Form 1023 Checklist

(Revised December 2017)

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

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

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

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

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

☑ Employer Identification Number (EIN)

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

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

Schedule A	Yes ___	No ✓	Schedule E	Yes ___	No ✓
Schedule B	Yes ___	No ✓	Schedule F	Yes ___	No ✓
Schedule C	Yes ___	No ✓	Schedule G	Yes ___	No ✓
Schedule D	Yes ___	No ✓	Schedule H	Yes ___	No ✓

☑ An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
- Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) **PAGE 1; ART: THIRD (a)**
- Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law **PAGE 3; ARTICLE SEVENTH**

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

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

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

Internal Revenue Service
Attention: EO Determination Letters
Stop 31
P.O. Box 12192
Covington, KY 41012-0192

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

Internal Revenue Service
Attention: EO Determination Letters
Stop 31
201 West Rivercenter Boulevard
Covington, KY 41011

Form **1023**
(Rev. December 2017)
Department of the Treasury
Internal Revenue Service

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

▶ **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.**

OMB No. 1545-0056
Note: If exempt status is approved, this application will be open for public inspection.

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

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

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your **organizing document**) WILSON FAMILY COMMUNITY FOUNDATION, INC.	**2** c/o Name (if applicable) DAVID H. WILSON SR.
3 **Mailing address** (Number and street) (see instructions) Room/Suite PO BOX 2707	**4** Employer Identification Number (EIN) 84-3630533
City or town, state or country, and ZIP + 4 EASTON, MARYLAND 21601	**5** Month the annual accounting period ends (01 – 12) 12
6 Primary contact (officer, director, trustee, or **authorized representative**) **a** Name: JOHN D IRELAND CPA	**b** Phone: 410-829-7171 **c** Fax: (optional)

7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, *Power of Attorney and Declaration of Representative,* with your application if you would like us to communicate with your representative. ☑ **Yes** ☐ **No**

8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role. ☐ **Yes** ☑ **No**

9a Organization's website: **N/A**

b Organization's email: (optional)

10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ. ☐ **Yes** ☑ **No**

11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY) 10 / 23 / 2019

12 Were you formed under the laws of a **foreign country**? If "Yes," state the country. ☐ **Yes** ☑ **No**

Part II Organizational Structure

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

1	Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification.	☑ Yes	☐ No
2	Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application.	☐ Yes	☑ No
3	Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.	☐ Yes	☑ No
4a	Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.	☐ Yes	☑ No
b	Have you been funded? If "No," explain how you are formed without anything of value placed in trust.	☐ Yes	☐ No
5	Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected.	☑ Yes	☐ No

Part III Required Provisions in Your Organizing Document

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

1	Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): PAGE: 1; ARTICLE: THIRD; PARAGRAPH: (a)	☑
2a	Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.	☑
b	If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. PAGE: 3; ARTICLE: SEVENTH	
c	See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: MARYLAND	☑

Part IV Narrative Description of Your Activities

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

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

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

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
DAVID H. WILSON, SR.	PRESIDENT AND DIRECTOR	4218 HARMONY ROAD PRESTON MD 21665	NONE
MARGARET A WILSON	VICE PRESIDENT AND DIRECTOR	4218 HARMONY ROAD PRESTON MD 21665	NONE
ANGELA MCCRAKEN	DIRECTOR	411 S HANSON STREET EASTON, MD 21601	NONE
DAVID H. WILSON, JR.	DIRECTOR	3814 WEST HAVEN COURT EAST NEW MARKET, MD 21631	NONE

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

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

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
BRITTANY W HOLLAND	DIRECTOR	6224 BEVERLY ROAD EAST NEW MARKET, MD 21631	NONE
MARINA WILSON	DIRECTOR	4218 HARMONY ROAD PRESTON MD 21665	NONE
DARIA WILSON	DIRECTOR	4218 HARMONY ROAD PRESTON MD 21665	NONE
WENDY MELVIN	SECRETARY AND TREASURER	302 FLEETWOOD ROAD DENTON, MD 21629	NONE

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

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
NONE			

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

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

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

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

3a For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

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

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

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

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

c Do you or will you document in writing the date and terms of approved compensation arrangements? ☐ **Yes** ☑ **No**

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

d	Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements?	☐ Yes	☑ No
e	Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	☐ Yes	☑ No
f	Do you or will you record in writing both the information on which you relied to base your decision and its source?	☐ Yes	☑ No
g	If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.		
5a	Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c.	☑ Yes	☐ No
b	What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?		
c	What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves? **Note:** A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.		
6a	Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	☐ Yes	☑ No
b	Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than $50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	☐ Yes	☑ No
7a	Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value.** Attach copies of any written contracts or other agreements relating to such purchases.	☐ Yes	☑ No
b	Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales.	☐ Yes	☑ No
8a	Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f.	☐ Yes	☑ No
b	Describe any written or oral arrangements that you made or intend to make.		
c	Identify with whom you have or will have such arrangements.		
d	Explain how the terms are or will be negotiated at arm's length.		
e	Explain how you determine you pay no more than fair market value or you are paid at least fair market value.		
f	Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.		
9a	Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f.	☐ Yes	☑ No

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

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

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

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

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

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

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

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

1a	In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals.	☐ **Yes**	☑ **No**
b	In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations.	☐ **Yes**	☑ **No**
2	Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program.	☐ **Yes**	☑ **No**
3	Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds.	☐ **Yes**	☑ **No**

Part VII **Your History**

The following "Yes" or "No" questions relate to your history. See instructions.

1	Are you a **successor** to another organization? Answer "Yes," if you have taken 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.	☐ **Yes**	☑ **No**
2	Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E.	☐ **Yes**	☑ **No**

Part VIII **Your Specific Activities**

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

1	Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain.	☐ **Yes**	☑ **No**
2a	Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a.	☐ **Yes**	☑ **No**
b	Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.	☐ **Yes**	☑ **No**
3a	Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data.	☐ **Yes**	☑ **No**
b	Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements.	☐ **Yes**	☑ **No**

c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities *(Continued)*

4a Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. See instructions. ☐ Yes ☑ No

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

Attach a description of each fundraising program.

b Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. ☐ Yes ☑ No

c Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. ☐ Yes ☑ No

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

e Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. ☐ Yes ☑ No

5 Are you **affiliated** with a governmental unit? If "Yes," explain. ☐ Yes ☑ No

6a Do you or will you engage in **economic development**? If "Yes," describe your program. ☐ Yes ☑ No

