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# Amended and Restated Bylaws

ATLANTA ISRAEL COALITION, INC. • A GEORGIA NONPROFIT CORPORATION

## Article I Name

**1.01 Name.** The name of this corporation, as stated in its Articles of Incorporation (Georgia Secretary of State Control # 19102700), is Atlanta Israel Coalition, Inc. The corporation also uses, is known by, and may conduct its business under the names Atlanta Israel Coalition and AIC. Each is a name of the same corporation; the legal name governs in any contract, filing, or instrument.

## Article II Purposes and Powers

**2.01 Purpose.** Atlanta Israel Coalition, Inc. is a non-profit corporation and shall be operated exclusively for educational and charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code.

Atlanta Israel Coalition, Inc. is organized exclusively for the purpose of fostering a non-partisan, multi-faith collective effort to amplify pro-Israel voices. We achieve this with programming which simultaneously educates, enlightens, and inspires while combating the misinformation that fuels antizionism. AIC's vision is a world free of antizionism — a world where people put aside their own differences and come together in informed support of Israel. The corporation recognizes antizionism as a form of antisemitism, and its educational and charitable programming addresses the two as one.

To maximize our impact on current efforts, we may seek to collaborate with other non-profit organizations that fall under the 501(c)(3) section of the Internal Revenue Code and are operated exclusively for educational and charitable purposes. At the discretion of the board of directors, we may provide internships or volunteer opportunities that shall provide opportunities for involvement in the corporation's activities and programs.

**2.02 Powers.** The organization shall have the power, directly or indirectly, alone or in conjunction or cooperation with others, to do any and all lawful acts which may be necessary or convenient to effect the charitable purposes for which the non-profit corporation is organized, and to aid or assist other organizations or persons whose activities further accomplish, foster, or attain such purposes. The powers of the organization may include, but are not limited to, the acceptance of contributions from the public and private sectors, whether financial or in-kind.

### 2.03 Nonprofit Status and Exempt Activities Limitation.

*(a) Nonprofit Legal Status.* Atlanta Israel Coalition, Inc. is a Georgia non-profit corporation, recognized as tax-exempt under Section 501(c)(3) of the United States Internal Revenue Code.

*(b) Exempt Activities Limitation.* Notwithstanding any other provision of these Bylaws, no director, officer, employee, member, or representative of this organization shall take any action or carry on any activity by or on behalf of the organization not permitted to be taken or carried on by an organization exempt under Section 501(c)(3), or by any organization contributions to which are deductible under Section 170(c)(2). No part of the net earnings of the organization shall inure to the benefit or be distributable to any director, officer, member, or other private person, except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the Articles of Incorporation and these Bylaws.

*(c) Political Activity Restrictions (mirroring Articles of Incorporation, Article IV.E and IV.F).* No substantial part of the corporation's activities shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in or intervene (including the publishing or distribution of statements) in any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these Bylaws, the corporation shall not carry on any activity not permitted to be carried on (i) by a corporation exempt from federal income tax as an organization described by Section 501(c)(3) of the Internal Revenue Code, or (ii) by an organization to which contributions are deductible under Section 170(c)(2) of the Internal Revenue Code.

*(d) Distribution Upon Dissolution.* Upon termination or dissolution of Atlanta Israel Coalition, Inc., any assets lawfully available for distribution shall be distributed to one or more qualifying organizations described in Section 501(c)(3) of the 1986 Internal Revenue Code (or any corresponding provision of any successor statute), the organization or organizations having a charitable purpose which, at least generally, includes a purpose similar to that of the terminating or dissolving organization.

The organization to receive the assets of Atlanta Israel Coalition, Inc. hereunder shall be selected in the discretion of a majority of the board of directors of the organization; if the directors cannot so agree, then the Board President shall decide (mirroring Articles of Incorporation, Article IV.C). If the Board President declines to decide, then the recipient organization shall be selected pursuant to a verified petition in equity filed in a court of proper jurisdiction against the corporation by one or more members of its managing body. The court, upon a finding that this section is applicable, shall select the qualifying organization or organizations to receive the assets, giving preference if practicable to organizations located within the State of Georgia. In the event that no qualifying organization is known to the court, the court shall direct the distribution of assets lawfully available for distribution to the Treasurer of the State of Georgia to be added to the general fund.

