

**ATTACHMENTS TO FORM 1023  
APPLICATION FOR RECOGNITION OF EXEMPTION**

**Project Gallantly Forward  
EIN 88-4278909**

**CHARTER OF  
PROJECT GALLANTLY FORWARD**

**FILED**

The undersigned, acting as the incorporator of a nonprofit corporation under the provisions of the Tennessee Nonprofit Corporation Act, adopts the following Charter.

**ARTICLE I  
NAME AND DURATION**

The corporation's name is PROJECT GALLANTLY FORWARD (the "Corporation"). The Corporation's period of duration is perpetual. The Corporation is not a religious corporation.

**ARTICLE II  
REGISTERED OFFICE AND AGENT**

The Corporation's registered agent is Lucas Lewis, whose address is 818 Suzanne Road, Graysville, Bledsoe County, Tennessee 37338. The registered agent is a Tennessee resident.

**ARTICLE III  
NAME AND ADDRESS OF INCORPORATOR**

The Corporation's incorporator is Teresa M. Klenk, whose address is 265 Brookview Centre Way, Suite 604, Knoxville, Knox County, Tennessee 37919.

**ARTICLE IV  
PRINCIPAL OFFICE**

The address of the Corporation's principal office is 818 Suzanne Road, Graysville, Bledsoe County, Tennessee 37338. The Corporation's email address is [projectgallentlyforward@gmail.com](mailto:projectgallentlyforward@gmail.com).

**ARTICLE V  
CHARITABLE PURPOSE**

The Corporation is organized exclusively for educational and charitable purposes, including making distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding section of any future federal tax code (the "Code").

**ARTICLE VI  
MEMBERSHIP**

The Corporation shall have no members.

**ARTICLE VII  
TAX EXEMPT PROVISIONS**

The Corporation's property is irrevocably dedicated to charitable and educational purposes. No part of the net earnings of the Corporation shall inure to the benefit of or be distributable to its directors, officers or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the Corporation's purposes. No substantial part of the Corporation's activities shall be the carrying on of propaganda or otherwise attempting to influence legislation. The Corporation shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of this Charter, the Corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Code, or (b) by a corporation, the contributions to which are deductible under Section 170(c)(2) of the Code.

If the Corporation is at any time deemed to be a private foundation within the meaning of Section 509 of the Code, then for the period in which the Corporation is so deemed, it shall distribute its income for each taxable year in such manner and at such times as not to be subject to tax under Section 4942 of the Code. In addition, if the Corporation is at any time deemed to be a private foundation within the meaning of Section 509 of the Code, the Corporation shall not engage in any act of self-dealing (as defined in Section 4941(d) of the Code), retain any excess business holdings (as defined in Section 4943(c) of the Code), make any investments in such manner as to subject the Corporation to tax under Section 4944 of the Code, or make any taxable expenditures (as defined in Section 4945(d) of the Code).

**ARTICLE VIII  
DISTRIBUTION OF ASSETS UPON DISSOLUTION**

Upon dissolution of the Corporation, the Board of Directors shall pay or make provision for payment of all the Corporation's liabilities. The Board of Directors shall distribute all of the Corporation's remaining assets to such exempt organizations under Section 501(c)(3) of the Code, and in such amounts and distribution methods, as the Board of Directors shall determine.

**ARTICLE IX  
BOARD OF DIRECTORS**

The Board of Directors shall manage the Corporation's affairs. The Corporation's Bylaws shall contain provisions regarding the number, qualifications, and manner of election or appointment of the Board of Directors.

The Board of Directors (including the incorporator as initial statutory director) shall have the right to take any action required or permitted by vote without meeting on written consent as permitted by the Tennessee Nonprofit Corporation Act, or as the same hereafter shall be amended. The undersigned incorporator will act as the initial Board of Directors until her successors have been duly qualified or elected. The Board of Directors shall not have less than three (3) members; provided, that the incorporator may act alone for such purpose until the initial Board of Directors has been duly qualified or elected.

**ARTICLE X  
LIMITATION ON LIABILITY**

The private property of the Directors shall be non-assessable and shall not be subject to the payment of any corporate debt, nor shall the Directors become individually or corporately liable or responsible for any debts or liabilities of the Corporation.

The Corporation may indemnify any Director, officer, employee, or agent of the Corporation or any other person who is serving at the request of the Corporation in any such capacity with another corporation, partnership, joint venture, trust, or other enterprise, to the fullest extent permitted by the laws of the State of Tennessee as they exist on the date hereof or as may hereafter be amended. Any such indemnification may continue as to any person who has ceased to be a Director, officer, employee, or agent and may inure to the benefit of the heirs, executors, and administrators of such person.

If the laws of the State of Tennessee, including, without limitation, the Tennessee Nonprofit Corporation Act, are amended after approval of this Charter to authorize corporate action further eliminating or limiting the personal liability of a Director, then the liability of

a Director shall be eliminated or limited to the fullest extent allowed by the Tennessee Nonprofit Corporation Act or other law, as so amended.

