

Friends of Fredrikson
Donation and Tax-Exempt Organization Compliance Policy

In an effort to maintain our tax-exempt status as a public charity under section 501(c)(3) of the Internal Revenue Code of 1986, as amended, we hereby adopt the following policy and procedures regarding our donation activities:

For purposes of our collection and donation of school supplies to children, the organization will only donate goods and funds to public schools serving populations that are predominately eligible for federally subsidized school lunch programs.

For purposes of our collection and donation of gifts and other items to individuals and families, such individuals and families will be identified and selected based on the following criteria:

- Qualified families registered as low-income through a charitable organization such as Catholic Charities/Lutheran Social Services Adopt-a-Family Program; Jewish Family Services, Sharing & Caring Hands or other such charitable organization(s) that serve the needs of low-income individuals and families;
- Individuals and families who have 1) received pro bono assistance from Fredrikson & Byron and 2) who have had no significant change in their economic status.

All unsolicited requests for assistance will be referred to the appropriate charitable organization for assistance. Friends of Fredrikson will not accept requests or referrals for assistance from employees of Fredrikson & Byron, or from employees of any vendor doing business with or at Fredrikson & Byron.

In support of its charitable activities the organization can make charitable contributions to organizations that provide educational programs for the children who have been served by the public schools the organization has supported.

The organization shall not make contributions of goods, services or funds to individuals, families or organizations that do not fall into one of the above stated categories.