## Article III Membership

**3.01 No Membership Classes.** The organization shall have no members who have any right to vote or any title or interest in or to the organization, its properties, or its franchises.

**3.02 Non-Voting Affiliates.** The board of directors may approve one or more classes of non-voting affiliates, with the rights, privileges, and obligations of each class established by the board. The board may designate each such class by whatever term it chooses — including but not limited to affiliate, supporter, partner, sponsor, friend, or subscriber — and no such designation, whatever the term, confers voting rights, membership under the Georgia Nonprofit Corporation Code, or any title or interest in the organization. Consistent with the Articles of Incorporation, the corporation has no members. Affiliates may be individuals, businesses, or other organizations that seek to support the mission of the organization. The board, a designated committee of the board, or any duly elected officer in accordance with board policy shall have authority to admit any individual or organization as an affiliate, to recognize representatives of affiliates, and to make determinations as to affiliates' rights, privileges, and obligations. At no time shall affiliate information be shared with or sold to other organizations or groups without the affiliate's consent. At the discretion of the board, affiliates may be given endorsement, recognition, and media coverage at fundraising activities, events, or on the organization's website. Affiliates have no voting rights and are not members of the organization.

**3.03 Dues.** Any dues for affiliates shall be determined by the board of directors.

## Article IV Board of Directors

**4.01 Number of Directors.** Atlanta Israel Coalition, Inc. shall have a board of directors consisting of at least three (3) and no more than eighteen (18) directors. Within these limits, the board may increase or decrease the number of directors serving on the board, including for the purpose of staggering the terms of directors.

**4.02 Powers.** All corporate powers shall be exercised by or under the authority of the board, and the affairs of the organization shall be managed under the direction of the board, except as otherwise provided by law.

**4.03 Terms.**

*(a)* Each director shall be elected to serve a term of one (1) to three (3) years, as determined by the board at the time of election, with the aim of achieving reasonable stagger under subsection (b); the term may be extended until a successor has been elected.

*(b) Staggered terms; Classes.* Director terms shall be staggered so that approximately half of the directors will end their terms in any given year. To that end, and as authorized by O.C.G.A. § 14-3-806, the board may divide the total number of directors into groups (each a "Class"), and the terms of office of the several Classes need not be uniform. The board shall fix each director's Class, and the expiration date of each Class's term, by resolution at the time of election.

*(c)* Directors may serve terms in succession.

*(d) When a term runs.* A term of office shall be considered to begin January 1 and end December 31 of the term's final year in office, unless the term is extended until such time as a successor has been elected. Exception — initial and mid-year terms. A director's initial term, and any term commencing on election to fill a vacancy or on a director's first seating, begins on the date that director takes office and ends December 31 of the final year fixed for that director's Class. Such a term therefore runs for a period other than a whole number of calendar years, which is a permitted non-uniform group term under O.C.G.A. § 14-3-806. Consistent with O.C.G.A. § 14-3-805(b), neither a decrease in the number of directors nor a change in the length of a term shortens the term of an incumbent director then in office.

**4.04 Qualifications and Election of Directors.** In order to be eligible to serve as a director, the individual must be 18 years of age or older. Directors may be elected at any board meeting by majority vote of the existing board of directors. The election of directors to replace those who have fulfilled their term of office shall take place in January of each year. The election of each new director shall be preceded by the candidate's completion of the Annual Conflict of Interest Disclosure Statement.

**4.05 Vacancies.** The board of directors may fill vacancies due to expiration of a director's term of office, resignation, death, or removal of a director, or may appoint new directors to fill previously unfilled board positions, subject to the maximum number of directors under these Bylaws.