These limitations on liability shall not apply in any case where a Director's conduct, act or omission involves willful or wanton misconduct. Furthermore, any such relief from liability as described in this Article shall not apply in any instance where such relief is inconsistent with any provision applicable to corporations described in Section 501(c)(3) of the Code.

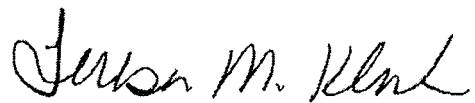
**ARTICLE XI  
AMENDMENT OF CHARTER**

This Charter may be amended at any regular meeting of the Board of Directors, or at a special meeting called for that purpose, by a majority vote, or by unanimous written consent of the Board of Directors.

**ARTICLE XII  
NONPROFIT CORPORATION**

The Corporation is a nonprofit public benefit corporation as defined in Tennessee Code Annotated Section 48-51-101, *et seq.*, is formed without any purpose of pecuniary profit, and shall have no capital stock.

Dated this 20th day of January, 2023.



\_\_\_\_\_  
Teresa M. Klenk, Incorporator

**BYLAWS**  
**OF**  
**PROJECT GALLANTLY FORWARD**

**ARTICLE I**  
**FORMATION**

**1.1 Formation.** The incorporator formed the Project Gallantly Forward (the “**Corporation**”) on January 17, 2023.

**ARTICLE II**  
**CHARITABLE PURPOSE**

**2.1 Charitable Purpose.** The Corporation is organized exclusively for charitable purposes under § 501(c)(3) of the Internal Revenue Code of 1986 (“**IRC**”). In furtherance of its charitable purposes, the Corporation may make distributions to or for the use of organizations that qualify as exempt organizations under IRC § 501(c)(3).

**ARTICLE III**  
**BOARD OF DIRECTORS AND OFFICERS**

**3.1 Powers and Number.** The Corporation is managed and controlled by the Board of Directors collectively the (“**Board**” and each member of the Board a “**Director**”) consistent with the purposes and limitations contained in the Charter and these Bylaws. The Board has seven Directors. The Board may increase or decrease the number of Directors.

**3.2 Election and Term of Office.** The Directors are listed on Exhibit A. A Director shall continue in office until his or her successor shall have been elected and qualified, or until his or her death, resignation, or removal.

**3.3 Vacancies and Newly Created Directorships.** The Board shall fill any newly created directorships and any vacancies on the Board by a vote of majority of the Directors then in office, regardless of their number.

**3.4 Officers.** The Corporation shall have a President, a Secretary, a Treasurer, and such other officers as the Board may from time to time elect. Exhibit B lists the initial officers of the Corporation.

**3.5 Election, Term of Office and Removal.** The Board shall elect the officers of the Corporation (the “**Officers**”) at the annual Board meeting immediately following the election of Directors. Officers shall serve a two-year term, and each shall continue in office until the earlier to occur of the expiration of his or her term or until his or her death, resignation, or removal. The Board may remove any Officer of the Corporation or fill a vacancy in any office by an affirmative vote of a majority of the entire Board.

**3.6 President and Vice President: Powers and Duties.** The President shall preside at all Board meetings and shall supervise the affairs of the Corporation. The President shall keep the Board fully informed. The President shall have the power to sign all contracts authorized either generally or specifically by the Board, unless the Board shall specifically require an additional signature. The President shall also have such other powers and perform such other duties as the Board may from time to time prescribe. In the absence or inability of the President to act, the Vice President shall perform all the duties and may exercise any of the powers of the President.

**3.7 Secretary: Powers and Duties.** The Secretary shall:

- (a) Keep the minutes of all Board meetings;
- (b) Serve or cause to be served all notices of the Corporation; and
- (c) Perform such other duties as from time to time may be assigned to him or her by the Board.

**3.8 Treasurer: Powers and Duties.** The Treasurer shall have custody of the Corporation’s funds and securities, shall keep full and accurate account of receipts and disbursements in the appropriate Corporation books, and shall require the deposit of all monies and other valuable assets in the name of and to the credit of the Corporation in such financial institutions as may be designated by the Board. The Treasurer shall require disbursement of the funds of the Corporation as may be ordered by the Board, and shall render to the President and the Board, at any time they may require, an account of his or her transactions as Treasurer and the financial condition of the Corporation. The Treasurer shall also report on the activities and financial condition of the Corporation at all annual Board meetings.



**3.9 Other Officers.** The Board may elect other persons to be officers of the Corporation, with such title, authority, and responsibilities as established by the Board from time to time.

**3.10 Removal.** A Director may be removed by a vote of a majority of the entire Board at any special meeting of the Board called for that purpose.

**3.11 Resignation.** A Director may resign from office at any time by delivering a resignation in writing to the Board, and the acceptance of the resignation, unless required by its terms, shall not be necessary to make the resignation effective.

**3.12 Place and Time of Meetings.** The Board may hold regular Board meetings at such time and place as the Board shall determine from time to time, but no less frequently than once a year. The President or any two or more Directors may call a special meeting at any time. A Director may attend a meeting by teleconference, video conference, or similar means provided such Director makes all arrangements and incurs all expenses associated with such participation by electronic means.

