

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury
Internal Revenue Service

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions. INTERNATIONAL CLIENT COUNSELING COMPETIT THE LOUIS M BROWN & FORREST S MOSTEN	Taxpayer identification number (TIN) 95-4291235
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 6000 S 74TH ST	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LINCOLN, NE 68516	

Enter the Return Code for the return that this application is for (file a separate application for each return) 04

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
 Plan Number _____
 Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **BRETT C. STOHS**
6000 S 74TH ST - LINCOLN, NE 68516

Telephone No. **402-310-8890** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 calendar year 20 **23** or
 tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990PF for instructions and the latest information.

2023

Form 990-PF

Department of the Treasury Internal Revenue Service

For calendar year 2023 or tax year beginning , and ending

Name of foundation: INTERNATIONAL CLIENT COUNSELING COMPETIT THE LOUIS M BROWN & FORREST S MOSTEN
A Employer identification number: 95-4291235
B Telephone number: 402-310-8890
C If exemption application is pending, check here ...
D 1. Foreign organizations, check here ...
2. Foreign organizations meeting the 85% test, check here and attach computation ...
E If private foundation status was terminated under section 507(b)(1)(A), check here ...
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ...
G Check all that apply: Initial return, Final return, Address change, Initial return of a former public charity, Amended return, Name change
H Check type of organization: Section 501(c)(3) exempt private foundation, Section 4947(a)(1) nonexempt charitable trust, Other taxable private foundation
I Fair market value of all assets at end of year (from Part II, col. (c), line 16): \$ 356,899.
J Accounting method: Cash, Accrual, Other (specify)

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (1-12) and Operating and Administrative Expenses (13-26), leading to Net investment income of 8,366 and Adjusted net income of N/A.

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	Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only.	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing	64,233.	89,933.	89,933.
	2	Savings and temporary cash investments			
	3	Accounts receivable			
		Less: allowance for doubtful accounts			
	4	Pledges receivable			
		Less: allowance for doubtful accounts			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons			
	7	Other notes and loans receivable			
		Less: allowance for doubtful accounts			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments - U.S. and state government obligations			
	b	Investments - corporate stock			
	c	Investments - corporate bonds			
	11	Investments - land, buildings, and equipment: basis			
	Less: accumulated depreciation				
12	Investments - mortgage loans				
13	Investments - other	STMT 5	292,050.	266,966.	266,966.
14	Land, buildings, and equipment: basis				
	Less: accumulated depreciation				
15	Other assets (describe				
16	Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)		356,283.	356,899.	356,899.
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable			
	22	Other liabilities (describe			
23	Total liabilities (add lines 17 through 22)		0.	0.	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 24, 25, 29, and 30.				
	24	Net assets without donor restrictions			
	25	Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 26 through 30.				
	26	Capital stock, trust principal, or current funds	0.	0.	
	27	Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	28	Retained earnings, accumulated income, endowment, or other funds	356,283.	356,899.	
	29	Total net assets or fund balances	356,283.	356,899.	
30	Total liabilities and net assets/fund balances	356,283.	356,899.		

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	356,283.
2	Enter amount from Part I, line 27a	2	-14,286.
3	Other increases not included in line 2 (itemize) UNREALIZED GAIN (LOSS)	3	14,902.
4	Add lines 1, 2, and 3	4	356,899.
5	Decreases not included in line 2 (itemize)	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	356,899.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a TD AMERITRADE ACCOUNT #3641	P		08/31/23
b TD AMERITRADE ACCOUNT #3641	P		08/31/23
c CHARLES SCHWAB ACCOUNT #4248	P		12/31/23
d CHARLES SCHWAB ACCOUNT #4248	P		12/31/23
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a 249,631.		253,662.	-4,031.
b 1,147.		1,182.	-35.
c 97,340.		101,839.	-4,499.
d 75,771.		74,212.	1,559.
e			

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			-4,031.
b			-35.
c			-4,499.
d			1,559.
e			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	-7,006.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8	3	N/A

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948 - see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instructions)	1	116.
b All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b)		
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	2	0.
3 Add lines 1 and 2	3	116.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	116.
6 Credits/Payments:		
a 2023 estimated tax payments and 2022 overpayment credited to 2023	6a	0.
b Exempt foreign organizations - tax withheld at source	6b	0.
c Tax paid with application for extension of time to file (Form 8868)	6c	0.
d Backup withholding erroneously withheld	6d	0.
7 Total credits and payments. Add lines 6a through 6d	7	0.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	0.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	116.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11 Enter the amount of line 10 to be: Credited to 2024 estimated tax Refunded	11	

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Part VI-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
1c Did the foundation file Form 1120-POL for this year?		X
1d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ <u>0.</u> (2) On foundation managers. \$ <u>0.</u>		
1e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ <u>0.</u>		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	X	
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
4b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. _____ CA		
8b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2023 or the tax year beginning in 2023? See the instructions for Part XIII. If "Yes," complete Part XIII		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	X	
Website address <u>HTTPS://WWW.BROWNMOSTEN.COM/</u>		
14 The books are in care of <u>BRETT C. STOHS</u> Telephone no. <u>402-310-8890</u> Located at <u>6000 S 74TH ST, LINCOLN, NE</u> ZIP+4 <u>68516</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year	15	N/A
16 At any time during calendar year 2023, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		X
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)	X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	X
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)	X
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)	X
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b	N/A
c Organizations relying on a current notice regarding disaster assistance, check here		<input type="checkbox"/>
d Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2023?	1d	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023?	2a	X
If "Yes," list the years _____, _____, _____, _____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	2b	N/A
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. _____, _____, _____, _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a	X
b If "Yes," did it have excess business holdings in 2023 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2023.)	3b	N/A
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2023?	4b	X

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Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

	Yes	No
5a During the year, did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		X
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		X
(3) Provide a grant to an individual for travel, study, or other similar purposes?		X
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions		X
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		X
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	N/A	
c Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>	
d If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945-5(d).	N/A	
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		X
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
STEVEN AUSTERMILLER 6000 S 74TH ST LINCOLN, NE 68516	PRESIDENT 0.00	0.	0.	0.
BRETT STOHS 6000 S 74TH ST LINCOLN, NE 68516	SECRETARY AND 0.00	TREASURER 0.	0.	0.
SELENE MIZE 6000 S 74TH ST LINCOLN, NE 68516	VICE PRESIDENT 0.00	0.	0.	0.
FORRET MOSTEN 6000 S 74TH ST LINCOLN, NE 68516	EXECUTIVE CHAIR 0.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000 0

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services 0

Part VIII-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	
2	
3	
4	

Part VIII-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
3 All other program-related investments. See instructions.	

Total. Add lines 1 through 3 0.

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Part IX Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	306,260.
b	Average of monthly cash balances	1b	41,497.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	347,757.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	347,757.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	5,216.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	342,541.
6	Minimum investment return. Enter 5% (0.05) of line 5	6	17,127.

Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here and do not complete this part.)

1	Minimum investment return from Part IX, line 6	1	17,127.
2a	Tax on investment income for 2023 from Part V, line 5	2a	116.
b	Income tax for 2023. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b	2c	116.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	17,011.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	17,011.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	7	17,011.

