



Alliance for Global Justice

1247 E St. SE, Washington, D.C. 20003

202.544.9355 www.AFGJ.org info@AFGJ.org

Fiscal Sponsorship Agreement

The purpose of this agreement is to establish a relationship in which the Alliance for Global Justice (AfGJ), a 501(c)(3) tax-exempt corporation incorporated in the District of Columbia, and International Journal of Foreign Language Teaching (IJFLT), an unincorporated project, further the tax-exempt purposes of AfGJ. In accordance with the numbered understandings and stipulations below, the Alliance for Global Justice (AfGJ) acts as fiscal sponsor for IJFLT, accepting all financial and programmatic responsibility for IJFLT.

1. The AfGJ agrees to receive grants, contributions and gifts to be used for IJFLT and to make those funds, less a 7% fiscal sponsorship administrative fee, available to IJFLT within a week after the check, money order, wire, or credit card, or cash transaction is cleared by AfGJ's bank for withdrawal. AfGJ also authorizes IJFLT to make purchases on its behalf for use by IJFLT. The 7% fiscal sponsorship fee is subject to an annual review by the AfGJ board.

2. IJFLT agrees to use any and all funds received from AfGJ solely for legitimate expenses as allowed under Section 501(c)(3) of the IRS Code, and to account fully to AfGJ for the disbursement of all funds received from it as requested. IJFLT further agrees to provide quarterly reports of expenditures as requested and receipts to AfGJ as may be required.

3. If IJFLT requests coverage by AfGJ's payroll system and health and dental insurance plan, IJFLT agrees to maintain funds equal to at least two month's coverage of salary, payroll fees, and health and dental insurance payments in AfGJ's account at all times. This provision only applies if AfGJ is handling IJFLT's payroll and/or health insurance.

4. AfGJ agrees that all grants, charitable contributions and gifts which it receives for IJFLT will be reported as contributions to it as required by law, and further agrees to acknowledge receipt of any such grant, charitable contribution or gift of \$250 or more in writing and to furnish evidence of its status as an exempt organization under section 501(c)(3) to the donor upon request. AfGJ agrees to file all tax forms, returns, and reports that are required in connection with IJFLT by the Internal Revenue Service.

5. AfGJ agrees to allow IJFLT to provide AfGJ's letter certifying 501(c)(3) tax-exempt status to any potential donor requiring proof of such status and to provide IJFLT with a letter stating that AfGJ is the fiscal sponsor and responsible for all financial and program matters of IJFLT as required by law. Furthermore, AfGJ agrees to notify IJFLT of any change in its tax-exempt status.

6. IJFLT agrees to file all reports required by donors and shall furnish AfGJ, at its request, with copies of such reports. IJFLT will accept responsibility for all grant reports required by foundations or other donors for grants made to AFGJ on behalf of IJFLT.

7. AfGJ agrees to be a signatory to contracts and liability insurance coverage between IJFLT and other parties such as sites of organizational events and conferences, provided that the terms of the

contract are acceptable to both AfGJ and IJFLT, and are approved for coverage by AfGJ's insurance carrier.

8. Should, through the action of the US government or any other entity, funds in the AfGJ's bank account be made temporarily unavailable for withdrawal, IJFLT will hold harmless the AfGJ for any damages suffered as a result of the hold.

9. IJFLT agrees not to use funds received from AfGJ in any way that would jeopardize the tax-exempt status of AfGJ. IJFLT agrees to comply with any written request by AfGJ that IJFLT cease activities which might jeopardize AfGJ's tax status, and further agrees that AfGJ's obligation to make funds available to it is immediately suspended in the event that it fails to comply with any such written request.

10. This contract may be terminated by mutual agreement or by written notice by either party with sixty day notice with or without cause.

11. If IJFLT is inactive for 24 consecutive months, any remaining fund balance on deposit with AfGJ, or in a bank account opened under AfGJ's tax id number, will revert to the AfGJ to be used to further its tax-exempt purpose.



Elane Spivak Rodriguez
Fiscal Sponsorship Coordinator
Alliance for Global Justice

Karen Rowan
IJFLT

October 1, 2012

Date