**3.13 Notice of Meetings.** At least ten days before the date of a Board meeting or at least one day before the date of a Special meeting, the President or Secretary shall give each Director written notice of the time and place of the meeting, and a written agenda of the meeting issues requiring Board action. "Special meeting" means a meeting of the Board to discuss an urgent and time sensitive matter. The President/Secretary does not have to provide written notice to any Director who submits a signed waiver of notice whether before or after the meeting, or who attends the meeting.

**3.14 Quorum and Voting.** At all Board meetings, a majority of the entire Board shall constitute a quorum for the transaction of business. Except as otherwise provided by law or these Bylaws, the vote of a majority of the Directors present at the time of the vote shall be the act of the Board.

**3.15 Committees of the Board.** The Board, by resolution adopted by a majority of the entire Board, may establish and appoint an executive and other standing committees (a "**Committee**"). The Committee members so appointed shall elect a chairperson of such Committee. Each Committee shall include at least one Director and, to the extent provided in the resolution establishing it, shall have all the authority of the Board except as to the following matters:

- (a) The filling of vacancies on the Board or any Committee;
- (b) The amendment or repeal of the Bylaws or the adoption of new Bylaws;
- (c) The amendment or repeal of any resolution of the Board;
- (d) The fixing of compensation of the Directors for serving on the Board or any Committee;
- (e) Amending the Charter, restating the Charter, adopting a plan of merger or adopting a plan of consolidation with another corporation;
- (f) Authorizing the sale, lease, exchange or mortgage of all or substantially all of the property and assets of the Corporation;
- (g) Authorizing the voluntary dissolution of the Corporation or revoking proceedings therefor; or
- (h) Adopting a plan for the distribution of the assets of the Corporation.

**3.16 Action by the Board.** Any action required or permitted to be taken by the Board or by any Committee thereof may be taken without a meeting if all Directors or members of the Committee consent in writing to the adoption of a resolution authorizing the action. The Secretary shall file the resolution and the written consents with the minutes of the proceedings of the Board or Committee.

**3.17 Duties of the Board.** The Board's duties include doing all acts it deems appropriate to achieve the purposes of the Corporation.

**3.18 Reimbursement of the Board.** The Corporation may pay a Director for reasonable expenses incurred and reasonable compensation for services rendered to the Corporation.

#### **ARTICLE IV** **CHARITABLE OPERATION**

**4.1 Receipt of Donations.** The Corporation may receive and accept any property, by way of gift, bequest, or devise, from any donor. The Corporation will hold, administer, and use its donations as provided in these Bylaws. The Corporation will not accept a donation if the donor conditions the donation upon the Corporation using the donation for other than the Corporation's

charitable purposes. Likewise, the Corporation will not accept a donation if its acceptance shall in the opinion of the Board jeopardize the Corporation's federal income tax exemption.

**4.2 Charitable Operating Expenditures.** The Corporation may make payments or distributions directly for charitable purposes in such amounts as the Board shall from time to time select and determine without making use of any other charitable organization.

**4.3 Charitable Distributions.** The Corporation may make payments or distributions to or for the use of charitable organizations which shall at the time qualify as an exempt organization under IRC § 501(c)(3) (each a "**Recipient Charitable Organization**") in such amounts and for such charitable purposes of the Corporation as the Board shall from time to time select and determine.

**4.4 Other Limitations.** No part of the net earnings of the Corporation shall inure or be payable to or for the benefit of any private shareholder or individual, and no part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation. No part of the activities of the Corporation shall be the participation in, or intervention in (including the publishing or distributing of statements), any political campaign on behalf of or in opposition to any candidate for public office.

**4.5 Liquidating Distributions.** Upon dissolution of the Corporation, the Board shall pay or make provision for payment of all the Corporation's liabilities. The Board shall distribute all of the Corporation's remaining assets to Recipient Charitable Organizations. The Board shall identify the Recipient Charitable Organizations, the method of distribution to the Recipient Charitable Organizations, and the amount of distribution to each Recipient Charitable Organization.

## **ARTICLE V** **OFFICERS, EMPLOYEES, AND AGENTS**

**5.1 Other Agents and Employees.** The Board may hire such agents, advisor, and employees as it shall deem necessary, and shall determine the terms and conditions of such employment.

**5.2 Officers and Directors as Advisors.** Officers and Directors who also serve as an advisor to the Corporation shall not receive additional compensation for advisory services but may receive reimbursement for expenditures reasonably incurred in performing advisory services.

**ARTICLE VI**  
**NEGOTIABLE INSTRUMENTS**

6.1 **Negotiable Instruments.** All checks, drafts, notes or other obligations of the Corporation shall be signed by two or more Directors or by such other person(s) as may be expressly authorized by the Board.

**ARTICLE VII**  
**OFFICE AND BOOKS**

7.1 **Office.** The Board shall determine the location of the Corporation's office.