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

7a Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. ☐ Yes ☑ No

b Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. ☐ Yes ☑ No

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

8 Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. ☐ Yes ☑ No

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

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

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

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

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

Part VIII Your Specific Activities *(Continued)*

11	Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution.	☐ Yes	☑ No
12a	Do you or will you operate in a **foreign country** or **countries?** If "Yes," answer lines 12b through 12d. If "No," go to line 13a.	☐ Yes	☑ No
b	Name the foreign countries and regions within the countries in which you operate.		
c	Describe your operations in each country and region in which you operate.		
d	Describe how your operations in each country and region further your exempt purposes.		
13a	Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a.	☐ Yes	☑ No
b	Describe how your grants, loans, or other distributions to organizations further your exempt purposes.		
c	Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract.	☐ Yes	☐ No
d	Identify each recipient organization and any **relationship** between you and the recipient organization.		
e	Describe the records you keep with respect to the grants, loans, or other distributions you make.		
f	Describe your selection process, including whether you do any of the following.		
	(i) Do you require an application form? If "Yes," attach a copy of the form.	☐ Yes	☐ No
	(ii) Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused.	☐ Yes	☐ No
g	Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.		
14a	Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15.	☐ Yes	☑ No
b	Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.		
c	Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries.	☐ Yes	☐ No
d	Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors.	☐ Yes	☐ No
e	Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information.	☐ Yes	☐ No
f	Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately.	☐ Yes	☐ No

Part VIII Your Specific Activities *(Continued)*

15	Do you have a **close connection** with any organizations? If "Yes," explain.	☐ Yes	☑ No
16	Are you applying for exemption as a **cooperative hospital service organization** under section 501(e)? If "Yes," explain.	☐ Yes	☑ No
17	Are you applying for exemption as a **cooperative service organization of operating educational organizations** under section 501(f)? If "Yes," explain.	☐ Yes	☑ No
18	Are you applying for exemption as a **charitable risk pool** under section 501(n)? If "Yes," explain.	☐ Yes	☑ No
19	Do you or will you operate a **school**? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity.	☐ Yes	☑ No
20	Is your main function to provide **hospital** or **medical care**? If "Yes," complete Schedule C.	☐ Yes	☑ No
21	Do you or will you provide **low-income housing** or housing for the **elderly** or **handicapped**? If "Yes," complete Schedule F.	☐ Yes	☑ No
22	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? If "Yes," complete Schedule H. **Note: Private foundations** may use Schedule H to request advance approval of individual grant procedures.	☐ Yes	☑ No

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years.

1. If in existence less than 5 years, complete the statement for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of:
   a. Three years of financial information if you have not completed one tax year, or
   b. Four years of financial information if you have completed one tax year. See instructions.
2. If in existence 5 or more years, complete the schedule for the most recent 5 tax years. You will need to provide a separate statement that includes information about the most recent 5 tax years because the data table in Part IX has not been updated to provide for a 5th year. See instructions.

A. Statement of Revenues and Expenses

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			
		(a) From 10/23/19 To 12/31/19	(b) From 01/01/20 To 12/31/20	(c) From 01/01/21 To 12/31/21	(d) From 01/01/22 To 12/31/22	(e) Provide Total for (a) through (d)
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	350,000	350,000	350,000	350,000	1,400,000
	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 (attach an itemized list)					
	8 Total of lines 1 through 7	350,000	350,000	350,000	350,000	1,400,000
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)					
	10 Total of lines 8 and 9	0	0	0	0	0
	11 Net gain or loss on sale of capital assets (attach schedule and see instructions)					
	12 **Unusual grants**					
	13 Total Revenue Add lines 10 through 12	0	0	0	0	0
Expenses	14 Fundraising expenses					
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	312,000	315,000	315,000	315,000	
	16 Disbursements to or for the benefit of members (attach an itemized list)					
	17 Compensation of officers, directors, and trustees					
	18 Other salaries and wages					
	19 Interest expense					
	20 Occupancy (rent, utilities, etc.)					
	21 Depreciation and depletion					
	22 Professional fees	7,500	2,000	2,000	2,000	
	23 Any expense not otherwise classified, such as program services (attach itemized list)					
	24 Total Expenses Add lines 14 through 23	319,500	317,000	317,000	317,000	

Part IX Financial Data *(Continued)*

B. Balance Sheet (for your most recently completed tax year) — Year End: 2019

			(Whole dollars)
	Assets		
1	Cash	1	38,000
2	Accounts receivable, net	2	
3	Inventories	3	
4	Bonds and notes receivable (attach an itemized list)	4	
5	Corporate stocks (attach an itemized list)	5	
6	Loans receivable (attach an itemized list)	6	
7	Other investments (attach an itemized list)	7	
8	Depreciable and depletable assets (attach an itemized list)	8	
9	Land	9	
10	Other assets (attach an itemized list)	10	
11	Total Assets (add lines 1 through 10)	11	38,000
	Liabilities		
12	Accounts payable	12	
13	Contributions, gifts, grants, etc. payable	13	
14	Mortgages and notes payable (attach an itemized list)	14	
15	Other liabilities (attach an itemized list)	15	
16	Total Liabilities (add lines 12 through 15)	16	
	Fund Balances or Net Assets		
17	Total fund balances or net assets	17	38,000
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18	38,000

19 Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. ☐ **Yes** ☑ **No**

Part X Public Charity Status

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

1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. ☑ **Yes** ☐ **No**

b 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 the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2. ☑

2 Are you a private operating foundation? 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. If "Yes," go to line 3. If "No," go to the signature section of Part XI. ☐ **Yes** ☑ **No**

3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. ☐ **Yes** ☑ **No**

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? ☐ **Yes** ☑ **No**

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

The organization is not a private foundation because it is:

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

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

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

d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, h, or i or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D. ☐

Part X Public Charity Status *(Continued)*

e 509(a)(4) – an organization organized and operated exclusively for testing for public safety. ☐

f 509(a)(1) and 170(b)(1)(A)(iv) – an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐

g 509(a)(1) and 170(b)(1)(A)(ix) – an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university. ☐

h 509(a)(1) and 170(b)(1)(A)(vi) – 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. ☐

i 509(a)(2) – an organization that normally receives not more than one-third of its financial support from gross **investment income** and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). ☐

j A publicly supported organization, but unsure if it is described in 5h or 5i. You would like the IRS to decide the correct status. ☐

6 If you checked box h, i, or j in question 5 above, and you have been in existence more than 5 years, you must confirm your public support status. Answer line 6a if you checked box h in line 5 above. Answer line 6b if you checked box i in line 5 above. If you checked box j in line 5 above, answer both lines 6a and 6b.

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

(ii) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," state this.

b **(i)** For each year amounts are included on lines 1, 2, and 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name and amount received from each **disqualified person.** If the answer is "None," state this.

(ii) For each year amounts were included on line 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of Line 10, Part IX-A Statement of Revenues and Expenses, or (2) $5,000. If the answer is "None," state this.

7 Did you receive any unusual grants during any of the years shown on Part IX-A Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. ☐ **Yes** ☑ **No**

Part XI User Fee Information and Signature

You must include the correct user fee payment with this application. If you do not submit the correct user fee, we will not process the application and we will return it to you. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at *www.irs.gov* and type "Exempt Organizations User Fee" in the search box, or call Customer Account Services at 1-877-829-5500 for current information.

