporation shall keep correct and complete books and records of account, and shall keep minutes of the proceedings of the Board and the committees of directors. The Corporation shall keep at its registered office or principal place of business a record of its Members, giving the names and addresses of all Members. Any books, records and minutes may be in written form or in any other form capable of being converted into written form within a reasonable time.

**ARTICLE VIII
CORPORATE SEAL**

The Board may adopt a corporate seal having inscribed thereon the name of the Corporation. The seal may be used by causing it or a facsimile thereof to be impressed or affixed or otherwise reproduced.

**ARTICLE IX
EXECUTION**

All corporate instruments and documents shall be signed or countersigned, executed, verified or acknowledged by such officer or officers or other person or persons as the Board may from time to time designate.

**ARTICLE X
FISCAL YEAR**

The fiscal year of the Corporation shall end on such date as may be determined by the Board.

**ARTICLE XI
NOTICE AND WAIVER OF NOTICE**

Except as otherwise specifically provided herein or required by law, all notices required to be given to any Member, director or officer shall be by first class mail, personal delivery, telephone (including a voice messaging system or other system or technology designed to record and communicate messages), telegraph, facsimile, electronic mail or other electronic means. Any such notice shall be addressed to the Member, director or officer at his or her last known address as shown on the books of the Corporation. The time when such notice is received, if delivered personally, or dispatched, if delivered through the mail or by telegram, mailgram or other electronic means of transmission, shall be the time of the giving of the notice.

Whenever any notice is required to be given under the provisions of any law, or under the provisions of the Certificate of Incorporation of the Corporation, or these Bylaws, a waiver thereof in writing, signed by the person or persons entitled to said notice, whether before or after the time stated therein, shall be deemed equivalent thereto.

**ARTICLE XII
CONSTRUCTION**

Whenever a conflict arises between the language of these Bylaws and the Certificate of Incorporation, the Certificate of Incorporation shall govern.

**ARTICLE XIII
INDEMNIFICATION**

Provided that the person proposed to be indemnified meets the requisite standard of conduct for permissive indemnification as set forth in the applicable provisions of Section 145 of the Delaware General Corporation Law, as the same may be amended from time to time, the Corporation shall indemnify its officers and directors from and against any and all of the expenses or liabilities incurred in defending a civil or criminal proceeding, or other matters referred to in or covered by said provisions, including advancement of expenses prior to the final disposition of such proceedings and amounts paid in settlement of such proceedings, as to action in their official capacity while an officer or director. The indemnification provided herein shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any agreement, vote of shareholders or disinterested directors or otherwise. The indemnification provided herein shall continue as to a person who has ceased to be an officer or director of the Corporation with respect to any threatened, pending or completed suit, action or proceeding in which such person may be involved by reason of the fact that he was a director or officer of the Corporation. The indemnification

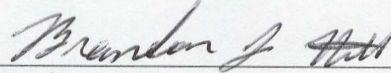
provided herein shall inure to the benefit of the heirs, the personal and other legal representatives of such person. An adjudication of liability shall not affect the right to indemnification for those indemnified.

ARTICLE XIV AMENDMENTS

These Bylaws may be altered, amended or repealed and new Bylaws may be made at any annual meeting of Board, or at any special meeting of the Board if notice of the proposed alteration or repeal to be made is contained in the notice of such special meeting.

CERTIFICATE OF INCORPORATOR

This is to certify that the foregoing is a true and correct copy of the Bylaws of the Corporation named in the title thereto and that such Bylaws were duly adopted by the sole incorporator of the Corporation on the date set forth below.

A handwritten signature in cursive script, reading "Brandon J. Hill", is written over a horizontal line.

Brandon J. Hill
Sole Incorporator

Brandon J. Hill
T: 404.322.6117
brandon.hill@nelsonmullins.com

201 17th Street NW, Suite 1700
Atlanta, GA 30363
T: 404.322.6000 F: 404.322.6050
nelsonmullins.com

June 14, 2023

Via Electronic Submission with Form 1023

Internal Revenue Service
P.O. Box 2508
Room 6403
Cincinnati, OH 45201

RE: Request to Expedite Form 1023, Justice Climate Fund, Inc., 910 17th Street NW Suite 820, Washington, DC 20006; EIN 93-1360335

To Whom it May Concern:

I am writing on behalf of Justice Climate Fund, Inc. (“JCF”) to request expedited processing of JCF’s Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

As described in detail in Part IV of Form 1023, JCF is a nonprofit organization recently formed on May 12, 2023, to provide funding to recipient organizations to develop clean energy and climate projects that lower greenhouse gas emissions across the United States, with a particular focus on low-income communities. This activity will be funded primarily through grants funding received from the U.S. Environmental Protection Agency’s (“EPA”) Greenhouse Gas Reduction Fund (the “Fund”) through successful participation in the Fund’s competitions (the “Competitions”). The Competitions are open to nonprofit organizations that intend to provide capital, leverage private capital, and provide other forms of financial assistance for the rapid deployment of low- and zero-emission products (each, a “Eligible Nonprofit Entity”). The EPA plans to publish a Notice of Funding Opportunity (“NOFO”) as early as June 2023 to begin accepting submissions for the Competitions from Eligible Nonprofit Entities, and all distributions from the Fund must be made available by September 2024.

JCF will engage in fundraising with donors for grants and donations to begin and sustain JCF’s operations while it competes in the Competitions. Given the short amount of time between the publication of the NOFO and the beginning of distributions from the Fund, this funding is critical to prepare JCF to perform its charitable activities if it is successful in the Competitions. However, many donors are reluctant to contribute to JCF before JCF receives its certificate of exemption under Section 501(c)(3).

Internal Revenue Service
June 14, 2023
Page 2

For the reason stated above, we respectfully request an expedited processing of our Form 1023.
Please contact me if there are any questions, or if you require additional information.

Very truly yours,

A handwritten signature in black ink that reads "Brandon J. Hill". The signature is written in a cursive style with a horizontal line underlining the name.

Brandon J. Hill