7.2 **Books.** The Corporation shall keep its correct books of account of the activities and transactions of the Corporation, including a minute book, which shall contain a copy of the Charter, a copy of these Bylaws, and all minutes of Board meetings at the Corporation's office.

**ARTICLE VIII**  
**FISCAL YEAR**

8.1 **Fiscal Year.** The fiscal year of the Corporation is November 1 – October 31.

**ARTICLE IX**  
**INDEMNIFICATION**

9.1 **Indemnification.** The Corporation shall indemnify any Director, Officer, employee, or agent of the Corporation or any other person who is serving at the request of the Corporation in any such capacity with another Corporation, partnership, joint venture, trust, or other enterprise, to the fullest extent permitted by the laws of the State of Tennessee. Any such indemnification may continue as to any person who has ceased to be a Director, Officer, employee, or agent and may inure to the benefit of the heirs, executors, and administrators of such person. If the laws of the State of Tennessee, including, without limitation, the Tennessee Nonprofit Corporation Act, are amended after approval of these Bylaws to authorize corporate action further eliminating or limiting the personal liability of a Director, then the liability of a Director shall be eliminated or limited to the fullest extent by the Tennessee Nonprofit Corporation Act or other law, as so amended. These limitations on liability shall not apply in any case where a Director's conduct, act or omission involves willful or wanton misconduct. Furthermore, any such relief from liability as described in this Section 9.1 shall not apply in any instance where such relief is inconsistent with any provision applicable to corporations described in IRC § 501(c)(3).

**ARTICLE X**  
**AMENDMENTS**

**10.1 Amendments.** The Board may amend the Bylaws or the Corporation's Charter by the affirmative vote of at least 75% of the entire Board.

**ARTICLE XI**  
**CONFLICT OF INTEREST POLICY**

**11.1 Duty to Disclose.** In connection with any actual or possible conflict of interest, a Director or Officer must disclose the existence of a financial interest (as defined below), together with all material facts, to the Board.

**11.2 Financial Interest.** A person has a financial interest if the 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

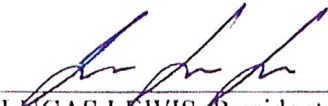
(c) a potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Corporation is negotiating a transaction or arrangement.

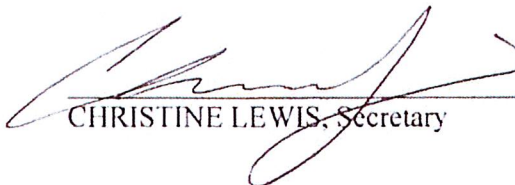
**11.3 Determining Whether a Conflict of Interest Exists.** After disclosure of the financial interest and all material facts, the Board (excluding the interested person) shall decide if a conflict of interest exists. If a conflict of interest is determined to exist, the Board shall determine by a majority vote of the disinterested Directors whether the transaction or arrangement is in the Corporation's best interest, for its benefit and whether it is fair and reasonable. In conformity with the above determination, the Board shall make its decision as to whether to enter into the transaction or arrangement. If there are no disinterested Directors, then the Board shall appoint a special Committee for the sole purpose of evaluating the conflict of interest transaction and voting on whether or not the Corporation will authorize the transaction.

**11.4 Compensation Arrangements.** A Director or Officer who receives compensation, directly or indirectly, from the Corporation for services may not vote on matters regarding that Director's or Officer's compensation. All compensation arrangements for the Directors or Officers

shall be approved by a majority vote of the disinterested Directors in advance of the payment of compensation. Corporate records will be kept to document the Board's deliberation of Director/Officer compensation and said records shall include the date and terms of the approved compensation arrangement, how each disinterested Director voted on the compensation arrangement and the information upon which the Board relied upon to base its decision.

Adopted this 21 day of March, 2023.

  
\_\_\_\_\_  
LUCAS LEWIS, President

  
\_\_\_\_\_  
CHRISTINE LEWIS, Secretary

**EXHIBIT A**

**Board of Directors**

Lucas Lewis  
Christine Lewis  
Seth Kizer  
Dr. Mark Miller  
Chris Welch  
Alex Tanihatchi  
Carl Pendergrass

**EXHIBIT B**

**Officers**

Lucas Lewis	President
Christine Lewis	Secretary
Christine Lewis	Treasurer



## Power of Attorney and Declaration of Representative

OMB No. 1545-0150

**For IRS Use Only**

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date / /

▶ Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

**Part I Power of Attorney**

**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Project Gallantly Forward 818 Suzanne Road Graysville, Tennessee 37338	Taxpayer identification number(s) 88-4278909
	Daytime telephone number 423-413-7135
	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s)** must sign and date this form on page 2, Part II.