Enter the amount of the user fee paid: $600

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

Please Sign Here ▶ _____ (Signature of Officer, Director, Trustee, or other authorized official)

DAVID H WILSON SR (Type or print name of signer)

PRESIDENT (Type or print title or authority of signer)

11-25-19 (Date)

Wilson Family Community Foundation, Inc.

84-3630533

Form 1023 Attachments

Part IV - Narrative Description of Your Activities

The organization will function as a non-operating private foundation. Charitable contributions will be made to qualifying organizations having the following objectives: (i) to promote educational advancement by providing funds to not for profit educational institutions to further their educational activities; (ii) to provide assistance to low income persons by providing funds to not for profit institutions that provide shelter, food , clothing and other assistance needed by indigent and low income persons; (iii) to provide assistance to not for profit religious institutions to assist them in performing their religious missions; (iv) to provide assistance to other not for profit entities whose missions include helping to meet the needs of the poor, the elderly and those suffering from severe illness or disease in the geographic area centered around the Eastern Shore of Maryland; and (v) to provide assistance to nationally recognized not for profit charitable organizations that promote cures to serious illnesses and promote health and wellness.

Part V – Compensation and Other Financial Arrangements

Line 2a

David H Wilson Sr and Margaret Wilson are husband and wife. All other Directors are their children. Wendy Melvin is an employee of the Preston Management Group Inc. Preston Management Group Inc is owned by David H. Wilson, Sr.

Line 2b

David H Wilson Sr is the controlling owner of several entities referred to as the Preston Automotive Group. Margaret Wilson and David H Wilson Jr have minority ownership shares of some of those entities. All of the Directors and Officers are or have been employed by one or more of these entities. Additional information regarding these entities can be provided if necessary.

Line 5a

Minutes from the organizational meeting of the Board of Directors are attached. Approval of the Conflict of Interest Policy and Annual Statements was approved at that meeting.

Form **2848**
(Rev. October 2011)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150

For IRS Use Only
Received by:
Name
Telephone
Function
Date / /

Part I Power of Attorney

Caution: *Form 2848 will not be honored for any purpose other than representation before the IRS.*

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

Taxpayer name and address	Identifying number	
Wilson Family Community Foundation Inc PO Box 2707 Easton, MD 21601	84-3630533	
	Daytime telephone number 410-829-7171	Plan number (if applicable)

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

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

Name and address	CAF No. / PTIN / Telephone No. / Fax No.
John D. Ireland 145 Main Street P.O. Box 369 Preston, MD 21655	CAF No. 2605-33224R PTIN P00106877 Telephone No. 410-673-1384 Fax No. 410-673-1385
Check if to be sent notices and communications ☐	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address	CAF No. / PTIN / Telephone No. / Fax No.
Check if to be sent notices and communications ☐	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address	CAF No. / PTIN / Telephone No. / Fax No.
	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Excise, Whistleblower, PLR, FOIA, Civil Penalty, etc.) (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see the instructions for line 3)
Exemption Application	1023	2019
Return of Exempt Organization	990	2019

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

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

☐ Disclosure to third parties; ☐ Signing a return; ☐ Substitute or add representatives;
☐ Other _____ (see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

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

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here . . . . . ▶ ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

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

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

Signature	Date	Title (if applicable)
	11-25-19	President

Print Name	PIN Number	Print name of taxpayer from line 1 if other than individual
David H Wilson Sr	☐☐☐☐☐	

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

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

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

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

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

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

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

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

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

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

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

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

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

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

Designation—Insert above letter **(a–r)**	Licensing jurisdiction (state) or other licensing authority (if applicable)	License/Bar or Enrollment Number (if applicable)	Signature	Date
b	MD	11071		11/25/19

State of Maryland
Department of
Assessments and Taxation

Charter Division

Larry Hogan
Governor
Michael L. Higgs
Acting Director

Date: 10/28/2019

PATRICIA C. FORD
114 BAY STREET, BUILDING C
EASTON MD 21601

THIS LETTER IS TO CONFIRM ACCEPTANCE OF THE FOLLOWING FILING:

ENTITY NAME	: Wilson Family Community Foundation, Inc.
DEPARTMENT ID	: D20040622
TYPE OF REQUEST	: Articles of Incorporation
DATE FILED	: 10/23/2019
TIME FILED	: 3:08 PM
FILING NUMBER	: 5000000002936390
CUSTOMER ID	: 5000397046
WORK ORDER NUMBER	: I929600354

PLEASE VERIFY THE INFORMATION CONTAINED IN THIS LETTER. NOTIFY THIS DEPARTMENT IN WRITING IF ANY INFORMATION IS INCORRECT. INCLUDE THE CUSTOMER ID AND THE WORK ORDER NUMBER ON ANY INQUIRIES. EVERY YEAR THIS ENTITY MUST FILE AN ANNUAL REPORT/PERSONAL PROPERTY RETURN IN ORDER TO MAINTAIN ITS EXISTENCE EVEN IF IT DOES NOT OWN PERSONAL PROPERTY. THE RETURN IS FOUND ON THE SDAT WEBSITE.

EFFECTIVE DATE	: 10/23/2019
PRINCIPAL OFFICE	: 101 Bay Street Easton MD 21601
RESIDENT AGENT	: Ronald B. Lee 114 Bay Street, Building C Easton MD 21601

X

IRS DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Date of this notice: 11-14-2019

Employer Identification Number:
84-3630533

Form: SS-4

Number of this notice: CP 575 C

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB OF THIS NOTICE.

000814.202276.200934.8990 1 MB 0.428 914

WILSON FAMILY COMMUNITY FOUNDATION
% DAVID H WILSON
PO BOX 2707
EASTON MD 21601

000814

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 84-3630533. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1120 04/15/2020

If you have questions about the form(s) or the due dates(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, Accounting Periods and Methods.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, Entity Classification Election. See Form 8832 and its instructions for additional information.

WILSON FAMILY COMMUNITY FOUNDATION, INC.

ARTICLES OF INCORPORATION

FIRST. I, David H. Wilson, whose post office address is 101 Bay Street, Easton, Maryland 21601 being at least eighteen (18) years of age, am hereby forming a corporation under and by virtue of the General Laws of the State of Maryland.

SECOND: The name of the corporation (which is hereafter called the "Foundation") is "Wilson Family Community Foundation, Inc."