*(a) Unexpected Vacancies.* Vacancies due to resignation, death, or removal shall be filled by the board for the balance of the term of the director being replaced.

**4.06 Removal of Directors.** A director may be removed by a two-thirds vote of the board of directors then in office, if:

*(a)* the director is absent and unexcused from two or more meetings of the board in a twelve-month period. The board president is empowered to excuse directors from attendance for a reason deemed adequate by the board president. The president shall not have the power to excuse himself or herself from board meeting attendance; in that case the board vice president shall excuse the president. Or,

*(b)* for cause or no cause, if before any meeting of the board at which a vote on removal will be made the director in question is given electronic or written notification of the board's intention to discuss the director's case and is given the opportunity to be heard at a meeting of the board.

**4.07 Board of Directors Meetings.**

*(a) Regular Meetings.* The board of directors shall hold a minimum of one (1) regular meeting each calendar year, and such additional regular meetings as the board may determine, at times and places (which may be electronic) fixed by the board. Meetings may be held in person, by internet video meeting, or by telephone conference call, in any combination. Board meetings shall be held

upon four (4) days' notice by first-class mail, or upon forty-eight (48) hours' notice delivered personally, by electronic mail, or by telephone message. Telephone message includes a live call, a voice message, a text (SMS) message, and a message sent through a messaging application the board uses in the ordinary course, including WhatsApp. Notice by any of these means is effective when sent to the address, number, or account the director has on record with the corporation. Notice shall specify the place, day, and hour of the meeting; the purpose need not be specified.

*(b) Special Meetings.* Special meetings of the board may be called by the president, vice president, secretary, treasurer, or any two (2) other directors. A special meeting must be preceded by at least two (2) days' notice to each director of the date, time, and place of the meeting, given by any means permitted under subsection (a).

*(c) Waiver of Notice.* Any director may waive notice of any meeting, in accordance with Georgia law.

### 4.08 Manner of Acting.

*(a) Quorum.* A majority of the directors in office immediately before a meeting shall constitute a quorum for the transaction of business at that meeting. The board shall not consider any business at any meeting at which a quorum is not present.

*(b) Majority Vote.* Except as otherwise required by law or by the Articles of Incorporation, the act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the board.

*(c) Tie Vote.* In the event of a tie vote, the motion or proposal shall fail. No director, officer, or presiding member shall have authority to break a tie by casting more than one vote or by unilateral discretion.

*(d) Participation.* Except as required otherwise by law, the Articles of Incorporation, or these Bylaws, directors may participate in a regular or special meeting through any means of communication by which all directors participating may simultaneously hear each other during the meeting, including in-person, internet video meeting, or telephone conference call.

**4.09 Compensation for Board Service.** Directors shall receive no compensation for carrying out their duties as directors. The board may adopt policies providing for reasonable reimbursement of directors for expenses incurred in conjunction with carrying out board responsibilities, such as travel expenses to attend board meetings.

**4.10 Compensation for Professional Services by Directors.** Directors are not restricted from being remunerated for professional services provided to the organization. Such remuneration shall be reasonable and fair to the organization and must be reviewed and approved in accordance with the Conflict of Interest Policy (see § 8.03) and Georgia law.

## Article V Committees

**5.01 Committees.** The board of directors may, by resolution adopted by a majority of the directors then in office, designate one or more committees, each consisting of two or more directors, to serve at the pleasure of the board. Any committee, to the extent provided in the board's resolution, shall have all the authority of the board, except that no committee, regardless of board resolution, may:

(a) take any final action on matters which also require board members' approval;

(b) fill vacancies on the board or in any committee having the authority of the board;

(c) amend or repeal these Bylaws or adopt new Bylaws;

(d) amend or repeal any resolution of the board of directors which by its express terms is not so amendable or repealable;

(e) appoint any other committees of the board or the members of these committees;

(f) expend corporate funds to support a nominee for director; or

(g) approve any transaction (i) to which the organization is a party and one or more directors have a material financial interest; or (ii) between the organization and one or more of its directors, or between the organization and any person in which one or more of its directors have a material financial interest.