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	15,649.
b	Program-related investments - total from Part VIII-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4	4	15,649.

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Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1 Distributable amount for 2023 from Part X, line 7				17,011.
2 Undistributed income, if any, as of the end of 2023:				
a Enter amount for 2022 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2023:				
a From 2018	3,954.			
b From 2019	5,850.			
c From 2020	86.			
d From 2021	689.			
e From 2022	658.			
f Total of lines 3a through e	11,237.			
4 Qualifying distributions for 2023 from Part XI, line 4: \$	15,649.			
a Applied to 2022, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2023 distributable amount				15,649.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2023 (If an amount appears in column (d), the same amount must be shown in column (a).)	1,362.			1,362.
6 Enter the net total of each column as indicated below:	9,875.			
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2022. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2018 not applied on line 5 or line 7	2,592.			
9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a	7,283.			
10 Analysis of line 9:				
a Excess from 2019	5,850.			
b Excess from 2020	86.			
c Excess from 2021	689.			
d Excess from 2022	658.			
e Excess from 2023				

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2023, enter the date of the ruling

b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

Table with 5 columns: (a) 2023, (b) 2022, (c) 2021, (d) 2020, (e) Total. Rows include 2a-e (Qualifying distributions) and 3a-d (Alternative tests).

Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see instructions.)

1 Information Regarding Foundation Managers: a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs: Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

SEE STATEMENT 6

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

INTERNATIONAL CLIENT COUNSELING COMPETIT
 THE LOUIS M BROWN & FORREST S MOSTEN

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Part XIV Supplementary Information *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment					
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount	
Name and address (home or business)					
a Paid during the year					
NONE					
Total				3a	0.
b Approved for future payment					
NONE					
Total				3b	0.

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	40.	
4 Dividends and interest from securities			14	8,354.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					-7,006.
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e)		0.		8,394.	-7,006.
13 Total. Add line 12, columns (b), (d), and (e)				13	1,388.

(See worksheet in line 13 instructions to verify calculations.)

Part XV-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No.	Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).
8	LOSS FROM SALE OF MUTUAL FUNDS

INTERNATIONAL CLIENT COUNSELING COMPETIT
THE LOUIS M BROWN & FORREST S MOSTEN

Part XVI Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of:			
(1) Cash	1a(1)		X
(2) Other assets	1a(2)		X
b Other transactions:			
(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
(3) Rental of facilities, equipment, or other assets	1b(3)		X
(4) Reimbursement arrangements	1b(4)		X
(5) Loans or loan guarantees	1b(5)		X
(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.			

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? Yes No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	May the IRS discuss this return with the preparer shown below? See instr. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	TREASURER	
	Signature of officer or trustee _____ Date _____ Title _____	

Paid Preparer Use Only	Print/Type preparer's name KRYSTAL L SIEBRANDT, CPA, CFE	Preparer's signature KRYSTAL L SIEBRAN	Date 10/31/24	Check <input type="checkbox"/> if self-employed	PTIN P00543870
	Firm's name HBE LLP			Firm's EIN 47-0677245	
	Firm's address 7140 STEPHANIE LANE PO BOX 23110 LINCOLN, NE 68542-3110			Phone no. (402) 423-4343	

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
UNION BANK & TRUST	40.	40.	
TOTAL TO PART I, LINE 3	40.	40.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
CHARLES SCHWAB	6,768.	0.	6,768.	6,768.	
TD AMERITADE	1,586.	0.	1,586.	1,586.	
TO PART I, LINE 4	8,354.	0.	8,354.	8,354.	

FORM 990-PF TAXES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
EXCISE TAXES	25.	0.		0.
TO FORM 990-PF, PG 1, LN 18	25.	0.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MISCELLANEOUS EXPENSES	1,326.	0.		1,326.
FOREIGN TAXES	28.	28.		28.
PROGRAM EXPENSES	8,397.	0.		8,397.
TO FORM 990-PF, PG 1, LN 23	9,751.	28.		9,751.

FORM 990-PF

OTHER INVESTMENTS

STATEMENT 5

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
MUTUAL FUNDS	FMV	266,966.	266,966.
TOTAL TO FORM 990-PF, PART II, LINE 13		266,966.	266,966.

FORM 990-PF

GRANT APPLICATION SUBMISSION INFORMATION
PART XIV, LINES 2A THROUGH 2D

STATEMENT 6

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

BRETT C. STOHS
6000 S 74TH ST
LINCOLN, NE 68516

TELEPHONE NUMBER

NAME OF GRANT PROGRAM

402-310-8890

N/A

FORM AND CONTENT OF APPLICATIONS

ORGANIZATION WILL SEND LISTING OF MATERIALS AND INFORMATION REQUIRED ON WRITTEN REQUEST.

ANY SUBMISSION DEADLINES

NONE

RESTRICTIONS AND LIMITATIONS ON AWARDS

NONE

GENERAL EXPLANATION

STATEMENT 7

FORM/LINE IDENTIFIER

990-PF

EXPLANATION:

FORMER NAME WAS:
INTERNATIONAL CLIENT COUNSELING COMPETITION

Electronic Filing PDF Attachment

**UNANIMOUS WRITTEN CONSENT OF
THE BOARD OF DIRECTORS OF THE
INTERNATIONAL CLIENT COUNSELING COMPETITION**

We, the undersigned, being the sole current member and all incoming members of the board of directors of the International Client Counseling Competition (the “*Corporation*”), acting pursuant to section 5211(b) of the California Corporations Code, hereby consent to the adoption of the following resolutions and actions, all of which resolutions and actions shall be as valid and legal and of the same force and effect as though adopted at a meeting duly and validly noticed and held:

Amendment to Articles of Incorporation

WHEREAS, the board of directors of the Corporation desires to amend the articles of incorporation of the Corporation to make certain changes to the structure of the Board and to make other changes to simplify the governance of the Corporation.

RESOLVED, the articles of incorporation shall be amended in the form attached hereto as Exhibit A.

RESOLVED, that the Secretary of the Corporation shall prepare the appropriate certificate of amendment of the articles of incorporation and file it with the California Secretary of State.

RESOLVED, that the officers of the Corporation take such further actions as they deem necessary to notify the IRS and other appropriate regulatory bodies that the articles of incorporation of the Corporation have been amended.

RESOLVED, the board has approved the language attached at Exhibit B to be entered into the annual Form 990-PF filing of the Corporation.

Amendment to Bylaws

WHEREAS, the board of directors has considered an amendment to the bylaws that would make certain changes to the structure of the Board and make other changes to simplify the governance of the Corporation (the “*Amendment*”) and has determined that it would be in the best interests of the Corporation to move forward with such Amendment.

RESOLVED, that the Amendment to the bylaws in substantially the form attached hereto at Exhibit C has been adopted.

RESOLVED, that the Secretary of the Corporation shall prepare a Certificate of Adoption of Bylaws and attach it to the amended bylaws.

RESOLVED, that the officers of the Corporation take such further actions as they deem necessary to notify the IRS and other appropriate regulatory bodies that the bylaws have been amended.

Number of Directors

WHEREAS, the bylaws of the Corporation (as amended) state that the number of authorized directors of the Corporation shall not be less than three (3) or more than seven (7), with the exact number to be fixed, within these limits by resolution of the board of directors.