THIRD: The purposes for which the Foundation is formed are:

(a) The Foundation is organized exclusively for educational and charitable purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law), and, more specifically, to receive and administer funds for such charitable and educational purposes, all for the public welfare, and for no other purposes, and to that end to take and hold, by bequest, devise, gift, purchase, or lease, either absolutely or in trust for such objects and purposes or any of them, any property, real, personal or mixed, without limitation as to amount of value, except such limitations, if any, as may be imposed by law; to sell, convey, and dispose of any such property and to invest and reinvest the principal thereof, and to deal with and expend the income therefrom for any of the before mentioned purposes, without limitation, except such limitations, if any, as may be contained in the instrument under which such property is received; to receive any property, real, personal or mixed, in trust, under the terms of any will, deed of trust, or other trust instrument for the foregoing purposes or any of them, and in administering the same to carry out the directions, and exercise the powers contained in the trust instrument under which the property is received, including the expenditure of the principal as well as the income, for one or more of such purposes, if authorized or directed in the trust instrument under which it is received, but no gift, bequest or devise of any such property shall be received and accepted if it be conditioned or limited in such manner as shall require the disposition of the income or its principal to any person or organization other than a "charitable organization" or for other than "charitable purposes" within the meaning of such terms as defined in Article NINTH of these Articles of Incorporation, or as shall in the opinion of the Board of Directors, jeopardize the federal income tax exemption of the Foundation pursuant to Section 501(c)(3) of the Internal Revenue Code of 1986, as now in force or afterwards amended; to receive, take title to, hold, and use the proceeds and income of stocks, bonds, obligations, or other securities of any corporation or corporations, domestic or foreign, but only for the foregoing purposes, or some of them; and, in general, to exercise any, all and every power for which a non-profit

corporation organized under the applicable provisions of the Annotated Code of Maryland for scientific, educational, and charitable purposes, all for the public welfare, can be authorized to exercise to the extent that the exercise of such powers is in furtherance of exempt purposes.

(b) No part of the net earnings of the Foundation shall inure to the benefit of or be distributable to its members, directors, officers, or other private persons, except that the Foundation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article THIRD hereof. No substantial part of the activities of the Foundation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Foundation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these Articles, the Foundation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law).

(c) Included among the educational and charitable purposes for which the Foundation is organized, as qualified and limited by subparagraphs (a) and (b) of this Article THIRD, are the following: (i) to promote educational advancement by providing funds to not for profit educational institutions to further their educational activities; (ii) to provide assistance to low income persons by providing funds to not for profit institutions that provide shelter, food , clothing and other assistance needed by indigent and low income persons; (iii) to provide assistance to not for profit religious institutions to assist them in performing their religious missions; (iv) to provide assistance to other not for profit entities whose missions include helping to meet the needs of the poor, the elderly and those suffering from severe illness or disease in the geographic area centered around the Eastern Shore of Maryland; and (v) to provide assistance to nationally recognized not for profit charitable organizations that promote cures to serious illnesses and promote health and wellness.

FOURTH: The post office address of the principal office of the Foundation in this State is 101 Bay Street, Easton, Maryland 21601. The name and post office address of the Resident Agent of the Foundation in this State are Ronald B. Lee, Esq., Armistead, Lee, Rust & Wright, P.A., 114 Bay Street, Building C, Easton, Maryland 21601. Said Resident Agent is an individual actually residing in this State.

FIFTH: The Foundation is not organized for profit; it shall have no capital stock and shall not be authorized to issue capital stock. The number of qualifications for; and other matters relating to its members shall be as set forth in the By-Laws of the Foundation.

SIXTH: The number of Directors of the Foundation shall be seven (7) which number may be increased or decreased pursuant to the By-Laws of the Foundation, but shall never be less than three (3). The names of the Directors, who shall act until the first annual meeting or until their

successors are duly elected and qualify, are: David H. Wilson, Sr., Margaret A "Peggy" Wilson, Angela McCracken, David H. Wilson, Jr., Brittany W. Holland, Marina Wilson, and Daria Wilson.

SEVENTH: Upon winding up and dissolution of the Foundation, after paying or adequately providing for the debts and obligations of the Foundation, the remaining assets shall be distributed to a non-profit fund, foundation, or corporation which is organized and operated exclusively for charitable, educational, religious, and or scientific purposes and which has established its tax exempt status under Section 501(c)(3) of the Internal Revenue Code.

EIGHTH: The Foundation may by its By-Laws make any other provisions or requirements for the arrangement or conduct of the business of the Foundation, provided the same be not inconsistent with these Articles of Incorporation nor contrary to the laws of the State of Maryland or of the United States.

NINTH: In these Articles of Incorporation,

(a) References to "charitable organizations" or "charitable organization" mean corporations, trusts, funds, foundations, or community chests created or organized in the United States or in any of its possessions, whether under the laws of the United States, any state or territory, the District of Columbia, or any possession of the United States, organized and operated exclusively for charitable purposes, no part of the net earnings of which inures or is payable to or for the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda or otherwise attempting to influence legislation and which do not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidates for public office. It is intended that the organization described in this Article NINTH shall be entitled to exemption from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as now in force or afterwards amended.

(b) The term "charitable purposes" shall be limited to and shall include only religious, charitable, scientific testing for public safety, literary, or educational purposes within the meaning of the terms used in Section 501(c)(3) of the Internal Revenue Code of 1986 but only such purposes as also constitute public charitable purposes under the laws of the United States, any state or territory, the District of Columbia, or any possession of the United States, including, but not limited to, the granting of scholarships to young men and women to enable them to attend educational institutions.

TENTH: (a) The Foundation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws.

(b) The Foundation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws.

(c) The Foundation shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws.

(d) The Foundation shall not make any investments in such manner as to subject it to tax under Section 4944 of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws.

(e) The Foundation shall not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws.

ELEVENTH: No director or officer of the Foundation shall be liable to the Foundation for money damages except (1) to the extent that it is proved that such director or officer actually received an improper benefit or profit in money, property or services, for the amount of the benefit or profit in money, property or services actually received, or (2) to the extent that a judgment or other final adjudication adverse to such director or officer is entered in a proceeding based on a finding in the proceeding that such director's or officer's action, or failure to act, was (a) the result of active and deliberate dishonesty, or (b) intentionally wrongful, willful or malicious and, in each such case, was material to the cause of action adjudicated in the proceeding.

TWELFTH: The Foundation shall indemnify, to the fullest extent permitted by Maryland law as it may be amended from time to time, all persons who at any time were or are directors or officers of the Foundation. The Foundation shall pay or reimburse all reasonable expenses incurred by a present or former director or officer of the Foundation in connection with any threatened, pending or completed action, suit or proceeding (whether civil, criminal, administrative or investigative) in which the present or former director or officer is a party, in advance of the final disposition of the proceeding, to the fullest extent permitted by, and in accordance with the applicable requirements of, Maryland law as it may be amended from time to time. The Foundation may indemnify any other persons permitted but not required to be indemnified by Maryland law as it may be amended from time to time, if and to the extent indemnification is authorized and determined to be appropriate in each case in accordance with applicable law by the Board of Directors, or special legal counsel appointed by the Board. The Foundation shall not be required to purchase or maintain insurance on behalf of any present or former directors or officers or other persons required or permitted to be indemnified. No amendment of the charter of this Foundation or repeal of any of its provisions shall limit or eliminate any of the benefits provided to directors and officers under this Article in respect of any act or omission that occurred prior to such amendment or repeal.