Name and address Teresa M. Klenk 265 Brookview Centre Way, Suite 604 Knoxville, Tennessee 37919	CAF No. 5005-78510R PTIN P01872519 Telephone No. 865-338-9700 Fax No. 865-338-9716
<b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
<b>Check if to be sent copies of notices and communications</b> <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

**3 Acts authorized (you are required to complete line 3).** Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Tax-Exempt Organization	990	2023

**4 Specific use not recorded on the Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions . . . . . ▶


**5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):  Access my IRS records via an Intermediate Service Provider;  Authorize disclosure to third parties;  Substitute or add representative(s);  Sign a return; \_\_\_\_\_

Other acts authorized: \_\_\_\_\_

**b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.  
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): \_\_\_\_\_

**6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here  **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**7 Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.  
**▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

 \_\_\_\_\_  
Signature Date 27 March 2023 Title (if applicable) President  
Lucas Lewis \_\_\_\_\_  
Print name Print name of taxpayer from line 1 if other than individual Project Gallantly Forward

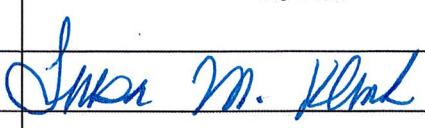
**Part II Declaration of Representative**

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
  - k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

**▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

**Note:** For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
a	TN	019554		3-27-23

Project Gallantly Forward is an aspiring non-profit organization seeking to provide support services to veterans. It is well established that veterans suffer from a substantially higher suicide rate than the national average. They also experience serious mental and physical health issues directly related to their veteran status. The breakdown of their lives on all fronts, including social reintegration, financial security, healthy family and significant other relationships, occupational growth, spiritual well-being and sense of purpose, drives them deeper into serious mental health issues and way too often, suicide. They frequently find themselves isolated from other veterans while trying to establish a new life away from the structure and peer support previously offered by the military. Studies have shown the benefit of programs utilizing veteran to veteran support which provides an opportunity for veterans to feel heard and understood in a space that is free from judgement. The peer to peer model, such as the one used at Vet Centers across the country, has proven the efficacy of informal support systems.

Post Traumatic Stress Disorder is a condition that thrives in isolation. Unfortunately, formal systems of care such as the Veteran's Administration, cannot always meet the veteran where they are in their personal journey. Veterans may have an innate distrust of those systems and consciously choose to avoid reaching out for help, pushing them further into their pathology. Veterans can easily lose their way, believing they should persevere and stand on their own feet, only to find that they continue to spiral downward. At Project Gallantly Forward, we believe we can bring the kind of support that could help veterans regain momentum to move forward with their lives by creating opportunities for those who can help reaching out to those who need help.

According to VA.gov, in 2016 the Veteran's Benefit administration paid over 27 billion dollars in annual benefits to more than 680,000 veterans receiving disability compensation at the 100% rate. These veterans have medical and psychological disabilities that warrant that level of compensation, however, there are unintended consequences created when a veteran is not allowed to work, such as, losing meaning and purpose in life, becoming increasingly depressed and often descending into substance abuse as a coping mechanism. The solution to provide needed financial support creates new problems for veterans who have a deep need to contribute, feel like their lives matter, make an impact on the world, and maintain a sense of identity as an independent and capable human being deserving of respect.

Project Gallantly Forward has developed a plan to provide a mechanism for healing the visible and invisible wounds of war by offering a peaceful, safe veterans retreat in rural Tennessee. Participation in the program will be free of charge to the veterans and their loved ones. Veterans will have access to a private working farm where they can have the time and space to begin healing while in the company of other veterans who are on the same path. In the same way that veterans need the support of each other, so too, do the families and loved ones who struggle to understand and support their veteran through difficult reintegration transitions. Our program will offer services for those families and loved ones who need opportunities to connect with others in similar circumstances. Recovery from PTSD must take place for the whole family and it must take place in a safe environment where understanding and help come from others who share their struggles.

At the farm, veterans will have many opportunities to interact with other veterans. They will also be provided with skills training, such as animal husbandry, gardening, agri-business, homesteading, and other capabilities that can give them a sense of purpose, boost self confidence and self-esteem. The farm also provides leisure activities such as hiking, fishing and archery. There are community partners

who will offer recreational outlets like white water rafting, hang gliding, car racing and sky diving, to give veterans a safe way of experiencing the adrenaline rush they have been missing since leaving the military. Veteran volunteers will be utilized to assist in day to day operations of the program, including grounds upkeep, maintenance, and assisting other veterans who come for retreats. They will lead hikes, oversee leisure activities and provide outreach and support to attendees.

The farm will consist of six fully furnished cabins, available for five day stays for veterans and their families. This model has the capability to reach over 300 veteran families each year. There will also be three additional RV spaces created for short-term use for veterans who would prefer those accommodations. The farm will function as both a peaceful retreat and a treatment setting. There will be PTSD specific retreats on an on-demand basis. Dr. Mark Miller, a Project Gallantly Forward board member, Army veteran and psychologist has offered to oversee the development of the PTSD program.

Project Gallantly Forward will be funded through private and public donations. Funds will be solicited by leveraging the experience of board members, such as Alex Tanihatchi, owner of Go Baby Go Marketing, and Chris Welch who comes with a background in fund raising and grant writing. Other board members include Seth Kizer, a former Marine with extensive connections to the veteran community, and Carl Pendergrass, a Vietnam era Army veteran who will ensure the retreat is relevant across multiple generations as we welcome veterans from all war-eras. Four of the seven board members are military veterans representing both Army and Marine branches.