RESOLVED, that the authorized number of directors shall be four.

Electing Directors to Fill Vacancy

WHEREAS, as the sole current member of the Board of Directors of the Corporation, Forrest Mosten wishes to appoint the following members to the Board, and to set their terms of service as set out below.

RESOLVED, that Steven Austermiller is appointed to fill the vacancy on the board of directors for 3 years and until the election and qualification of a successor, or until his earlier resignation or removal in accordance with the bylaws.

RESOLVED, that Selene Mize is appointed to fill the vacancy on the board of directors for 2 years and until the election and qualification of a successor, or until her earlier resignation or removal in accordance with the bylaws.

RESOLVED, that Brett Stohs is appointed to fill the vacancy on the board of directors for 1 year and until the election and qualification of a successor, or until his earlier resignation or removal in accordance with the bylaws.

WHEREAS, the board of directors of the Corporation wishes to renew Forrest Mosten's appointment to the Board, and to set his term of service as set out below.

RESOLVED, that Forrest Mosten is reappointed to the board of directors for 2 years and until the election and qualification of a successor, or until his earlier resignation or removal in accordance with the bylaws.

Appointment of Executive Chairman

WHEREAS, the bylaws of the Corporation require that the Board elect an Executive Chair of the Board at each annual meeting;

WHEREAS, in advance of such annual meeting, the Board (including its newest members as appointed above) wishes to appoint Forrest Mosten as the Executive Chair of the Board.

RESOLVED, Forrest Mosten is hereby elected as the Executive Chair of the Board until the election and qualification of a successor, or until his earlier resignation or removal in accordance with the bylaws.

Election of Required Officers

WHEREAS, the bylaws of the Corporation require that there be appointed by the Board the following officers ("**Required Officers**"): i) President, ii) Secretary, and iii) Treasurer

RESOLVED, that the board of directors elects Steven Austermiller as President, Brett Stohs as Treasurer, and Brett Stohs as Secretary, in each case to serve for three (3) years or until his or her earlier resignation or removal.

Empower President to Appoint an Additional Officer

WHEREAS, that the board of directors, in accordance with the bylaws of the Corporation, hereby empowers the President to select and appoint in their discretion a Vice President of the Corporation;

WHEREAS, the President has chosen to appoint Selene Mize to the position of Vice President, which she shall hold until such time as she is removed with the affirmative vote of the majority of the Required Officers, or she resigns her position.

RESOLVED, the Board recognizes the appointment of Selene Mize to the role of Vice President, with the duties set out in the bylaws of the Corporation.

Adoption of Policies

WHEREAS, in an effort to modernize the governance of the Corporation, the Board deems it in the best interest of the Corporation to enact certain policies related to the operations of the Corporation.

RESOLVED, that the policy related to the receipt of gifts and donations from the public attached hereto as Exhibit D is adopted as the donations policy of the Corporation (the “*Gifts and Donations Policy*”).

RESOLVED, that the policy related to the retention of documents attached hereto as Exhibit E is adopted as the document retention and general privacy policy of the Corporation (the “*Document Retention Policy*”).

RESOLVED, that the policy related to whistleblower protections attached hereto as Exhibit F is adopted as the whistleblower protection policy of the Corporation (the “*Whistleblower Policy*”).

This Unanimous Written Consent shall be filed in the minute book of the Corporation and become a part of the records of the Corporation. This Unanimous Written Consent may be executed by facsimile (or PDF copy delivered by electronic mail) in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

IN WITNESS WHEREOF, the undersigned have executed this Unanimous Written Consent dated as of the 16th day of April, 2022.

DocuSigned by:

Forrest Mosten

FACE46DA59CA437...

Forrest Mosten, Director

DocuSigned by:

Steve Auster Miller

64BDB3F1E739417...

Steven Auster Miller, Director (incoming)

DocuSigned by:

Selene E. Mize

709E15EBC452495...

Selene Mize, Director (incoming)

DocuSigned by:

Brett Stons

81699954937547C...

Brett Stons, Director (incoming)

EXHIBIT A
AMENDED ARTICLES OF INCORPORATION

[Attached]

EXHIBIT B

FORM 990-PF SECTION VI-A LINE 3 SUMMARY OF CHANGES TO OPERATIONAL DOCUMENTS

The following changes were made to the articles of incorporation of the Corporation:

- Article II was amended to read: “It is organized under the Nonprofit Public Benefit Corporation Law for *charitable and* public purposes” with the addition of the words “charitable and” before public purposes. The change was made to bring the Articles into conformance with current California law.
- The specific purpose of the Corporation was expanded from exclusively supporting the International Client Counseling Competition to also supporting other educational programs devoted to the study of preventative law, furthering only those charitable and educational purposes within the meaning of Section 501(c)(3) of the Code. Such change was to remove what has become an overly restrictive emphasis on the Competition.

The following changes were made to the bylaws of the Corporation:

- The number of mandatory members of the Board of Directors was changed from four (4) to at least three (3) but no more than seven (7).
- Board members are no longer required to be elected one each from the United Kingdom, Canada, and the United States.
- The required officers changed from Chair of the Board, President, Secretary, and Chief Financial Officer to President, Secretary, and Treasurer. The President is now empowered to appoint a Vice President in their discretion, but who can only be removed with the affirmative vote of a majority of the required officers. The Vice President shall have the duties of the President in the President’s absence. No responsibilities of the required officers changed, only the title.
- A formal conflict of interest policy was added to the bylaws, requiring the disclosure by a board member of any actual or potential financial interest in a transaction into which the Corporation is considering entering. Conflicted board members may not participate in or hear any meetings in which the transaction is heard, and the transaction may only be approved by a majority of the disinterested members of the board. Failure to adhere to the policy carries penalties including suspension up to termination from the board, and all members of the Board are required to certify in writing their receipt of and consent to the conflict of interest policy.

EXHIBIT C
AMENDED AND RESTATED BYLAWS OF THE CORPORATION

[Attached]

EXHIBIT D
GIFTS AND DONATIONS POLICY

[Attached]

EXHIBIT E
DOCUMENT RETENTION POLICY

[Attached]

EXHIBIT F
WHISTLEBLOWER POLICY

[Attached]



**RESTATED ARTICLES OF INCORPORATION
OF
INTERNATIONAL CLIENT COUNSELING COMPETITION**

The undersigned certify that:

1. They are the President and Secretary, respectively, of the International Client Counseling Competition, a California nonprofit corporation, with California Entity Number 1469591.
2. The Articles of Incorporation filed September 29, 1989 are hereby amended and restated in their entirety as attached Exhibit A is hereby formally incorporated by reference as if fully set forth herein.
3. The foregoing Restated Articles of Incorporation has been duly approved by the Board of Directors of the Corporation.
4. The corporation has no members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct to our own knowledge.

Date: 12-13-2021

Steven Auster Miller, President

Brett Stohs, Secretary

I hereby certify that the following transcript of 3 page(s) is a full, true, and correct copy of the original record in the custody of the California Secretary of State's office.