THIRTEENTH: The Foundation retains the right to further amend its corporate purposes so that they may embrace any activity which may properly be engaged in by any organization which is exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provisions of any future United States Internal Revenue Law) and

contributions to which are deductible under sections 170(c)(2), 2055(a)(2) and 2522(a)(2) of the Internal Revenue Code of 1986(or the corresponding provisions of any future United States Internal Revenue Law) and all contributions to the Corporation are made subject to this provision unless otherwise specifically stated in writing at the time of making the contribution.

The enumeration and definition of particular powers of the Board of Directors included in the foregoing shall in no way be limited or restricted by reference to or inference from the terms of any other clause of this or any other Article of the charter of the Foundation, or construed as or deemed by inference or otherwise in any manner to exclude or limit any powers conferred upon the Board of Directors under the General Laws of the State of Maryland now or hereafter in force, except to the extent that the General Laws of the State of Maryland now or hereafter in force, except to the extent that General Laws of the State of Maryland permit activities which are not permitted under Federal Law for any organization which is exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provisions of any future United States Internal Revenue Law) and contributions to which are deductible under sections 170(c)(2), 2055(a)(2) and 2522(a)(2) of the Internal Revenue Code of 1986(or the corresponding provisions of any future United States Internal Revenue Law)

IN WITNESS WHEREOF, I have signed these Articles of Incorporation this 23rd day of October, 2019, and I acknowledge same to be my act.

David H. Wilson

The above designated resident agent hereby consents to being appointed resident agent of the Foundation.

Ronald B. Lee

WILSON FAMILY COMMUNITY FOUNDATION, INC.
(the "Foundation")

BY-LAWS

ARTICLE I

Office

SECTION 1. *Principal Office.* The principal office of the Foundation shall initially be at 101 Bay Street, Easton, Maryland 21601.

SECTION 2. *Other Offices.* The Foundation may also have an office or offices in such other place or places as the business of the Foundation may require and the Board of Directors may from time to time appoint.

ARTICLE II

Members

SECTION 1. *Identity of members.* The members of the Foundation shall be composed of the members of the Board of Directors.

SECTION 2. *Special Meetings.* Special meetings of the members may be called at any time for any purpose or purposes by the President, by a Vice President, or by a majority of the Board of Directors, and shall be called forthwith by the President, by a Vice President, the Secretary or any director of the Foundation. Such request shall state the purpose or purposes of the meeting. Business transacted at all special meetings of members shall be confined to the purpose or purposes stated in the notice of the meeting.

SECTION 3. *Place of Holding Meetings.* All meetings of members shall be held in the Maryland counties of Talbot or Caroline at a location designated by the Board of Directors.

SECTION 4. *Notice of Meetings.* Written notice of each meeting of the members shall be mailed, postage prepaid by the Secretary, to each member of record entitled to vote thereat at his post office address, as it appears upon the books of the Foundation, at least ten (10) days before the meeting. Each such notice shall state the place, day, and hour at which the meeting is to be held

and, in the case of any special meeting, shall state briefly the purpose or purposes thereof.

SECTION 5. *Conduct of Meetings.* Meetings of members shall be presided over by the President of the Foundation or, if he is not present, by a Vice President, or, if none of said officers is present, by a chairman to be elected at the meeting. The Secretary of the Foundation, or if he is not present, any Assistant Secretary shall act as secretary of such meetings; in the absence of the Secretary and any Assistant Secretary, the presiding officer may appoint a person to act as Secretary of the meeting.

SECTION 6. *Directors as members.* The Board of Directors of the Foundation shall be members and when meeting as Directors may exercise the rights and powers of members if the Charter or these By-Laws do not provide for members of the Foundation or in fact the Foundation has no members.

ARTICLE III

Board of Directors

SECTION 1. *General Powers.* The property and business of the Foundation shall be managed under the direction of the Board of Directors of the Foundation.

SECTION 2. *Number and Term of Office.* The number of directors shall be named in the Articles of Incorporation of the Foundation shall be seven (7) or such other number, but not less than three (3), as may be designated from time to time by resolution of a majority of the entire Board of Directors. Directors must be members. The Directors shall hold office for one year or until the first annual election following their appointment in the Articles of Incorporation of the Foundation. Each Director elected shall hold office until his successor shall be elected and shall qualify. Newly created Directorships resulting from any increase in the authorized number of Directors or any vacancies in the Board of Directors resulting from death, resignation, retirement, disqualification, removal from office or other cause shall be filled by a majority vote of the remaining Directors, though less than a quorum, and the Directors so chosen shall hold office for a term expiring at the next annual meeting of the Directors at which a successor shall be elected and shall qualify.

SECTION 3. *Nomination and Election of Directors.* At least fourteen (14) days prior to the Annual Meeting of the Directors of the Foundation, the Nominating Committee shall decide upon a slate of directors, and shall present such slate to the Board of Directors of the Foundation. The Nominating Committee shall thereafter present the said slate or slates of nominees to the Board of Directors of the Foundation for election at the Annual Meeting.

SECTION 4. *Filling of Vacancies.* In the case of any vacancy in the Board of Directors through death, resignation, disqualification, removal or other cause, the remaining directors, by affirmative vote of the majority thereof, may elect a successor to hold office for the unexpired portion of the term of the director whose place shall be vacant, and until the election of his

successor, or until he shall be removed, prior thereto, by an affirmative vote of a majority of the Board of Directors. Similarly and in the event of the number of directors being increased as provided in these By-Laws, the additional directors so provided for shall be elected by a majority of the entire Board of Directors already in office, and shall hold office until the next annual meeting of members.

Any director may be removed from office with or without cause by the affirmative vote of a majority of the Board of Directors entitled to vote at any special meeting of members regularly called for the purpose.

SECTION 5. *Place of Meeting.* The Board of Directors may hold their meetings and have one or more offices, and keep the books of the Foundation, either within or outside the State of Maryland, at such place or places as they may from time to time determine by resolution or by written consent of all the directors. The Board of Directors may hold their meetings by conference telephone or other similar electronic communications equipment in accordance with the provisions of the Maryland corporation law.

SECTION 6. *Regular Meetings.* Regular meetings of the Board of Directors may be held without notice at such time and place as shall from time to time be determined by resolution of the Board, provided that notice of every resolution of the Board fixing or changing the time or place for the holding of regular meetings of the Board shall be mailed to each director at least three (3) days before the first meeting held pursuant thereto. The annual meeting of the Board of Directors shall be held in February of each year on a date fixed by the Board of Directors by resolution. Any business may be transacted at any regular meeting of the Board.