**5.02 Audit and Finance Committee.** Upon the corporation reaching annual gross revenue of five hundred thousand dollars ($500,000), the board shall establish a standing Audit and Finance Committee composed of at least two (2) directors, a majority of whom shall be disinterested as to the matters reviewed by the committee. The Audit and Finance Committee shall oversee the corporation's financial reporting and internal financial controls, review the annual Form 990 prior to filing, and, where applicable, oversee the retention and work of any external auditor. The committee shall report to the full board at each regular meeting.

**5.03 Meetings and Action of Committees.** Meetings and action of committees shall be governed by and held and taken in accordance with the provisions of Article IV of these Bylaws concerning meetings of the directors, with such changes in context as are necessary to substitute the committee and its members for the board of directors and its members, except that the time for regular meetings of committees may be determined either by resolution of the board or by resolution of the committee. Special meetings of committees may also be called by resolution of the board. Notice of special meetings of committees shall also be given to any and all alternate members, who shall have the right to attend all meetings of the committee. Minutes shall be kept of each meeting of any committee and shall be filed with the corporate records. The board of directors may adopt rules for the governance of the committee not inconsistent with the provisions of these Bylaws.

**5.04 Action Without a Meeting.** Any action required or permitted to be taken at a meeting of the board of directors may be taken without a meeting if a consent in writing, setting forth the action so taken, is signed or electronically agreed to by all of the directors in office (conforming to O.C.G.A. § 14-3-821). For purposes of this section, an e-mail transmission from an e-mail address on record with the corporation constitutes a valid writing, provided that each director's consent is expressly stated. Written consents shall be filed with the minutes of the proceedings and shall have the same effect as a unanimous vote of the board.

## Article VI Officers

### 6.01 Board Officers.

*(a) Offices.* The officers of the organization shall be a board president, vice president, secretary, and treasurer, all of whom shall be chosen by, and shall serve at the pleasure of, the board of directors. Each officer shall have the authority and shall perform the duties set forth in these Bylaws or by resolution of the board, or by direction of an officer authorized by the board to prescribe the duties and authority of other officers. The board may also appoint additional vice presidents and such other officers as it deems expedient for the proper conduct of the business of the organization.

*(b) Designation of the statutory offices.* O.C.G.A. § 14-3-840(a) requires the corporation to have a chief executive officer, a secretary, and a chief financial officer, and permits these Bylaws to designate other titles in lieu of chief executive officer and chief financial officer. Accordingly, the board president is designated the corporation's chief executive officer, and the treasurer is designated the corporation's chief financial officer, in lieu of those titles. The secretary holds the office of secretary.

*(c) Multiple offices.* One person may hold two or more board offices, but no officer may act in more than one capacity where the action of two or more officers is required. As required by O.C.G.A. § 14-3-840(e), the offices of board president (chief executive officer) and secretary shall not be held by the same individual.

**6.02 Term of Office.** Each officer shall serve a two-year term of office and may be re-elected without limit on the number of consecutive terms served in the same office. An officer's term begins upon election, or on such later date as the board fixes at the time of election, and ends upon the election of a successor, unless the officer sooner resigns or is removed under § 6.03. An officer whose term has expired continues to serve until a successor is elected. No term limit is imposed on any office: every officer serves at the pleasure of the board under § 6.01(a) and may be removed at any time, with or without cause, under § 6.03, which is the corporation's operative check on officer tenure.

**6.03 Removal and Resignation.** The board of directors may remove an officer at any time, with or without cause. Any officer may resign at any time by giving written notice to the organization, without prejudice to the rights, if any, of the organization under any contract to which the officer is a party. Any resignation shall take effect at the date of receipt of the notice or at any later time specified in the notice, unless otherwise specified therein. Acceptance of a resignation shall not be necessary to make it effective.