Certification Date 1/14/2022

SHIRLEY N. WEBER, Ph.D
Secretary of State

Certified Copy

EXHIBIT A**RESTATED ARTICLES OF INCORPORATION OF THE
INTERNATIONAL CLIENT COUNSELING COMPETITION****ARTICLE I**

The name of the corporation is the INTERNATIONAL CLIENT COUNSELING COMPETITION.

ARTICLE II

A. This corporation is a nonprofit public benefit corporation and is not organized for private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable and public purposes.

B. The specific purpose for which this Corporation is organized is to further charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954, including (but not limited to) organizing, sponsoring, and funding educational programs devoted to furthering the study of preventative law such as the International Client Counseling Competition.

C. Notwithstanding any other provision of these Articles, this corporation 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) of the Internal Revenue code of 1954 (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) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

D. This corporation shall not engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation.

ARTICLE III

A. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and this corporation 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.

B. This corporation is not organized, nor shall it be operated, for pecuniary gain or profit, and it does not contemplate the distribution of gains, profits or dividends to the members thereof or to any private shareholder, as defined for purposes of Section 501(c)(3) of the Internal Revenue Code of 1954, or any individual.

C. No director, officer or member of this corporation shall be subject to assessment by the corporation, nor shall any such director, officer or member of this corporation be personally liable for any of the debts, liabilities or obligations of the corporation, nor shall personal liability in any event attach to any member of this corporation in connection with any of its undertakings; all of the corporation's liabilities shall be limited to its common funds and assets.

ARTICLE IV

The property, assets, profits and net income of this corporation are irrevocably dedicated to the purposes as set forth in Article II above, and no part of the profits or net income or assets of this Corporation shall ever inure to the benefit of any director, officer, trustee, shareholder, or member thereof or to the benefit of any private individual. Upon winding up and dissolution of this corporation, after paying or adequately providing for the debts and obligations of this corporation, the remaining assets of this corporation shall be distributed to one or more nonprofit trusts, funds, foundations, corporations, associations or institutions which are organized and operated exclusively for charitable, educational, scientific or religious purposes and which have established their tax exempt status under Section 501(c)(3) of the Internal Revenue Code of 1954 and Section 2370(d) of the California Revenue and Taxation Code.

**AMENDED AND RESTATED BYLAWS
OF THE
INTERNATIONAL CLIENT COUNSELING COMPETITION
A California Nonprofit Corporation**

**Article I
EXECUTIVE OFFICE**

The principal executive office of the corporation is hereby fixed and located at 1613 Crestwood Dr. Columbia, South Carolina 29205. The Board of Directors (hereinafter referred to as the “*Board*”) is hereby granted full power and authority to change said principal executive office from one location to another. Any such change shall be noted on the Bylaws opposite this Section, or this Section may be amended to state the new location. A branch or subordinate office or offices may at any time be established by the Board at any place or places.

**Article II
NON-PROFIT AND NON-PARTISAN ACTIVITIES**

This corporation has been formed under the California Nonprofit Public Benefit Corporation Law for charitable and public purposes, and it shall be nonprofit and nonpartisan. No substantial part of the activities of the corporation shall consist of carrying on propaganda or otherwise attempting to influence legislation (except to the extent permitted under Section 501(h) of the Internal Revenue Code of 1954, as amended, provided that the corporation has made an election under said section of said Code), and the corporation shall not participate or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office or for or against any cause or measure being submitted to the people for a vote.

The corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes described above.

**Article III
DEDICATION OF ASSETS**

This corporation is not organized, nor shall it be operated, for pecuniary gain or profit, and it does not contemplate the distribution of gains, profits, or dividends to the members thereof or to any private shareholder, as defined for purposes of Section 501(c)(3) of the Internal Revenue Code of 1954, or any individual. The property, assets, profits, and net income of this corporation are irrevocably dedicated to the purposes set forth in Article II above, and no part of the profits or net income or assets of this corporation shall ever inure to the benefit of any Director, officer, trustee, shareholder, or member thereof or to the benefit of any private individual. Upon winding up and dissolution of this corporation, after paying or adequately providing for the debts and obligations of this corporation, the remaining assets of this corporation shall be distributed to one or more nonprofit trusts, funds, foundations, corporations, associations, or institutions which are organized and operated exclusively for literary, charitable, educational, scientific, or religious purposes and which have established their tax exempt status under Section 501(c)(3) of the Internal Revenue Code of 1954 and Section 23701(d) of the California Revenue and Taxation Code, or corresponding provisions of any subsequent federal or state tax laws, as the Board of Directors of this corporation may then determine. Any such distribution shall be made conditional on the transferees taking such assets subject to such obligations then outstanding as may have validly been created or entered into by this corporation. In no event shall any funds, property, or assets of this corporation as shall exist upon the winding up and dissolution of this corporation be paid directly or indirectly to any member, Director, or officer of the corporation or to any person related to such member, officer, or Director, but shall be disbursed only in accordance with the limitations hereinabove contained.

**Article IV
MEMBERSHIP**

The corporation shall have no members.

**Article V
BOARD OF DIRECTORS**

Section 5.01 Powers

Subject to the provisions of the Articles, of the Bylaws, and of the California Nonprofit Corporation Law, the activities and affairs of the corporation shall be conducted, and all corporate powers shall be exercised by or under the direction of the Board. The Board may delegate the management of the activities of the corporation to any person or persons, management company, or committee however composed, provided that the activities and affairs of the corporation shall be managed, and all corporate powers shall be exercised under the ultimate direction of the Board. Without prejudice to such general powers, but subject to the same limitation, it is hereby expressly declared that the Board shall have the following powers in addition to the other powers enumerated in these Bylaws:

- a) To amend or otherwise revoke these Bylaws.
- b) To select and remove all the other officers, agents, and employees of the corporation, prescribe the powers and duties for them as may not be inconsistent with law, or with the Articles of these Bylaws, fix their compensation, and require from them security for faithful service.
- c) To conduct, manage, and control the affairs and business of the corporation and to make such rules and regulations therefor not inconsistent with law, or with Article or these Bylaws, as they may deem best, including by approving such policies as deemed necessary.
- d) To borrow money and incur indebtedness for the purposes of the corporation, and to cause to be executed and delivered therefor, in the corporate name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, or other evidence of debt and securities therefor.

Section 5.02 Number of Directors

The Board shall consist of such number of individuals as may be determined from time to time by the Board (each, a “*Director*”). The number of Directors shall not be less than three (3) nor more than seven (7).

Section 5.03 Election and Term of Office

At each annual meeting, the Board of Directors shall elect Directors who shall hold office until the annual meeting coinciding with the end of such Director’s term, unless the service is earlier terminated because of death, resignation, or removal. Directors shall take office immediately following the close of the annual meeting at which they are elected. Directors shall serve three (3) year terms but are eligible for re-election. Director terms shall be staggered so that at the time of each annual meeting, the terms of approximately an equal number of Directors shall expire, and Director terms may be adjusted by action of the Board at the time of the election to provide for a more equivalent number of Directors with expiring terms in any given year. At each annual meeting, the Board shall select from among the Directors one Director to serve as Executive Chair of the Board, who shall be empowered with the powers set forth in these Bylaws.

