CONFLICT OF INTEREST POLICY

We Take IT for Charity Inc.

A South Carolina Nonprofit Corporation | EIN 85-3916244

Adopted: ____1/1/2026__________________

Article I — Purpose

The purpose of this conflict of interest policy is to protect the interests of We Take IT for Charity Inc. (the "Corporation") when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer, director, or other Interested Person of the Corporation, or might result in a possible excess benefit transaction under Section 4958 of the Internal Revenue Code and related Treasury Regulations.

This policy is intended to supplement, but not replace, any applicable state and federal laws governing conflicts of interest that apply to nonprofit and charitable organizations, including the South Carolina Nonprofit Corporation Act of 1994 and the requirements of Section 501(c)(3) of the Internal Revenue Code.

This policy is also designed to address the unique nature of the Corporation's mission, which is to facilitate gifts of non-cash capital assets — including cryptocurrency, commodities, real estate (residential, commercial, and troubled), and oil and gas leases and working interests — and the heightened valuation, related-party, and self-dealing risks inherent in such transactions.

Article II — Definitions

1. Interested Person

Any director, principal officer, or member of a committee with governing board–delegated powers, who has a direct or indirect Financial Interest, as defined below, is an Interested Person. The term also includes the spouse, domestic partner, parent, sibling, child, grandchild, in-law, or other member of the household of any such person.

2. Financial Interest

A person has a Financial Interest if the person has, directly or indirectly, through business, investment, or family:

- An ownership or investment interest in any entity with which the Corporation has, or is negotiating, a transaction or arrangement;
- A compensation arrangement with the Corporation or with any entity or individual with which the Corporation has, or is negotiating, a transaction or arrangement; or

- A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Corporation 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. Non-Cash Gift Transaction

Any acceptance, holding, sale, exchange, liquidation, or distribution by the Corporation of cryptocurrency, commodities (including grains), real estate (residential, commercial, or troubled), oil and gas leases or working interests, or any other non-cash capital asset contributed to the Corporation.

4. Affiliated Charity

Any 501(c)(3) organization to which the Corporation regularly transmits proceeds of Non-Cash Gift Transactions, or with which the Corporation has an ongoing referral or partnership relationship, including but not limited to the National Christian Foundation and its affiliated funds.

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.

Disclosure shall be made in writing as early as reasonably possible and, at minimum, prior to any board or committee vote on the relevant transaction. Standing disclosures shall also be made annually pursuant to Article V.

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, the Interested Person 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

1. An Interested Person may make a presentation at the governing board or committee meeting, but after such presentation, the Interested Person shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement that results in the conflict of interest.
2. 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.
3. After exercising due diligence, the governing board or committee shall determine whether the Corporation 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.
4. 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 Corporation'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

5. If the governing board or committee has reasonable cause to believe that 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.
6. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines that the member has, in fact, failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action, up to and including removal from the board to the extent permitted by the Corporation's bylaws and South Carolina law.

Article IV — Records of Proceedings

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

- 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.

- 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

7. A voting member of the governing board who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.
8. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.
9. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Article VI — Annual Statements

Each director, principal officer, and member of a committee with governing board–delegated powers shall annually sign a statement which affirms that the person:

- Has received a copy of the conflicts of interest policy;
- Has read and understands the policy;
- Has agreed to comply with the policy; and
- Understands that the Corporation is a charitable organization and, in order to maintain its federal tax exemption, must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

The annual statement shall also include a disclosure of any known Financial Interests, outside business activities, board memberships at other organizations, and relationships with Affiliated Charities or with potential donors, vendors, appraisers, or counterparties of the Corporation. The form attached as Exhibit A may be used for this purpose.

Article VII — Periodic Reviews

To ensure the Corporation 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:

- Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's-length bargaining;
- Whether partnerships, joint ventures, and arrangements with management organizations conform to the Corporation'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;
- Whether the Corporation's process for accepting, valuing, holding, and liquidating non-cash capital assets is consistent with IRS requirements (including Form 8283 acknowledgments and Form 8282 reporting for dispositions within three years), industry best practices for gift acceptance, and the Corporation's gift acceptance policy; and
- Whether arrangements with Affiliated Charities (including the National Christian Foundation and its donor-advised funds) are documented in writing, conducted at arm's length, and serve the Corporation's exempt purposes.

Article VIII — Use of Outside Experts

When conducting the periodic reviews provided for in Article VII, the Corporation 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.

Given the specialized nature of the Corporation's work, the board is strongly encouraged to engage qualified independent appraisers, tax counsel, or other advisors when evaluating:

- The valuation of contributed cryptocurrency, real estate, oil and gas interests, commodities, or other non-cash capital assets;
- Any proposed transaction in which a director, officer, or Interested Person, or a family member of such person, is the donor, a co-owner, a lender, a counterparty, or otherwise has a Financial Interest; and
- Any transaction involving troubled real estate, distressed assets, or assets carrying significant environmental, regulatory, or title risk.