**6.04 President.** The board president shall be the chief volunteer officer of the organization. The board president shall lead the board of directors in performing its duties and responsibilities, including, if present, presiding at all meetings of the board, and shall perform all other duties incident to the office or properly required by the board of directors.

**6.05 Vice President.** In the absence or disability of the board president, the ranking vice president or the vice president designated by the board of directors shall perform the duties of the board president. When so acting, the vice president shall have all the powers of, and be subject to all the restrictions upon, the board president. The vice president shall have such other powers and perform such other duties as may be prescribed for them by the board of directors or the board president. The vice president shall normally accede to the office of board president upon completion of the board president's term of office.

**6.06 Secretary.** The secretary shall keep or cause to be kept a book of minutes of all meetings and actions of directors and committees of directors. The minutes of each meeting shall state the time and place at which it was held and such other information as is necessary to determine the actions taken and whether the meeting was held in accordance with law and these Bylaws. The secretary shall cause notice to be given of all meetings of directors and committees as required by these Bylaws. The secretary shall have such other powers and perform such other duties as may be prescribed by the board of directors or the board president. The secretary is designated the primary compliance contact under the corporation's Whistleblower Policy. The secretary may appoint, with approval of the board, a director to assist in the performance of all or part of the duties of the secretary.

*(a) Electronic minute book.* The book of minutes may be kept in electronic form. As O.C.G.A. § 14-3-1601(d) provides, the corporation shall maintain its records "in written form or in another form capable of conversion into written form within a reasonable time," and an electronic minute book satisfies that requirement. Consistent with O.C.G.A. § 14-3-821(c), where the minutes are maintained in electronic form, written consents and other records filed with the minutes shall be filed in electronic form. The secretary shall ensure that the electronic minute book is backed up and that the board retains access to it independently of any individual officer's personal account or device.

**6.07 Treasurer.** The treasurer shall be the lead director for oversight of the financial condition and affairs of the organization. The treasurer shall oversee and keep the board informed of the financial condition of the organization and of audit or financial review results. In conjunction with other directors or officers, the treasurer shall oversee budget preparation and shall ensure that appropriate financial reports, including an account of major transactions and the financial condition of the organization, are made available to the board on a timely basis. The treasurer shall perform all duties properly required by the board of directors or the board president. The treasurer may appoint, with approval of the board, a qualified fiscal agent or member of the staff to assist in the performance of all or part of the duties of the treasurer.

*(a) Oversight of delegated financial operations.* Where the board has designated any person other than the treasurer to hold corporate payment cards or to conduct day-to-day bookkeeping or financial operations under § 7.01, § 7.02, or § 7.03, the treasurer retains oversight of that work and shall, at a minimum: (i) review the corporation's bank statements, payment-card statements, and account reconciliations no less than quarterly; (ii) review the annual financial statements and the Form 990 (including Form 990-N or 990-EZ) before filing; and (iii) report to the board, no less than annually and whenever the treasurer considers it warranted, on the corporation's financial condition and on the adequacy of its internal financial controls. The treasurer's oversight under this subsection shall not be delegated to the person whose work is being overseen. Upon formation of the Audit and Finance Committee under § 5.02, that committee assumes this oversight function and the treasurer reports to it. The standards governing this oversight are set out in the Financial Controls and Due Diligence Policy adopted under § 9.02.

### 6.08 Executive Director.

*(a) Office.* The board may appoint an Executive Director. The Executive Director is an officer of the corporation under O.C.G.A. § 14-3-840(b), is not a board officer under § 6.01, and need not be a director. The Executive Director serves at the pleasure of the board, holds office without a fixed term, and § 6.02 does not apply to the office.

*(b) Duties and authority.* The Executive Director manages the day-to-day operations, programs, and administration of the corporation, subject to the direction and oversight of the board; may accept gifts on the corporation's behalf to the extent the Gift Acceptance Policy authorizes; and exercises such further authority as these Bylaws or a resolution of the board expressly delegates to the office. The Executive Director exercises no power reserved to the board under § 4.02, and has no authority to execute contracts or other writings except as § 7.01 or a board resolution provides.