Section 5.04 Resignation

Any Director may resign effective upon giving written notice to the Executive Chair of the Board, the President, or the Secretary of the Board, unless the notice specifies a later time for the effectiveness of such resignation. If the resignation is effective at a future time, a successor may be elected to take office when the resignation becomes effective. No Director may resign when the corporation would then be left without a duly appointed or elected Director or Directors in charge of its affairs.

Section 5.05 Vacancies

Unless otherwise provided in the Articles or these Bylaws, vacancies in the Board, including those existing as a result of a removal of a Director, may be filled by a majority of the Directors then in office, whether or not less than a quorum, or by a sole remaining Director. Each Director so elected shall hold office until the expiration of the term for which elected until a successor has been elected and qualified. A vacancy or vacancies in the Board shall be deemed to exist in the case of the death, resignation, or removal of any Director, or if the authorized number of Directors be increased, or if the Directors fail, at any annual or special meeting of the Directors at which any Director or Directors are elected, to elect the full authorized number of Directors to be voted for at that meeting, or if a Director has been declared of unsound mind by an order of court or convicted of a felony in the United States, or has been found by final order or judgment of any court to have breached a duty under Sections 5230 et seq. of the California Nonprofit Corporation Law.

Section 5.06 Removal

Any Director may be removed with cause if such removal is approved by a majority of the Directors then in office. No reduction of the authorized number of Directors shall have the effect of removing any Director prior to the expiration of the Director's term of office.

Section 5.07 Place of Meeting

Regular or special meetings of the Board shall be held at any place within or without the State of California which has been designated from time to time by the Board. Whenever a place other than the principal office is fixed by the Board as the place at which future meetings are to be held, written notice thereof shall be sent not later than the following business day to all Directors who were absent from the meeting at which said place was fixed. In the absence of such designation regular meetings shall be held at the principal executive office of the corporation. Regular or special meetings of the Board may be held remotely, via telecommunication, as determined by the Executive Chair of the Board.

Section 5.08 Annual Meeting

The annual regular meeting of the Board shall be as may be fixed by the Board. Such regular meeting shall be held for the purpose of organization, election of Directors and officers, and the transaction of other business. Annual meetings may be conducted via telecommunication as determined by the Executive Chair of the Board.

Section 5.09 Special Meetings

Special meetings of the Board for any lawful purpose may be called at any time by the Executive Chair of the Board, the President, or by any two Directors. Special meetings of the Board shall be held upon four (4) days written notice by first-class mail or two (2) days notice given personally or by telephone, telegraph, FAX telex, or other similar instantaneous or nearly-instantaneous means of communication (such as e-mail). The notice shall state the time and place for the meeting. However, it need not specify the purpose of the meeting, or the place of the meeting if it is to be held at the principal executive office of the corporation. Any such notice shall be addressed or delivered to each Director at such Director's address as it is shown upon the records of the corporation or as may have been given to the corporation by the Director for purposes of notice or, if such address is not shown on such records or is not readily ascertainable, at the

place in which the meetings of the Directors are regularly held or such notice may be given via telecommunication methods as mentioned above, to the address or number regularly used by such Director for Board communication. The attendance of a Director at a meeting shall constitute a waiver of notice of such meeting and such waiver shall be recorded in the minutes of the meeting.

Section 5.10 Quorum

A majority of the Directors then in office constitutes a quorum of the Board for the transaction of business, except to adjourn as hereinafter provided. Every act or decision done or made by a majority of the Directors present at a meeting duly held at which a quorum is present shall be regarded as the act of the Board, unless a greater number be required by the Articles, subject to the provisions of the California Nonprofit Public Benefit Corporation Law. A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of Directors, if any action taken is approved by at least a majority of the required quorum for such meeting.

Section 5.11 Participation in Meetings by Remote Means

Members of the Board may participate in a meeting through the use of conference telephone, videoconference, or similar telecommunications equipment, so long as all members in such meeting can hear one another.

Section 5.12 Adjournment

A majority of the Directors present, whether or not a quorum is present, may adjourn any Directors' meeting to another time and place. Notice of the time and place of holding an adjourned meeting need not be given to absent Directors if the time and place be fixed at the meeting adjourned. If the meeting is adjourned for more than 24 hours, notice of any adjournment to another time or place shall be given prior to the time of the adjourned meeting to the Directors who were not present at the time of the adjournment.

Section 5.13 Compensation

Directors and members of committees shall not receive compensation for their services. However, expenses deemed just and reasonable shall be reimbursed by the Executive Chair subject to annual accounting provided to the Board.

Section 5.14 Rights of inspection

Every Director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents of every kind and to inspect the physical properties of the corporation and also of its subsidiary corporations, domestic or foreign. Such inspection by a Director may be made in person or by agent or attorney and includes the right to copy and obtain extracts.

Section 5.15 Committees

The Board may, by resolution adopted by a majority of the Directors then in office, provided that a quorum is present, create one or more committees, each consisting of one or more Directors, to serve at the pleasure of the Board. Appointments to such committees shall be by a majority vote of the number of Directors authorized. The Board may appoint one or more Directors as alternate members of any committee, who may replace any absent member at any meeting of the committee. Any such committee, to the extent provided in the resolution of the Board, shall have all the authority of the Board, except with respect to:

- a) The approval of any action for which the Nonprofit Public Benefit Corporation Law of California also requires Board approval;
- b) The filling of vacancies on the Board or in any committee which has the authority of

- the Board;
- c) The fixing of compensation of the Directors for serving on the Board or on any committee;
 - d) The amendment or repeal of Bylaws or the adoption of new Bylaws;
 - e) The amendment or repeal of any resolution of the Board which by its express terms is not so amendable or repealable;
 - f) The appointment of other committees of the Board or the members thereof;
 - g) The expenditure of corporate funds to support a nominee for Director after there are more people nominated for Director than can be elected;
 - h) The approval of any transaction (i) to which the corporation is a party and in which one or more Directors has a material financial interest and which does not meet the requirements of Section 5233(d)(1), (2) or (3) of the California Nonprofit Public Benefit Law; or (ii) between the corporation and one or more of its Director or between the corporation or any person in which one or more of its Directors have a material financial interest.

The Board shall have the power to prescribe the manner in which proceedings of any such committee shall be conducted. Unless the Board or such committee shall otherwise provide, the regular and special meetings and other actions of any such committee shall be governed by the provisions of this Article applicable to meetings and actions of the Board. Minutes shall be kept of each meeting of each committee.

Article VI OFFICERS

Section 6.01 Officers

The officers of the corporation shall be the President, Secretary, and Treasurer. Any number of offices may be held by the same person, and any Director may also be appointed to an officership.

Section 6.02 Appointment

The officers of the corporation shall be appointed by a majority of the Directors then in office, and shall serve three (3) year terms, or until removed by the Board in accordance with this Article. There must be a President, Secretary, and a Treasurer at all times.

Section 6.03 Subordinate Officers

The Board may elect, and may empower the President to appoint, such other officers as the business of the corporation may require, each of whom shall hold office for such period, have such authority, and perform such duties as are provided in these Bylaws or as the Board may from time to time determine. If the President chooses to make such an appointment, the President shall also have the authority to remove such subordinate officer without the advice or consent of the Board (the Board shall reserve their authority to remove such subordinate officer as well).