SECTION 7. *Special Meetings.* Special meetings of the Board of Directors shall be held whenever called by any member of the Board of Directors. The Secretary shall give notice of each special meeting of the Board of Directors, by mailing the same at least ten (10) business days prior to the meeting to each director; but such notice may be waived by any director. Unless otherwise indicated in the notice thereof, any and all business may be transacted at any special meetings. At any meeting at which every director shall be present, even though without notice, any business may be transacted and any director may in writing waive notice of the time, place and objectives of any special meeting.

SECTION 8. *Quorum.* A majority of the whole number of directors shall constitute a quorum for the transaction of business at all meetings of the Board of Directors, but, if at any meeting less than a quorum shall be present, a majority of those present may adjourn the meeting from time to time, and the act of a majority of the directors present at any meeting at which there is a quorum shall be the act of the Board of Directors, except as may be otherwise specifically provided by, law or by the Articles of Incorporation or by these By-Laws.

SECTION 9. *Required Vote.* An affirmative vote of a majority of those present shall be necessary for the passage of any resolution. Any action required or permitted to be taken at a meeting of the Board of Directors may be taken without a meeting, if an unanimous written consent

which sets forth the action is signed by each member of the Board and filed with the minutes of the proceedings of the Board.

SECTION 10. *Compensation of Directors.* Directors shall not receive any stated salary for their services as such, but each director shall be entitled to receive from the Foundation reimbursement of the expenses incurred by him in attending any regular or special meeting of the Board, and, by resolution of the Board of Directors. A fixed sum may also be allowed for attendance at each regular or special meeting of the Board and such reimbursement and compensation shall be payable whether or not a meeting is adjourned because of the absence of a quorum. Nothing herein contained shall be construed to preclude any director from serving the Foundation in any other capacity, and receiving compensation therefor.

SECTION 11. *Nominating Committee.* The Board of Directors shall elect a Nominating Committee consisting of the President and at least one (1) other director. The Nominating Committee shall be selected by the Board of Directors at the regular meeting of the Board of Directors following the annual meeting.

SECTION 12. *Committees.* The Board of Directors may, by resolution passed by a majority of the whole Board, designate one or more committees, each committee to consist of two or more of the directors of the Foundation, which, to the extent provided in the resolution, shall have and may exercise the powers of the Board of Directors, and may authorize the seal of the Foundation to be affixed to all papers which may require it. Such committee or committees shall have such names as may be determined from time to time by resolution adopted by the Board of Directors.

SECTION 13. *Meetings By Conference Telephone.* Members of the Board of Directors may participate in a meeting by means of a conference telephone or similar communications equipment if all persons participating in the meeting can hear each other at the same time. Participation in a meeting by these means constitutes presence in person at a meeting.

ARTICLE IV

Officers

SECTION 1. *Election, Tenure and Compensation.* The officers of the Foundation shall be a President, a Vice President, a Secretary, and a Treasurer, and also such other officers including a Chairman of the Board and/or one or more Vice Presidents and/or one or more assistants to the foregoing officers as the Board of Directors from time to time may consider necessary for the proper conduct of the business of the Foundation. The officers shall be elected annually by the Board of Directors at its first meeting following the annual meeting of the members except where a longer term is expressly provided in an employment contract duly authorized and approved by the Board of Directors. The officers shall be directors. Any two or more of the above offices, except those of President and Vice President, may be held by the same person, but no officer shall execute, acknowledge or verify any instrument in more than one capacity if such instrument is required by

law or by these By-Laws to be executed, acknowledged or verified by any two or more officers. The officers of the Foundation shall serve in such capacities without compensation. The compensation or salary paid all employed staff members of the Foundation, if any, including but not limited to an Executive Director shall be fixed by resolutions adopted by the Board of Directors.

In the event that any office other than an office required by law, shall not be filled by the Board of Directors, or, once filled, subsequently becomes vacant, then such office and all references thereto in these By-Laws shall be deemed inoperative unless and until such office is filled in accordance with the provisions of these By-Laws.

Except where otherwise expressly provided in a contract duly authorized by the Board of Directors, all officers and agents of the Foundation shall be subject to removal at any time by the affirmative vote of a majority of the whole Board of Directors, and an officers, agents, and employees, shall hold office at the discretion of the Board of Directors or of the officers appointing them.

SECTION 2. *Powers and Duties of the Chairman of the Board.* At all meetings of the Board of Directors, the President shall serve as chairman of the meeting. In the absence of the President, the Board of Directors may select a Chairman to preside at such meeting

SECTION 3. *Powers and Duties of the President.* The President shall be the chief executive officer of the Foundation and shall have general charge and control of all its business affairs and properties. He shall preside at all meetings of the Board of Directors and the members. He may sign and execute all authorized bonds, contracts or other obligations in the name of the Foundation; and he shall be ex officio a member of all standing committees.

The President may sign and execute all authorized bonds, contracts or other obligations in the name of the Foundation. He shall have the general powers and duties of supervision and management usually vested in the office of president of a corporation. The President shall be ex-officio a member of all the standing committees. He shall do and perform such other duties as may, from time to time, be assigned to him by the Board of Directors.

In the event that the Board of Directors does not take affirmative action to fill the office of Chairman of the Board, the President shall assume and perform all powers and duties given to the Chairman of the Board by these By-Laws.

SECTION 4. *Powers and Duties of the Vice President.* The Board of Directors shall appoint a Vice President and may appoint more than one Vice President. Any Vice President (unless otherwise provided by resolution of the Board of Directors) may sign and execute all authorized bonds, contracts, or other obligations in the name of the Foundation. Each Vice President shall have such other powers and shall perform such other duties as may be assigned to him by the Board of Directors or by the President. In case of the absence or disability of the President, the duties of that office shall be performed by any Vice President, and the taking of any action by any such Vice

President in place of the President shall be conclusive evidence of the absence or disability of the President.

SECTION 5. *Secretary.* The Secretary shall give, or cause to be given, notice of all meetings of members and directors and all other notices required by law or by these By-Laws, and in case of his absence or refusal or neglect to do so, any such notice may be given by any person thereunto directed by the President, or by the directors or members upon whose written request the meeting is called as provided in these By-Laws. The Secretary shall record all the proceedings of the meetings of the members and of the directors in books provided for that purpose, and he shall perform such other duties as may be assigned to him by the directors or the President. He shall have custody of the seal of the Foundation and shall affix the same to all instruments requiring it, when authorized by the Board of Directors or the President, and attest the same. In general, the Secretary shall perform all the duties generally incident to the office of Secretary, subject to the control of the Board of Directors and the President.