*(c) Compensation.* The office of Executive Director carries no compensation unless and until the board approves a compensation arrangement under § 8.03 and the § 4958 procedure in the Conflict of Interest Policy. Appointment to the office is not itself an approval of compensation.

*(d) Oversight.* The board shall evaluate the Executive Director's performance in writing no less than annually. Where the Executive Director also holds a board seat or a board office, that person does not thereby oversee themselves: the evaluation, and any vote on the Executive Director's compensation, is conducted by the other directors, and the Executive Director shall neither participate in nor be present for that deliberation or vote.

## Article VII Contracts, Checks, Loans, Indemnification, and Related Matters

**7.01 Contracts and Other Writings.** Except as otherwise provided by resolution of the board or board policy, all contracts, deeds, leases, mortgages, grants, and other agreements of the organization shall be executed on its behalf by the treasurer or other persons to whom the organization has delegated authority to execute such documents in accordance with policies approved by the board.

**7.02 Checks and Drafts.** All checks, drafts, or other orders for payment of money, notes, or other evidences of indebtedness issued in the name of the organization shall be signed by such officer or officers, or agent or agents, of the organization, and in such manner, as shall from time to time be determined by resolution of the board.

**7.03 Deposits.** All funds of the organization not otherwise employed shall be deposited from time to time to the credit of the organization in such banks, trust companies, or other depositaries as the board or a designated committee of the board may select.

**7.04 Loans.** No loans shall be contracted on behalf of the organization, and no evidence of indebtedness shall be issued in its name, unless authorized by resolution of the board. Such authority may be general or confined to specific instances.

**7.05 Indemnification.**

*(a) Mandatory Indemnification.* The organization shall indemnify a director or former director, who was wholly successful, on the merits or otherwise, in the defense of any proceeding to which he or she was a party because he or she is or was a director of the organization, against reasonable expenses incurred in connection with the proceedings.

*(b) Permissible Indemnification.* The organization shall indemnify a director or former director made a party to a proceeding because he or she is or was a director of the organization against liability incurred in the proceeding, if the determination to indemnify has been made in the manner prescribed by law and payment has been authorized in the manner prescribed by law.

*(c) Advance for Expenses.* Expenses incurred in defending a civil or criminal action, suit, or proceeding may be paid by the organization in advance of the final disposition of such action, suit, or proceeding, as authorized by the board of directors in the specific case, upon receipt of (I) a written affirmation from the director, officer, employee, or agent of his or her good faith belief that he or she is entitled to indemnification as authorized in this article; and (II) an undertaking by or on behalf of the director, officer, employee, or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by the organization under these Bylaws.

*(d) Indemnification of Officers, Agents, and Employees.* An officer of the organization who is not a director is entitled to mandatory indemnification under this article to the same extent as a director. The organization may also indemnify and advance expenses to an employee or agent of

the organization who is not a director, consistent with Georgia law and public policy, provided that such indemnification and its scope are set forth by the general or specific action of the board or by contract.

## Article VIII Miscellaneous

**8.01 Books and Records.** The organization shall keep correct and complete books and records of account and shall keep, as permanent records (O.C.G.A. § 14-3-1601(a)), minutes of the proceedings of all meetings of its board of directors, a record of all actions taken by the board of directors without a meeting, a record of all actions taken by committees of the board, and waivers of notice. In addition, the organization shall keep a copy of the organization's Articles of Incorporation and these Bylaws as amended to date.

*(a) Form of records — electronic permitted.* The corporation may keep any of its books and records in electronic form. O.C.G.A. § 14-3-1601(d) requires only that the corporation "maintain its records in written form or in another form capable of conversion into written form within a reasonable time," and records kept electronically in a commonly readable format satisfy that requirement. Retention periods by document category, the destruction protocol, and the litigation-hold exception are governed by the Document Retention and Destruction Policy adopted under Article X.