The impetus behind the development of Project Gallantly Forward is the life experience of its founder and president, Lucas Lewis, who joined the army in October 2004. Lucas was stationed with the 10<sup>th</sup> Mountain division at Fort Drum, NY after completing Airborne school. During his military career, Lucas had two deployments to Iraq, serving first with 1/71 CAV as forward observer with the Charlie group quick reaction force and then with the 1/71 as the forward observer on the HHT sniper team. Lucas earned a Bronze Star with Valor for his participation in eliminating a terrorist cell in Baghdad. Lucas left the military in good standing with a hardship discharge in 2007 to take over the care of his ailing father. Lucas and his wife, Christine, the co-founder of the organization, moved to the family farm while caring for Lucas's father who died in 2012. They continue to live on the land and raise cattle there. In 2020 Lucas pursued a Master's degree in Public Health at UTC. He graduated with his degree in 2021. He chose that educational path because he specifically wanted to better understand the concepts, best practices and intricacies of starting a non-profit that would provide veteran outreach. His desire to undertake this project is a result of his own lived experience of being a veteran dealing with serious issues stemming from PTSD. After his military discharge in 2008, Lucas has had to confront and address serious symptoms that were preventing him from moving forward. He sought help through various modalities and venues and found those that focused on veteran to veteran and family to family interventions to be the most helpful in getting his life back on track. He has a deep, abiding desire to offer those opportunities to other veterans and families so that they can find direction and meaning again. In 2022 the 77 acres of land surrounding the Lewis farm came on the market and Lucas saw the chance to obtain the land necessary to build the infrastructure that would support his dream of a veteran retreat. The retreat model for helping veterans has been proven successful in other efforts such as Active Heroes in Shepherdsvile, Kentucky which has been an active non-profit providing similar services since 2012. Project Gallantly Forward has studied the successes of similar programs and has pulled together the combined experience and knowledge of its board members and founders to develop a business plan that has the potential to provide healing to over 300 veteran families each year.

# GROUND LEASE AGREEMENT

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This Land/Ground Lease Agreement (this "Agreement") is entered into as of the 1<sup>st</sup> day of April, 2023, (the "Effective Date") by and between LUCAS AND CHRISTINE LEWIS ("Landlord") and PROJECT GALLANTLY FORWARD ("Tenant"). Landlord and Tenant may be referred to in this Agreement individually as a "Party" and collectively as the "Parties."

For good and valuable consideration stated herein, the sufficiency of which is hereby acknowledged, the Parties agree as follows:

**1. Agreement to Lease.** Landlord shall lease to Tenant and Tenant shall lease from Landlord, according to the terms and conditions set forth herein, the real estate described on Exhibit A (the "Site").

**2. Purpose.** The Site may be used and occupied only for the following purpose (the "Permitted Use"): to operate a veteran's retreat and conduct activities related to the veteran's retreat. Nothing herein shall give Tenant the right to use the Site for any other purpose without the prior written consent of Landlord. Landlord makes no representation or warranty regarding the legality of the Permitted Use, and Tenant will bear all risk of any adverse change in applicable laws.

**3. Term.** This Agreement will be for a 99-year term beginning on April 1, 2023 (the "Commencement Date") and ending on April 1, 2122 (the "Term"). The Parties hereto may elect to extend this Agreement upon such terms and conditions as may be agreed upon in writing and signed by the Parties at the time of any such extension.

**4. Rent.** In consideration of said lease, for the first three years of the Term, the Tenants shall pay Lessor rent in the amount of \$60,000.00 per year, payable monthly in advance in the amount of \$5,000.00 per month (the "Base Rent"). Beginning on the 4<sup>th</sup> anniversary of the Commencement Date, and on each subsequent anniversary of the Commencement Date thereafter, the Base Rent for each year shall increase or decrease by the increase or decrease in the amount of the Landlord's monthly mortgage payment on the Site for the next twelve months.

**5. Taxes.** Tenant shall pay all taxes or assessments which are levied or charged on the Site during the Term.

**6. Utilities.** Tenant shall pay the cost of all utility services during the Term, including but not limited to gas, water, and electricity used on the Site. Tenant shall keep the Site insured with an amount of coverage as approved by the Landlord, naming the Landlord as an additional insured.

**7. Delivery of Possession.** Landlord will deliver exclusive and lawful possession of the Site to Tenant on the start date of the Term. If Landlord is unable to give possession of the Site to Tenant on such date, Landlord will not be subject to any liability for such failure, the validity of this Agreement will not be affected, and the Term will not be extended. Tenant will not be liable for rent until Landlord gives possession of the Site to Tenant.

**8. Condition of the Site.** Tenant has examined the Site and accepts the Site in its current condition "AS IS" and "WITH ALL FAULTS." except as expressly set forth herein, landlord makes no representation OR warranty, express or implied, or arising by operation of law, including but not limited to, any warranty of fitness for a particular purpose, merchantability, habitability, SUITABILITY, or condition. Tenant has not relied on any representations or warranties by Landlord in entering this Agreement.