SECTION 6. *Treasurer.* The Treasurer shall have custody of all the funds and securities of the Foundation, and he shall keep full and accurate account of receipts and disbursements in books belonging to the Foundation. He shall deposit all moneys and other valuables in the name and to the credit of the Foundation in such depository or depositories as may be designated by the Board of Directors.

The Treasurer shall disburse the funds of the Foundation as may be ordered by the Board of Directors, taking proper vouchers for such disbursements. He shall render to the President and the Board of Directors, whenever either of them so requests, an account of all his transactions as Treasurer and of the financial condition of the Foundation.

The Treasurer shall give the Foundation a bond, if required by the Board of Directors, in a sum, and with one or more sureties, satisfactory to the Board or Directors, for the faithful performance of the duties of his office and for the restoration to the Foundation in case of his death, resignation, retirement or removal from office of all books, papers, vouchers, moneys, and other properties of whatever kind in his possession or under his control belonging to the Foundation.

The Treasurer shall perform all the duties generally incident to the office of the Treasurer, subject to the control of the Board of Directors and the President.

SECTION 7. *Assistant Secretary.* The Board of Directors may appoint an Assistant Secretary or more than one Assistant Secretary. Each Assistant Secretary shall (except as otherwise provided by resolution of the Board of Directors) have power to perform all duties of the Secretary in the absence of disability of the Secretary and shall have such other powers and shall perform such other duties as may be assigned to him by the Board of Directors or the President. In case of the absence or disability of the Secretary, the duties of the office shall be performed by any such Assistant Secretary, and the taking of any action by any such Assistant Secretary in place of the Secretary shall be conclusive evidence of the absence or disability of the Secretary.

SECTION 8. *Assistant Treasurer.* The Board of Directors may appoint an Assistant Treasurer or more than one Assistant Treasurer. Each Assistant Treasurer shall (except as otherwise provided by resolution of the Board of Directors) have power to perform all duties of the Treasurer in the absence or disability of the Treasurer and shall have such other powers and shall perform such other duties as may be assigned to him by the Board of Directors or the President. In case of the absence or disability of the Treasurer, the duties of the office shall be performed by any Assistant Treasurer, and the taking of any action by any such Assistant Treasurer in place of the Treasurer shall be conclusive evidence of the absence or disability of the Treasurer.

ARTICLE V

Corporate Seal

SECTION 1. *Seal.* If a Corporate Seal is desired, the Foundation shall use the word "(SEAL)" as its corporate seal as permitted by the General Corporation Law of the State of Maryland.

ARTICLE VI

Bank Accounts and Loans

SECTION 1. *Bank Accounts.* Such officers or agents of the Foundation as from time to time shall be designated by the Board of Directors shall have authority to deposit any funds of the Foundation in such banks or trust companies as shall from time to time be designated by the Board of Directors and the President and the Treasurer or the Vice President in the President's absence and an Assistant Treasurer, upon signature of two (2) such officers, may withdraw any or all of the funds of the Foundation so deposited in any such bank or trust company, upon checks, drafts or other instruments or orders for the payment of money, drawn against the account or in the name or behalf of this Foundation, and made or signed by such officers or agents; and each bank or trust company with which funds of the Foundation are so deposited is authorized to accept, honor, cash and pay, without limit as to amount, all checks, drafts or other instruments or orders for the payment of money, when drawn, made or signed by any two (2) officers or agents so designated by the Board of Directors until written notice of the revocation of the authority of such officers or agents by the Board of Directors shall have been received by such bank or trust company. There shall from time to time be certified to the banks or trust companies in which funds of the Foundation are deposited, the signature of the officers or agents of the Foundation so authorized to draw against the same.

SECTION 2. *Loans.* The President and the Treasurer or such other officers or agents of this Foundation as from time to time shall be designated by the Board of Directors shall have authority to effect loans, advances or other forms of credit at any time or times for the Foundation from such banks, trust companies, institutions, corporations, firms or persons as the Board or Directors shall from time to time designate, and as security for the repayment of such loans, advances, or other forms of credit to assign, transfer, endorse and deliver, either originally or in addition or substitution, any or all stocks, bonds, rights and interests of any kind in or to stocks or bonds,

certificates of such rights or interests, deposits, accounts, documents covering merchandise, deposits and accounts receivable and other commercial paper and evidences of debt at any time held by the Foundation; and for such loans, advances or other forms of credit to make, execute and deliver one or more notes, acceptances or written obligations of the Foundation on such terms, and with such provisions as to the security or sale or disposition thereof as such officers or agents shall deem proper; and also to sell to, or discount or rediscount with, such banks, trust companies, institutions, corporations, firms or persons any and all commercial paper, bills receivable, acceptances and other instruments and evidences of debt at any time held by the Foundation, and to that end to endorse, transfer and deliver the same. There shall from time to time be certified to each bank, trust company, institution, corporation, firm or person so designated the signatures of the officers or agents so authorized; and each such bank, trust company, institution, corporation, firm or person is authorized to rely upon such certification until written notice of the revocation by the Board of Directors of the authority of such officers or agents shall be delivered to such bank, trust company, institution, corporation, firm or person.

ARTICLE VII

Reimbursements

Any payments made to an officer or other employee of the Foundation, such as salary, commission, interest or rent, or entertainment expense incurred by him, which shall be disallowed in whole or in part as a deductible expense by the Internal Revenue Service, shall be reimbursed by such officer or other employee of the Foundation to the full extent of such disallowance. It shall be the duty of the Directors, as a Board, to enforce payment of each such amount disallowed. In lieu of payment by the officer or other employee, subject to the determination of the Board of Directors, proportionate amounts may be withheld from his future compensation payments until the amount owed to the Foundation has been recovered. As provided in Article IV, Section 1 above, the officers of the Foundation shall serve without compensation.

ARTICLE VIII

Miscellaneous Provisions

SECTION 1. *Fiscal Year.* The fiscal year of the Foundation shall end on the last day of December.

SECTION 2. *Notices.* Whenever, under the provisions of these By-Laws, notice is required to be given to any director, officer or member it shall not be construed to mean personal notice, but such notice shall be given in writing, by mail, by depositing the same in a post office or letter box, in a postpaid sealed wrapper, addressed to each member officer or director at such address as appears on the books of the Foundation, or in default of any other address, to such director, officer or member at the general post office in the Town of Preston, Maryland, and such notice shall be deemed to be given at the time the same shall be thus mailed. Any member, director or officer may waive any notice required to be given under these By-Laws.

SECTION 3. *Maintenance of Tax Exempt Status.* The Foundation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 (or corresponding provisions of any future United States Internal Revenue Law) or (b) by a corporation, contributions to which are deductible under Sections 170(c)(2), 2055(a)(2) and 2522(a)(2) of the Internal Revenue Code of 1986 (or the corresponding provisions of any future United States Internal Revenue Law).