**8.02 Fiscal Year.** The fiscal year of the organization shall be from January 1 to December 31 of each year.

**8.03 Conflict of Interest.** The corporation shall be governed by a written Conflict of Interest Policy adopted by resolution of the board. Each director, officer, and member of a committee with board-delegated powers shall (i) receive and acknowledge in writing a copy of the Conflict of Interest Policy at the time of election or appointment; (ii) sign the Annual Conflict of Interest Disclosure Statement upon election or appointment and annually thereafter; and (iii) disclose actual or potential conflicts of interest at the commencement of each meeting of the board or committee at which a matter involving the director's, officer's, or member's interest is on the agenda. Any transaction involving an Interested Person (as defined in the Conflict of Interest Policy) requires the affirmative vote of at least one disinterested director present at the meeting.

**8.04 Nondiscrimination Policy.** The officers, directors, committee members, employees, and persons served by this organization shall be selected entirely on a nondiscriminatory basis. It is the policy of Atlanta Israel Coalition, Inc. not to discriminate on the basis of race, creed, ancestry, marital status, gender, sexual orientation, age, physical disability, veteran's status, political service or affiliation, color, religion, or national origin.

**8.05 Bylaw Amendment.** These Bylaws may be amended, altered, repealed, or restated by a vote of the majority of the board of directors then in office at a meeting of the board, provided, however:

*(a)* that no amendment shall be made to these Bylaws which would cause the organization to cease to qualify as an exempt non-profit corporation under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding section of any future Federal tax code);

*(b)* that an amendment which affects the voting rights of directors further requires ratification by a two-thirds vote of a quorum of directors at a board meeting; and

*(c)* that all amendments shall be consistent with the Articles of Incorporation.

## Article IX Financial Controls and Due Diligence

**9.01 Compliance Affirmation.** In furtherance of its charitable mission and its status as an organization exempt under Section 501(c)(3) of the Internal Revenue Code, Atlanta Israel Coalition, Inc. affirms its commitment to full compliance with all applicable federal, state, and local laws relating to charitable operations, the transfer of funds, and the prevention of diversion of charitable resources. This includes, without limitation, the sanctions programs administered by the Office of Foreign Assets Control (OFAC) of the U.S. Department of the Treasury in connection with any foreign activities.

**9.02 Financial Controls and Due Diligence Policy.** The board shall adopt and periodically review a standalone Financial Controls and Due Diligence Policy, which shall address (a) recipient-organization due diligence for grants and contributions distributed to other organizations, whether domestic or foreign; (b) OFAC compliance procedures; (c) the U.S. Department of the Treasury's "Voluntary Best Practices for U.S.-Based Charities"; and (d) internal financial controls and segregation of duties standards. The policy may be revised from time to time by resolution of the board without requiring an amendment of these Bylaws.

## Article X Document Retention

**10.01 Document Retention Policy.** The corporation shall be governed by a written Document Retention and Destruction Policy adopted by resolution of the board. The policy shall establish minimum retention periods by document category, a destruction protocol for expired records, and a litigation-hold exception consistent with Section 802 of the Sarbanes-Oxley Act of 2002, codified at 18 U.S.C. § 1519, and with applicable Georgia and federal law. Minutes of the board of directors and of any committee with board-delegated powers shall be retained permanently (O.C.G.A. § 14-3-1601(a)).

## Article XI Transparency and Accountability

**11.01 Purpose.** By making full and accurate information about its mission, activities, finances, and governance publicly available, Atlanta Israel Coalition, Inc. practices and encourages transparency and accountability to the general public.

**11.02 Public Availability of IRS and Governance Documents.** Atlanta Israel Coalition, Inc. shall provide its IRS Form 990 (including 990-T, 990-EZ, and 990-N), Form 1023 (or 1023-EZ), bylaws, Conflict of Interest Policy, and financial statements to the general public for inspection free of charge, upon request or as otherwise required by law.