Article IX — Supplemental Provisions for Non-Cash Gift Transactions

Because the Corporation's mission centers on Non-Cash Gift Transactions, the following supplemental rules apply in addition to the general procedures above.

1. Related-Party Donor Transactions

Where a director, officer, or Interested Person, or a family member or controlled entity of such person, is the donor, co-owner, manager, or beneficial owner of an asset proposed for contribution to the Corporation, the Interested Person shall:

- Promptly and fully disclose the relationship in writing prior to the Corporation's acceptance of the gift;
- Recuse himself or herself from any board or committee deliberation or vote relating to the acceptance, valuation, holding, or disposition of the asset; and
- Not participate, directly or indirectly, in selecting the qualified appraiser or in determining the sale price, sale timing, or sale counterparty for the contributed asset.

2. Valuation Integrity

The Corporation shall not rely on a valuation prepared by, or under the direction of, an Interested Person or a family member of an Interested Person. For any non-cash asset for which a qualified appraisal is required by the Internal Revenue Code or related regulations, the appraisal shall be obtained from a qualified appraiser who is independent of the donor and of the Corporation's Interested Persons.

3. Sales and Liquidations to Interested Persons

The Corporation shall not sell, transfer, or otherwise dispose of any contributed non-cash asset to an Interested Person, or to a family member or controlled entity of an Interested Person, except pursuant to a fully disclosed, arm's-length transaction approved by a majority of the disinterested directors after consideration of independent valuation evidence and reasonable alternatives. Any such transaction shall be documented in the minutes in accordance with Article IV.

4. Relationships with Affiliated Charities and Donor-Advised Funds

The Corporation acknowledges that its founder, officers, or directors may simultaneously serve in leadership, employment, advisory, or volunteer roles at Affiliated Charities, including the National Christian Foundation and its regional offices. Such dual roles do not, standing alone, constitute a prohibited conflict of interest, but they create an ongoing duty of disclosure and care. Accordingly:

- Each director and officer shall disclose any current role, compensation arrangement, or fiduciary position at an Affiliated Charity in his or her annual disclosure statement and update such disclosure promptly upon any material change;
- Decisions to transmit proceeds, refer donors, or enter into service or referral arrangements with an Affiliated Charity shall be evaluated for fairness to the Corporation and consistency with its exempt purposes;
- No Interested Person shall use his or her position with the Corporation to obtain compensation, donor-advised fund contributions, or other benefits at an Affiliated Charity that would not be available on the same terms in an arm's-length relationship; and

- Where the Corporation and an Affiliated Charity are jointly serving the same donor, the disinterested directors shall periodically confirm that the allocation of fees, services, and proceeds between the two organizations is reasonable.

5. Gifts, Honoraria, and Personal Benefits from Donors and Counterparties

No director, officer, employee, or volunteer of the Corporation shall solicit or accept, for personal use, any gift, gratuity, favor, entertainment, loan, or other thing of more than nominal value from any donor, prospective donor, vendor, appraiser, broker, or counterparty of the Corporation. Reasonable and customary business meals and modest gifts of nominal value are permitted but should be reported if their cumulative value from a single source exceeds a threshold set by the board from time to time.

Article X — Adoption and Amendment

This policy was adopted by the Board of Directors of We Take IT for Charity Inc. on the date set forth below. It may be amended by a majority vote of the Board of Directors at any duly called meeting. This policy shall be reviewed by the Board at least every three years.

Signed by:
Jeffrey Wallace
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Jeffrey S. Wallace, President

We Take IT for Charity Inc.

Date: 7/7/2026

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Dr. Paul Merrick Director

Date: 7/7/2026

Signed by:
Kurt Fritz
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Kurt Fritz Director

Date: 7/7/2026

EXHIBIT A

Annual Conflict of Interest Disclosure Statement

Name: ____

Position with the Corporation: ________________________

Date: __________________

I have received, read, and understand the Conflict of Interest Policy of We Take IT for Charity Inc., and I agree to comply with its terms. I understand that the Corporation is a charitable organization and that in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

I disclose the following Financial Interests, outside positions, and relationships that may give rise to an actual, potential, or apparent conflict of interest (attach additional pages if needed):

1. Ownership, investment, or compensation interests in entities that do business, or may do business, with the Corporation:

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2. Board, officer, employment, or advisory positions held at other charitable organizations, including the National Christian Foundation or any other Affiliated Charity:

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3. Anticipated transactions in which I, a family member, or a controlled entity may be a donor, counterparty, lender, broker, appraiser, or beneficiary in connection with the Corporation:

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4. Any other relationship, activity, or interest that a reasonable person might consider relevant to my duties to the Corporation:

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Signature: ____

Print Name: ____

Date: ____