Section 6.04 Removal and Resignation

Any officer may be removed, either with or without cause, by the Board of Directors at any time. Any such removal shall be without prejudice to the rights, if any, of the officer under any contract of employment of the officer. Any officer may resign at any time by giving written notice to the corporation, but without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party. Any such resignation shall take effect at the date of the receipt of such notice or at any later time specified therein;

and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

Section 6.05 Vacancies

A vacancy in any office because of death, resignation, removal, disqualification, or any other cause shall be filled in the manner prescribed in these Bylaws for regular election or appointment to such office.

Section 6.06 President

Subject to any restrictions set out in these Bylaws, the President is the general manager and chief executive officer of the corporation and has, subject to the control of the Board, general supervision, direction, and control of the business and officers of the corporation. The President shall, in the absence of the Executive Chair of the Board, or if there be none, preside at all meetings of the Board. The President has the general powers and duties of management usually vested in the office of president and general manager of a corporation and such other powers and duties as may be prescribed by the Board.

Section 6.07 Secretary

The secretary shall keep or cause to be kept at the principal executive office or such other place as the Board may order, a book of minutes of all meetings and actions of the Board, and its committees, with the time and place of holding, whether regular or special, and, if special, how authorized, the notice thereof given, the names of those present at Board and committee meetings, and the proceedings thereof. The secretary shall also give, or cause to be given, notice of all the meetings of the Board and of any committees thereof required by these Bylaws or by law to be given, shall keep the seal of the corporation in safe custody, and shall have such other powers and perform such other duties as may be prescribed by the Board.

Section 6.08 Treasurer

The Treasurer shall keep and maintain, or cause to be kept and maintained, adequate and correct books and records of accounts of the properties and business transactions of the corporation. The books of account shall at all times be open to inspection by any Director. The Treasurer shall also cause all moneys and other valuables to be deposited in the name and to the credit of the corporation with such depositories as may be designated by the Board. The Treasurer shall have the authority, together with the Secretary and the President (and any subordinate officers the President authorizes to disburse the funds), to disburse the funds of the corporation as may be ordered by the Board, shall render to the President and Directors, whenever they request it, an account of all transactions as Chief Financial Officer and of the financial condition of the corporation, and shall have such other powers and perform such other duties as may be prescribed by the Board.

If required by the Board, the Treasurer shall give the corporation a bond in the amount and with the surety or sureties specified by the Board for faithful performance of the duties of his office and for restoration to the corporation of all its books, papers, vouchers, money, and other property of every kind in his possession or under his control on his death, resignation, retirement, or removal from office.

Section 6.09 Vice President

The President shall be empowered to establish an office of the Vice Presidency in their discretion. Once such an office has been established, the Vice President shall not be removed except with the affirmative vote of two of the three other Officers, but the Vice President may freely resign or otherwise surrender the office. If the office is vacated, the President may, but shall not be required to, appoint a new Vice President to serve in the role. The Vice-president shall assist the President in all duties, preside over meetings in the absence of the president, act as liaison between the committee chairpersons and the Board of Directors, and shall perform the duties of President in the event of the latter's inability to serve.

Article VII RECORDS

Section 7.01 Inspection of Bylaws

The corporation shall keep available for review either at its principal executive office or such place as determined by the Board, a copy of the Articles and Bylaws as amended to date, which shall be open to inspection by Directors at all reasonable times during office hours. If the corporation has no office in California, it shall upon the written request of any Director furnish to such Director a copy of the Articles and Bylaws as amended to date.

Section 7.02 Maintenance and Inspection of Other Corporate Records

The accounting books, records, and minutes of proceedings of the Board and any committee(s) of the Board shall be kept at such place or places designated by the Board, or, in the absence of such designation, at the principal; executive office of the corporation. The minutes and accounting books and records shall be open to inspection by every Director pursuant to his right to inspect as set forth in Section 7.01 above.

Section 7.03 Endorsement of Documents; Contracts

Subject to the provisions of applicable law, any note, mortgage, evidence of indebtedness, contract, share certificate, conveyance, or other instrument in writing and any assignment or endorsements thereof executed or entered into between this corporation and any other person, when signed by the President, the Secretary or the Treasurer of this corporation shall be valid and binding on this corporation in the absence of actual knowledge on the part of the other person that the signing officers had not authority to execute the same. Any such instruments may be signed by any other person or persons and in such manner from time to time shall be determined by the Board and, unless so authorized by the Board, no officer, agent, or employee shall have any power or authority to bind the corporation for any contract or engagement or to pledge its credit or to render it liable for any purpose or amount.

Section 7.04 Representation of Share of Other Corporations

The President or any other officer or officers authorized by the Board or the President are each authorized to vote, represent, and exercise on behalf of the corporation all rights, incident to any and all shares of any other corporation or corporations standing in the name of the corporation. The authority herein granted may be exercised either by any such officer in person or by any other person authorized so to do by proxy or power of attorney duly executed by said officer.

Section 7.05 Construction and Definitions

Unless the context otherwise requires, the general provisions, rules of construction, and definitions contained in the General Provisions of the California Nonprofit Corporation Law and in the California Nonprofit Public Benefit Corporation Law shall govern the construction of these Bylaws.

Section 7.06 Annual Report

The Treasurer shall, within 120 days of the close of its fiscal year, prepare for Board approval and submission to the State, a report containing any information required by Section 6322 of the California Nonprofit Public Benefit Corporation Law. Upon approval by the Board, the Treasurer shall cause such report to be filed with the California Secretary of State. The Treasurer shall also prepare for approval by the Board a Form 990 Annual Return, and upon receiving such approval, shall cause such Form 990 to be filed with the United States Internal Revenue Service and all such other government authorities so as to maintain the tax exemptions of the Corporation.

Article VIII INDEMNIFICATION

Section 8.01 Indemnification

The corporation shall have the power to indemnify its “agents” including its Directors and Officers as defined in Section 5238 of the California Nonprofit Public Benefit Corporation Law, to the full extent permitted by Section 5238 and applicable law.

Section 8.02 Insurance

The corporation shall have power to purchase and maintain insurance on behalf of any agent of the corporation against any liability asserted against or incurred by the agent in such capacity or arising out of the agent’s status as such whether or not the corporation would have the power to indemnify the agent against such liability under the provisions of this Article, provided, however, that the corporation shall have no power to purchase and maintain such insurance to indemnify any agent of the corporation for a violation of Section 4233 of the California Nonprofit Public Benefit Corporation Law.

Section 8.03 Non-applicability to Fiduciaries of Employee Benefit Plans

This Article does not apply to any proceeding against any trustee, investment manager, or other fiduciary of an employee benefit plan in such person’s capacity as such, even though such person may also be an agent of the corporation as defined in Section 8.01. Nothing contained in this Article shall limit any right to indemnification to which such a trustee, investment manager, or other fiduciary may be entitled by contract or otherwise which shall be enforceable to the extent permitted by applicable law.

Article IX CONFLICT OF INTEREST POLICY

Section 9.01 Purpose

The purpose of the conflict-of-interest policy is to protect the Corporation’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 Corporation 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.