**11.03 Means and Conditions of Disclosure.** The documents listed in § 11.02 shall be made "Widely Available" on the corporation's internet website, in a format that allows Internet access, download, viewing, and printing without special hardware or software, at no cost. Requests for information shall be responded to immediately for in-person requests and within seven (7) days for mailed requests.

**11.04 Form 990 Review.** The corporation shall submit the Form 990 (including 990-T, 990-EZ, or 990-N) to its board of directors prior to filing. While approval or review of the Form 990 is not required under Federal law, the Form 990 shall be submitted to each member of the board via hard copy or electronic mail at least ten (10) days before it is filed with the IRS.

**11.05 Access to Board Materials.** Board deliberations shall be open to the public except where the board passes a motion to make any specific portion confidential; board minutes shall be open to the public once accepted, except where the board passes a motion to make any specific portion confidential; papers and materials considered by the board shall be open to the public following the meeting at which they are considered, except where the board passes a motion to make any specific paper or material confidential.

**11.06 Staff Records.** Staff records shall be available for consultation by the staff member concerned or by the staff member's legal representatives. No staff records shall be made available to any person outside the organization except authorized governmental agencies. Within the organization, staff records shall be made available only to those persons with managerial or personnel responsibilities for that staff member, and to the board when requested.

**11.07 Donor Records.** Donor records shall be available for consultation by the donor concerned or the donor's legal representatives. No donor records shall be made available to any person outside the organization except authorized governmental agencies. Within the organization, donor records shall be made available only to those persons with managerial or personnel responsibilities for dealing with those donors, and to the board when requested.

## Article XII Whistleblower Policy

**12.01 Whistleblower Policy.** The corporation shall be governed by a written Whistleblower Policy adopted by resolution of the board. The policy shall (a) protect any director, officer, employee, or volunteer who in good faith reports a suspected violation of law or organizational policy from retaliation; (b) designate the Board Secretary as the primary compliance contact, and the Board Treasurer or any director who is not the subject of the report as the alternative contact where the complaint concerns the Secretary; and (c) require prompt investigation of all reports. No person who is the subject of a report, and no person who is a member of the family or household of the subject of a report, shall receive, oversee, or participate in the review of that report; where these Bylaws or the policy would route a report to such a person, it routes instead to any other director.

## Article XIII Gift Acceptance and Code of Conduct

**13.01 Gift Acceptance Policy.** The corporation shall be governed by a written Gift Acceptance Policy adopted by resolution of the board. The policy shall address acceptable gift types, board approval thresholds for non-cash and restricted gifts, IRS Forms 8282 and 8283 handling, and the corporation's right to decline any gift inconsistent with its mission or its status as a 501(c)(3) public charity.

**13.02 Board Code of Conduct.** The corporation shall be governed by a written Board Code of Conduct adopted by resolution of the board. Each director shall execute the Code of Conduct upon election and annually thereafter.

## Article XIV Amendment of Articles of Incorporation

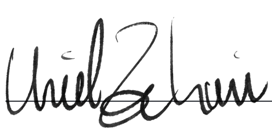
**14.01 Amendment.** Any amendment to the Articles of Incorporation may be adopted by approval of two-thirds (2/3) of the board of directors then in office at a duly called meeting of the board.

## Certificate of Adoption of Amended and Restated Bylaws

I do hereby certify that the above-stated Amended and Restated Bylaws of Atlanta Israel Coalition, Inc. were approved by the Atlanta Israel Coalition, Inc. Board of Directors on the date set forth below, superseding all prior bylaws (whether formally executed or draft) of the corporation, and constitute a complete copy of the Bylaws of the organization.

Date of approval: **2026-07-20** (by unanimous written consent of the directors in office, in lieu of a meeting)

**Uriel Zehavi** Secretary



Signed electronically • 2026-07-20 10:39:43 UTC • from the Secretary's email address of record