ARTICLE IX

Amendments

SECTION 1. *Amendment of By-Laws.* Except as may otherwise be expressly provided herein, the Board of Directors shall have the power and authority to amend, alter or repeal these By-Laws or any provision thereof, and may from time to time make additional By-Laws upon the affirmative vote of a majority of the Board of Directors in favor of such amendment or adoption of additional By-Laws.

ARTICLE X

Indemnification

SECTION 1. *Definitions.* As used in this Article X, any word or words that are defined in Section 2-418 of the Corporations and Associations Article of the Annotated Code of Maryland, as amended from time to time, (the "Indemnification Section") shall have the same meaning as provided in the Indemnification Section.

SECTION 2. *Indemnification of Directors and Officers.* The Foundation shall indemnify and advance expenses to a director or officer of the Foundation in connection with a proceeding to the fullest extent permitted by and in accordance with the Indemnification Section.

SECTION 3. *Indemnification of Employees and Agents.* With respect to an employee or agent, other than a director or officer, of the Foundation, the Foundation may, as determined by the Board of Directors of the Foundation, indemnify and advance expenses to such employee or agent in connection with a proceeding to the extent permitted by and in accordance with the Indemnification Section.

ARTICLE XI

Dissolution

SECTION 1. *Dissolution.* Upon dissolution of the Foundation, the Directors shall after paying or making provision for the payment of all liabilities of the Foundation, dispose of all of the assets of the Foundation in such manner, or to such organization or organizations, organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, as the Directors shall determine.

WILSON FAMILY COMMUNITY FOUNDATION, INC.

("Foundation")

CONFLICT OF INTEREST POLICY AND ANNUAL STATEMENTS

Article I
Purpose

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

Article II
Definitions

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

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

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

b. A compensation arrangement with the Foundation or with any entity or individual with which the Foundation has a transaction or arrangement, or

c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Foundation is negotiating a transaction or arrangement. Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial."

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

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

a. is not, and has not been for a period of at least three years, an employee of the Foundation or any entity in which the Foundation has a financial interest;

b. does not directly or indirectly have a significant business relationship with the Foundation, which might affect independence in decision-making;

c. is not employed as an executive of another corporation where any of the Foundation's executive officers or employees serve on that corporation's compensation committee; and

d. does not have an immediate family member who is an executive officer or employee of the Foundation or who holds a position that has a significant financial relationship with the Foundation."

Article III
Procedures

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

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

3. Procedures for Addressing the Conflict of Interest

a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

c. After exercising due diligence, the governing board or committee shall determine whether the Foundation can obtain with reasonable efforts a more advantageous

transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Foundation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy

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

Article IV
Records of Proceedings

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

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

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

Article V
Compensation

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

b. A voting member of any committee whose jurisdiction includes compensation matters

and who receives compensation, directly or indirectly, from the Foundation for services is precluded from voting on matters pertaining to that member's compensation.

c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Foundation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Article VI
Annual Statements

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

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

b. Has read and understands the policy,

c. Has agreed to comply with the policy, and

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

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

3. If at any time during the year, the information in the annual statement changes materially, the director, principal officer and member of a committee with governing board delegated powers shall disclose such changes and revise the annual disclosure form.

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

Article VII
Periodic Reviews

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

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

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

Article VIII
Use of Outside Experts

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

WILSON FAMILY COMMUNITY FOUNDATION, INC.

A Maryland Non-Stock Corporation

ACTION OF BOARD OF DIRECTORS BY UNANIMOUS WRITTEN CONSENT

The undersigned, being all of the Directors named in the Articles of Incorporation of Wilson Family Community Foundation, Inc., a Maryland non-stock corporation (the "Foundation"), consent to the adoption of the following resolutions and the recording of these resolutions among the minutes of proceedings of the Board of Directors:

RESOLVED: That the Articles of Incorporation of the Foundation filed with the State Department of Assessments and Taxation of the State of Maryland on October 23, 2019, a copy of which is attached to these resolutions as Exhibit A, are approved and accepted.

RESOLVED: That the By-Laws, a copy of which is attached to these resolutions as Exhibit B, are adopted as the By-Laws of the Foundation.

RESOLVED: That the following persons are elected officers of the Foundation in the respective capacities indicated opposite their names to serve until the first annual meeting of the trustees of the Foundation and until their respective successors are elected and qualify:

Name	Office
David H. Wilson, Sr.	President
Margaret A. "Peggy" Wilson	Vice President
Wendy Melvin	Secretary/Treasurer

RESOLVED: That the Secretary of the Foundation is authorized to procure all record books required by law or necessary in connection with the conduct of the charitable activities of the Foundation.

RESOLVED: That the Treasurer of the Foundation is authorized and directed to pay all charges and expenses incident to or arising out of the organization of the Foundation.

RESOLVED: That the officers of the Foundation are authorized to commence the qualification of the Foundation as a not for profit entity under Section 501(c)(3) of the Internal Revenue Code, as amended, and commence the Foundation's

charitable activities on the date of adoption of these resolutions, or as soon after that date as may be practicable and to apply for the issuance or transfer of any licenses or permits and to take all action necessary or appropriate to enable the Foundation to lawfully carry on the charitable activities proposed to be done in the Articles of Incorporation of the Foundation.

RESOLVED: That the fiscal year of the Foundation begin on the first day of January and end at the close of business on the last day of December of each year.

RESOLVED: That Provident State Bank, Inc. (the "Bank") is designated as a depository of the Foundation, that the corporate banking resolutions of the Bank contained in the certificate which is attached to these resolutions as Exhibit C are adopted, and that the appropriate officers of the Foundation are authorized and directed to execute such documents and take such action as may be necessary or appropriate to give effect to this resolution.

RESOLVED: That the conflict of interest policy attached hereto as Exhibit "D" is hereby adopted by the Foundation.

RESOLVED: That the Foundation be, and it hereby is, authorized to file such forms as may necessary with the Internal Revenue Service so as to enable the Foundation to qualify as a Section 501(c) (3) not-for-profit organization.

RESOLVED: That the officers of the Foundation are authorized and directed, in the name and on behalf of the Foundation, to take such action and execute and deliver or file such documents, agreements and certificates as they deem necessary or advisable to effectuate the foregoing resolutions.

This Action of Directors By Unanimous Written Consent may be executed in counterparts and delivered electronically by facsimile copy or via e-mail in PDF or JPEG format and any of such copies shall be deemed effective as an original for all purposes.

[Signatures Appear on The Following Page]

WITNESS the signatures of the undersigned as of this 29th day of October, 2019

David H. Wilson. Sr.

Margaret A. "Peggy" Wilson

Angela McCracken

David H. Wilson, Jr.

Brittany W. Holland

Marina Wilson

Daria Wilson