Section 9.02 Definitions

“**Compensation**” includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

“**Financial Interest**” shall mean when a person has, directly or indirectly, through business, investment, or family:

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

“**Interested Person**” shall mean any Director, officer, or member of a committee with governing board

delegated powers, who has a direct or indirect financial interest.

Section 9.03 Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the Board of Directors. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board of Directors decision as to whether a conflict of interest in fact existed shall be recorded in the meeting minutes.

Section 9.04 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 or she shall leave the meeting while the determination of a conflict of interest is discussed and voted upon. A financial interest is not necessarily a conflict of interest. A person who has a financial interest may have a conflict of interest only if the Board of Directors decides that a conflict of interest exists after a majority vote.

Section 9.05 Procedures for Addressing the Conflict of Interest

A person who has a Conflict of Interest shall not participate in or be permitted to hear the Board of Directors' discussion of the matter except to disclose material facts and to respond to questions. Such person shall not attempt to exert his or her personal influence with respect to the matter, either at or outside the meeting. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board of Directors 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.

Section 9.06 Violations of the Conflicts of Interest Policy

If the Board of Directors has reasonable cause to believe an interested person has failed to disclose an actual or possible conflict 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. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the Board of Directors determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Section 9.07 Statements

Each Director, Officer and member of a committee shall, upon assuming such office, sign a statement which affirms such person has received a copy of the conflicts of interest policy, has read and understands the policy, and has agreed to comply with the policy, and that he or she understands the Corporation 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.

**Article X
AMENDMENT**

These Bylaws may be altered, amended, changed, or repealed at any meeting of the Board of Directors, provided that any alteration, amendment, change, or repeal must be approved by a majority of the entire Board. Amendments shall become effective immediately, unless the Board in adopting them specifically provides that they are to become effective at a later date. The Board may exercise the power to adopt, amend, alter, change, or repeal these Bylaws at any time with or without prior notice to the Directors. No

amendment may be made which would cause the Corporation to no longer qualify as an exempt organization described in Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future Internal Revenue Code.

**Article XI
MISCELLANEOUS**

Section 11.01 Fiscal Year

The fiscal year of the Corporation shall be the calendar year.

Section 11.02 Checks

All checks, drafts, or orders for the payment of money, notes, or other evidences of indebtedness issued in the name of the Corporation shall be signed by such officer or officers, agent, or agents of the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors. In the absence of such determination by the Board of Directors, such instruments shall be signed by the Treasurer and countersigned by the President of the Corporation.

Section 11.03 Deposits

All funds of the Corporation shall be deposited from time to time to the credit of the Corporation in such banks or other places of deposit as the Board of Directors may select.

Section 11.04 Designated Contributions

The Corporation may accept any designated contribution, grant, bequest or devise consistent with its general tax-exempt purposes and any donation or other gift acceptance policy, as set forth in the Articles of Incorporation. The Corporation shall acquire and retain sufficient control over all donated funds (including designated contributions) to assure that such funds will be used to carry out the Corporation's tax-exempt purposes.

Section 11.05 Effective Date

These Bylaws shall become effective upon adoption.

The foregoing Bylaws were adopted by the Board of Directors on [Enter date.]

Secretary

INTERNATIONAL CLIENT COUNSELING COMPETITION

GIFTS AND DONATIONS POLICY

International Client Counseling Competition (“**ICCC**”) solicits and accepts gifts for purposes that will help the organization further and fulfill its mission. ICCC urges all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to their gifts, including the resulting tax and estate planning consequences. The following policies and guidelines govern acceptance of gifts made to ICCC for the benefit of any of its operations, programs or services.

Use of Legal Counsel

ICCC will seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Review by counsel is recommended for:

- A. Gifts of securities that are subject to restrictions or buy-sell agreements.
- B. Documents naming ICCC as trustee or requiring ICCC to act in any fiduciary capacity.
- C. Gifts requiring ICCC to assume financial or other obligations.
- D. Transactions with potential conflicts of interest.
- E. Gifts of property which may be subject to environmental or other regulatory restrictions.
- F. Gifts which, due to the amount, may critically impair the ICCC’s ability to retain its tax exempt status or to meet the requirements of a public charity pursuant to the Code.

Prohibited Gifts

ICCC will not accept gifts that

- A. would result in ICCC violating its corporate charter,
- B. would result in ICCC losing its status as an IRC § 501(c)(3) not-for-profit organization,
- C. are too difficult or too expensive to administer in relation to their value,
- D. would result in any unacceptable consequences for ICCC, or
- E. are for purposes outside ICCC’s mission.
- F. are not consistent with the activities, policies, mission, goals, and/or programs supported by the ICCC
- G. are linked in any way to a requirement that ICCC endorse or purchase a particular product or service identified by the donor or to a requirement that the ICCC take any specific action to benefit a particular person, corporation, or business.

The Treasurer shall flag any potentially prohibited gifts to the Executive Chair of the Board of Directors, who shall determine whether such gift should be elevated to the Board for their approval. If the Executive Chair is prohibited from making a decision related to the gift on behalf of the ICCC due to a conflict of interest, the gift shall be immediately elevated to the disinterested members of the Board.

Gifts Generally Accepted Without Review

- A. Cash. Cash gifts are acceptable in any form, including by check, money order, credit card, or on-line. Donors wishing to make a gift by credit card must provide the card type (e.g., Visa, MasterCard, American Express), card number, expiration date, and name of the card holder as it appears on the credit card.

- B. Marketable Securities. Marketable securities may be transferred electronically to an account maintained at one or more brokerage firms or delivered physically with the transferor's endorsement or signed stock power (with appropriate signature guarantees) attached. All marketable securities will be sold promptly upon receipt unless otherwise directed by ICCC's Board of Directors. In some cases marketable securities may be restricted, for example, by applicable securities laws or the terms of the proposed gift; in such instances the decision whether to accept the restricted securities shall be made by the Board of Directors.
- C. Bequests and Beneficiary Designations under Revocable Trusts, Life Insurance Policies, Commercial Annuities and Retirement Plans. Donors are encouraged to make bequests to ICCC under their wills, and to name ICCC as the beneficiary under trusts, life insurance policies, commercial annuities and retirement plans.
- D. Charitable Remainder Trusts. ICCC will accept designation as a remainder beneficiary of charitable remainder trusts.
- E. Charitable Lead Trusts. ICCC will accept designation as an income beneficiary of charitable lead trusts.

The above types of gifts may be subject to review if they exceed in value 10% of the previous year's total annual receipts of gifts or donations, to review the implications on the ICCC's tax status posed by such gift.