**9. Use of the Site.** Tenant shall use the Site only for the Permitted Use and will not commit waste upon the Site. Tenant will, at its sole expense, maintain the Site in good repair and make all necessary repairs thereto. Tenant will not use the Site for any unlawful purpose or in any manner that will materially harm Landlord's interest in the Site.

**10. Improvements and Alterations.** Tenant may make improvements, alterations, additions, or other changes to the Site without the written approval of the Landlord. Any construction will be performed in a good and workmanlike manner and will comply with all applicable laws. Tenants shall bear all construction and related costs to build improvements on the Site (the "Improvements"), and shall bear all maintenance, tax, and insurance costs related to the Improvements. Tenant may erect any sign related to its activities, on the condition that such signs comply with the law.

**11. Leasehold Mortgage.** Tenant shall not grant a mortgage, deed of trust, or other security instrument in Tenant's interest to the Site created by this Agreement (the "Leasehold Mortgage") to secure repayment of a loan made to Tenant to finance construction of any Improvements. In no event will any interest of Landlord in the Site be pledged as collateral for or be subordinate to any Leasehold Mortgage.

**12. No Mechanics Lien.** Tenant will not permit any mechanics or other liens to be filed against Landlord's interest in the Site resulting from any work performed for or obligations incurred by Tenant. Tenant will indemnify Landlord for any liability, cost, or expense, including attorney's fees, if any such lien is filed.

**13. Permits and Approvals.** Tenant shall obtain all licenses, permits, and approvals required by any federal, state or local authority concerning its use of the Site. Landlord will cooperate with Tenant and provide the necessary documents to obtain such licenses, permits, and approvals.

**14. Compliance with Laws.** Tenant shall comply with all federal, state, and local laws, regulations and ordinances affecting the Site and use of the Site, including applicable environmental laws, and shall comply with all requirements necessary to keep in force fire and liability insurance covering the Site.

**15. Hazardous Substances.** Tenant will not keep or store on the Site any item of a dangerous, flammable, or explosive character that might unreasonably increase the danger of fire or explosion on the Site or that might be considered hazardous or extra hazardous by any responsible insurance company.

**16. Insurance.** At all times during the Term, Tenant will maintain insurance for the Site covering:

- A. Property insurance covering all of Tenant's improvements, equipment, and other personal property located on the Site; and
- B. Commercial liability insurance covering bodily injury, death, or property damage in an amount not less than \$1,000,000.00 per occurrence.

All insurance policies shall name Landlord as an additional insured or interested party. Tenant will provide Landlord certificates evidencing the required insurance policies before the Commencement Date.

**17. Waiver of Subrogation.** Landlord and Tenant each waive any and all claims or rights to recovery against the other Party for any loss or damage to the extent such loss or damage is covered by insurance or would be covered by insurance as required under this Agreement. Landlord and Tenant will cause each insurance policy carried by Landlord or Tenant relating to the Site to include or allow a full waiver of any subrogation claims.

**18. Indemnification.** To the extent permitted by law, Tenant shall indemnify, defend, and hold harmless Landlord from any and all claims, actions, liabilities, suits, demands, damages, losses, or expenses, including attorneys' fees, arising out of or relating to (i) Tenant's use and occupancy of the Site, (ii) any work done by or on behalf of Tenant on the Site, (iii) Tenant's negligence or willful misconduct, and/or (iv) Tenant's breach or default of any of the terms of this Agreement, provided however, Tenant's obligations under this section shall not extend to any claims actions, liabilities, suits, demands, damages, losses, or expenses arising from the sole negligence or willful misconduct of Landlord.

**19. Default.** The following shall each constitute an "Event of Default" by Tenant:

- A. Tenant fails to make any required payment due under this Agreement;
- B. Tenant fails to perform any obligation or condition or to comply with any term or provision of this Agreement; or
- C. Tenant files a petition for bankruptcy, reorganization, or similar relief, or makes an assignment for the benefit of creditors.

**20. Termination by Landlord.** Upon the occurrence of an Event of Default by Tenant which continues for a period of 30 days after receiving written notice of the default from Landlord, Landlord may terminate this Agreement and take possession of the Site. Landlord's rights hereunder shall be in addition to any other right or remedy now or hereafter existing at law or equity.

**21. Termination by Tenant.** In the event of a breach by Landlord of any of its obligations, covenants, or agreements under this Agreement which continues for a period of thirty (30) days after receiving written notice of the breach from Tenant, Tenant may terminate this Agreement, upon written notice to Landlord, without penalty. Landlord shall return to Tenant any prepaid or prorated rent if Tenant terminates this Agreement pursuant to this section.

**22. Surrender of the Site.** Tenant shall return the Site to Landlord upon termination of this Agreement in good condition and repair, ordinary wear and tear excepted. Within two years after the termination of this Agreement, Tenant will remove all improvements, equipment, materials, fixtures and other personal property belonging to Tenant from the Site. Any property left on the Site after this two year period will be deemed to have been abandoned by Tenant and may be retained by Landlord.

