**J. L. Turner Legal Association Foundation**

**Supplement to Grant Request**

**For use in connection with grant requests in which a**

**Foundation Director has a financial interest in the grant being made**

Note: Per IRS Guidelines:

*If the organization engages in an excess benefit transaction with a person having substantial influence over the organization, an excise tax may be imposed on the person and any organization managers agreeing to the transaction. An excess benefit transaction is a transaction in which an economic benefit is provided by an applicable tax-exempt organization, directly or indirectly, to or for the use of a disqualified person, and the value of the economic benefit provided by the organization exceeds the value of the consideration received by the organization.*

This form is intended to help the Foundation identify compliance and audit issues. Please provide complete answers to assist us in that endeavor.

1. Please identify the name of the JLTLA Foundation Director or officer that is a fiduciary, director or officer (the “Disqualified Person”) of the organization or the contracting party or employer of the person to directly or indirectly receive Foundation funds (“Intended Recipient”) and identify such Disqualified Person’s role with the Intended Recipient:
2. Is the grant request a reimbursement of funds expended or to be expended by the Disqualified Person solely for the Foundation’s activities or the expenses of Disqualified Person solely in their role as a JLTLA Foundation Director without regard to the Intended Recipient or any other organization? \_\_\_\_ Yes \_\_\_\_ No
   1. If yes, please explain:
3. Is the grant request a compensation to the Disqualified Person for services rendered solely to the JLTLA Foundation in their role as a JLTLA Foundation Director or officer? \_\_\_\_ Yes \_\_\_\_ No
   1. If yes, please explain:
4. Has the Disqualified Person made a pledge, agreement, backstop agreement (i.e., pay if you can’t raise) or commitment of some kind to donate to or expend funds on behalf of the Intended Recipient that is in any way connected to the activity that is the subject of the grant request or been asked (or expect to be asked) to make such a donation or expenditure? \_\_\_\_ Yes \_\_\_\_ No
   1. If yes, please explain:
   2. If yes, please describe whether and how the JLTLA Foundation grant will satisfy in whole or in part the Disqualified Person’s pledge, agreement backstop agreement or other commitment or the Intended Recipient’s past or expected request:
   3. If yes, please provide economic facts to demonstrate to the reviewers of this form why the Disqualified Person’s personal resources or non-Foundation resources are not sufficient or not available to pay for the activity which is the subject of the request. A simple assertion of inability or unwillingness to pay is not sufficient.
5. Is the grant request otherwise related to a financial, economic or legal relationship between the Disqualified Person and the Intended Recipient? \_\_\_\_ Yes \_\_\_\_ No
   1. If yes, please explain:
6. Has the Intended Recipient received anything of value from or provided anything of value to Disqualified Person? \_\_\_\_ Yes \_\_\_\_ No
   1. If yes, please explain:
7. What benefit (including but not limited to the avoidance of personal payment), if any, does the Disqualified Person receive if the JLTLA Foundation grant is approved?
8. What does the JLTLA Foundation receive in exchange for the grant?