Gifts Accepted Subject to Prior Review

Certain forms of gifts or donated properties may be subject to review prior to acceptance. Examples of gifts subject to prior review include, but are not limited to:

- A. Gifts that exceed in value 10% of the previous year's total annual receipts. The ICCC will typically be unable to accept a gift that exceeds 33% of the previous year's total annual receipts, but shall work with the donor to adjust the terms of the giving so as not to have an undue impact on the ICCC's tax status.
- B. Tangible Personal Property. The Board of Directors shall review and determine whether to accept any gifts of tangible personal property in light of the following considerations:
 - a. does the property further the organization's mission?
 - b. Is the property marketable?
 - c. Are there any unacceptable restrictions imposed on the property?
 - d. Are there any carrying costs for the property for which the organization may be responsible?
 - e. Is the title/provenance of the property clear?
- C. Life Insurance. ICCC will accept gifts of life insurance where ICCC is named as both beneficiary and irrevocable owner of the insurance policy. The donor must agree to pay, before due, any future premium payments owing on the policy.
- D. Real Estate. All gifts of real estate are subject to review by the Board of Directors. Prior to acceptance of any gift of real estate other than a personal residence, ICCC shall require an initial environmental review by a qualified environmental firm. In the event that the initial review reveals a potential problem, the organization may retain a qualified environmental firm to conduct an environmental audit. Criteria for acceptance of gifts of real estate include:
 - a. Is the property useful for the organization's purposes?
 - b. Is the property readily marketable?
 - c. Are there covenants, conditions, restrictions, reservations, easements, encumbrances or other limitations associated with the property?

- d. Are there carrying costs (including insurance, property taxes, mortgages, notes, or the like) or maintenance expenses associated with the property?
 - e. Does the environmental review or audit reflect that the property is damaged or otherwise requires remediation?
- E. Planned Giving. ICCC will accept planned gifts, in the forms listed below. A planned gift is one which is legally provided for during the donor's lifetime but whose principal benefits do not accrue to ICCC until some future date. Prospective planned giving donors are encouraged to seek legal and financial counsel to review the gift to be donated and the advisability of the gift in light of the donor's overall estate planning. ICCC staff, Board members, consultants, and volunteers do not provide legal or tax advice to prospective donors.
- a. Planned gifts to ICCC may be placed in a reserve account and it will require approval by the Board of Trustees to transfer funds to other fund accounts, as needed, to support the financial health, or program development of ICCC.
- F. Corporate Gifts / Sponsorship Policies. ICCC's policy on corporate gifts and sponsorships is to accept gifts and sponsorships from corporations and businesses within a strict set of ethical guidelines. ICCC does not accept funds from companies that would compromise ICCC's independence, mission or program work. ICCC will not accept funds from companies that would place ICCC's public image or professional reputation at risk.
- a. ICCC will accept monetary and in-kind gifts from corporations and businesses provided that the gift comes without conditions or requirements that would negatively affect the integrity or reputation of the activities, policies, mission, goals, and/or programs of ICCC.
 - b. ICCC will accept sponsorships that acknowledge the donor but do not promote the donor's business or products in ways that would expose the sponsorship payments to taxation.

Endowment Fund Policies

Terms and conditions must be agreed upon before an endowment is established. A minimum contribution is required to establish a named endowment. If the donor fails to fulfill the pledge obligation, or the purpose for which the fund is established becomes illegal, impractical, or no longer meets the needs of ICCC. ICCC may designate an alternative use in the spirit of the donor's original intent for the gift to further the objectives of ICCC. The Board of Trustees will approve endowment gifts and establish endowment funding requirements.

INTERNATIONAL CLIENT COUNSELING COMPETITION

DOCUMENT RETENTION POLICY

The Document Retention and Destruction Policy identifies the record retention responsibilities of staff, volunteers, members of the board of directors, and outsiders for maintaining and documenting the storage and destruction of the ICCC's documents and records.

The ICCC's staff, volunteers, members of the board of directors, committee members and outsiders (independent contractors via agreements with them) are required to honor the following rules:

- A. Paper documents indicated under the terms for retention in the following section and that **MUST** be retained in physical form will be transferred and maintained by the ICCC's corporate treasurer (for financial documents) or corporate secretary (for all other records) as applicable, provided that such transfer includes a notation with the documents as to the date on which they may be destroyed.
- B. Paper documents indicated below which do not have to be retained in physical form shall be converted into electronic form via scan to .pdf format and stored as an electronic document as set out below. Upon confirmation that the document has been thus secured, the document shall thereafter be promptly destroyed.
- C. Electronic documents indicated under the terms for retention in the following section will be transferred to a cloud-based digital storage chosen and maintained by the Secretary. Once the Secretary has confirmed receipt of the documents and that they have been successfully saved to the Cloud, electronic documents (other than general email correspondence) should be promptly removed from any personal devices on which they may have been stored even temporarily.
- D. **No paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation (check with legal counsel or the human resources department for any current or foreseen litigation if employees have not been notified).**
- E. **No paper or electronic documents will be destroyed or deleted as required to comply with government auditing standards (Single Audit Act).** This includes all records of donations and other financial transactions.

Documents should, where possible, contain a notation indicating the date upon which they may be destroyed, pursuant to the minimum requirements listed below, or any particular requirements imposed on the document, whichever is longer.

Record Retention

The following table* indicates the minimum requirements for document retention. In the event state or federal law changes and conflicts with the table below, the Secretary shall be individually empowered to make necessary changes to this Policy. In addition, federal awards and other government grants may provide for a longer period than is required by other statutory requirements and should be considered.

Type of Document	Minimum Requirement	Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years	Year-end financial statements	Permanently
Audit reports	Permanently	Insurance records, current accident reports, claims, policies, and so on (active and expired)	Permanently
Bank reconciliations	2 years	Internal audit reports	Permanently
Bank statements	3 years	Inventory records for products, materials, and supplies	3 years
Checks (for important payments and purchases)	Permanently	Invoices (to customers, from vendors)	7 years
Contracts, mortgages, notes, and leases (expired)	7 years	Minute books, bylaws, and charter	Permanently
Contracts (still in effect)	Contract period	Patents and related papers	Permanently
Correspondence (general)	5 years	Payroll records and summaries	7 years
Correspondence (legal and important matters)	Permanently	Personnel files (terminated employees)	7 years
Correspondence (with customers and vendors)	5 years	Retirement and pension records	Permanently
Deeds, mortgages, and bills of sale	Permanently	Tax returns and worksheets	Permanently
Depreciation schedules	Permanently	Timesheets	7 years
Duplicate deposit slips	2 years	Trademark registrations and copyrights	Permanently
Employment applications	3 years	Withholding tax statements	7 years
Expense analyses/expense distribution schedules	7 years		

INTERNATIONAL CLIENT COUNSELING COMPETITION

WHISTLEBLOWER PROTECTION POLICY

The International Client Counseling Competition (the “*ICCC*”) requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the *ICCC*, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that *ICCC* can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations of *ICCC*'s code of ethics or suspected violations of law or regulations that govern *ICCC*'s operations.

No Retaliation

It is contrary to the values of *ICCC* for anyone to retaliate against any board member, officer, employee or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of *ICCC*. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

Reporting Procedure

ICCC has an open-door policy and volunteers and employees are encouraged to speak with the President or other Officer of the organization, or a board member, if involving the board would be appropriate. All officers and board members are required to report complaints or concerns about suspected ethical and legal violations in writing to the *ICCC*'s Secretary, who serves as our compliance officer, and who has the responsibility to investigate all reported complaints.

The *ICCC*'s Secretary is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Secretary will advise the President of all complaints and their resolution and will report at least annually to the Treasurer on compliance activity relating to accounting or alleged financial improprieties.

Accounting and Auditing Matters

The *ICCC*'s Treasurer shall immediately notify the President and Executive Chair of the Board of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations The ICCC's Secretary will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.