**23. Subordination.** This Agreement and Tenant's right hereunder shall be subject and subordinate in all respects to any mortgage, deed of trust, or other lien now or hereinafter incurred by Landlord. Upon request of Landlord, Tenant will enter into a subordination agreement or other customary form as required by the lien holder.

**24. No Partnership.** Nothing contained in this Agreement shall be deemed or construed to create a partnership, joint venture or any other fiduciary relationship between the Parties other than that of Landlord and Tenant. Neither Party is authorized to act as an agent or on behalf of the other Party.

**25. Condemnation.** If all or a material portion of the Site necessary for Tenant's Permitted Use of the Site is taken for any public or quasi-public use under any governmental law, ordinance, or regulation or by the right of eminent domain, this Agreement shall terminate on the date of such taking, and all rent under this Agreement shall be prorated and paid to such date. If such taking is less than a material portion of the Site, this Agreement shall remain in full force and effect; provided however, the rent due under this Agreement shall be reduced to such extent as may be fair and reasonable under the circumstances. Landlord and Tenant shall each be entitled to receive and retain such separate awards and portions of lump sum awards as may be allocated to their respective interests in any condemnation proceedings.

**26. Limitation of Liability.** Landlord is not responsible or liable for any loss, claim, damage or expense as a result of any accident, injury or damage to any person or property occurring anywhere on the Premises, unless resulting from the negligence or willful misconduct of Landlord.

**27. Assignment and Subletting.** Tenant will not assign this Agreement as to all of or any portion of the Site or make or permit any total or partial sublease or other transfer of all of or any portion of the Site without Landlord's consent.

**28. Quiet Enjoyment.** If Tenant pays the rent and performs all other obligations under this Agreement, Tenant may peaceably and quietly hold and enjoy the Site during the Term.

**29. Force Majeure.** If Landlord or Tenant shall be delayed or hindered in or prevented from the performance of any act other than Tenant's obligation to make payments of rent, additional rent, and other charges required hereunder, because of strikes, lockouts, unavailability of materials, failure of power, restrictive governmental laws or regulations, riots, insurrections, the act, failure to act, or default of the other Party, war or other reason beyond its control, then performance of such act shall be excused for the period of the delay and the period for the performance of such act shall be extended for a period equivalent to the period of such delay.

**30. Notices.** All notices given under this Agreement must be in writing. A notice is effective upon receipt and shall be delivered in person, sent by overnight courier service or sent via certified or registered mail,



addressed to Landlord or Tenant at the address stated beneath each party's signature, or to another address that either Party may designate upon reasonable notice to the other Party.

**31. Further Assurances.** Each Party shall sign any additional documents and to do all such other acts as may be necessary to carry out this Agreement and each Party's rights and interests in this Agreement.

**32. No Waiver.** No Party shall be deemed to have waived any provision of this Agreement or the exercise of any rights held under this Agreement unless such waiver is made expressly in writing.

**33. Severability.** If any provision of the Agreement is held to be invalid, illegal, or unenforceable in whole or in part, the remaining provisions shall not be affected and shall continue to be valid, legal, and enforceable as though the invalid or unenforceable parts had not been included in this Agreement.

**34. Successors and Assignees.** This Agreement will inure to the benefit of and be binding upon the Parties and their respective permitted successor and assigns.

**35. Governing Law.** The terms of this Agreement shall be governed exclusively by the laws of the State of Tennessee, without regard to its conflicts of laws rules.

**36. Disputes.** Any dispute arising from this Agreement shall be resolved in the courts of the State of Tennessee.

**37. Attorneys' Fees.** If either Party brings legal action to enforce its rights under this Agreement, the prevailing party will be entitled to recover from the other Party its expenses (including reasonable attorneys' fees) incurred concerning the action and any appeal.

**38. Amendments.** This Agreement may not be modified except in writing signed and acknowledged by both Parties.

**39. Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and all of which together, shall constitute one and the same document.

**40. Headings.** The section heading herein are for reference purposes only and shall not otherwise affect the meaning, construction, or interpretation of any provision in this Agreement.

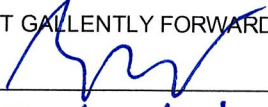
**41. Entire Agreement.** This Agreement constitutes the entire understanding between the Parties and supersedes and cancels all prior agreements of the Parties, whether oral or written, about the Site.

[Signatures on next page]

IN WITNESS WHEREOF, the Parties hereto, individually or by their duly authorized representatives have signed this Agreement as of the Effective Date.

**TENANT:**

PROJECT GALLENTLY FORWARD

By: 

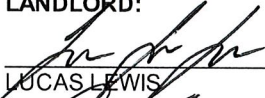
Name: Zach Latham

Title: board member

NOTICE ADDRESS:

Zach Latham  
1724 Hunters Ridge Rd  
Soddy Daisy, TN 37579

**LANDLORD:**

  
LUCAS LEWIS

  
CHRISTINE LEWIS

NOTICE ADDRESS:

818 Suzanne Rd  
Greysville TN 37538