

GRANT AND DONATION GUIDELINES

Effective 2021

International Paper continues to be a force for good in our communities. We make sustainable investments to protect and improve the lives of our employees and mobilize our people, products and resources to address critical needs in the communities where we live and work.

ELIGIBILITY

MEMPHIS, TN – GLOBAL HEADQUARTERS

See Memphis Only Grant Cycle and Grant Giving Guidelines – Memphis Only documents, [available here](#).

UNITED STATES (outside Memphis, TN)

We provide the majority of our grants to the communities where we have operations and for causes that align with our signature causes (see page 3). In the U.S., the International Paper Foundation awards grants to nonprofit organizations classified under Section 501(c)(3) or Section 509(a) (1), (2) or (3) of the United States Internal Revenue Service Code.

Certain municipal, county, state and federal entities (such as a school district or fire department), are eligible if a fiscal conduit letter from an affiliated tax-exempt organization (such as a school district or municipality) is attached to the online application (see Applicant Types & Required Documentation on page 6). The letter must state that the affiliated tax-exempt organization will disperse Foundation funds for use on the approved project as the Foundation directs. Sample letters are included in the application. International Paper Foundation does not support private foundations.

Organizations must be in good financial and public standing, show evidence of competent management, have low administrative/fundraising expense ratios and manage nondiscriminatory programs benefiting broad segments of the community. International Paper does not tolerate discrimination on the basis of race, religion, sex, color, age, disability, national origin, veteran status, sexual orientation, gender identity or any other characteristic protected under federal, state, or local law.

Our community engagement team will not review a proposal unless the tax-exempt organization takes full legal, fiscal and administrative responsibility for the request.

To be considered for support, requests should fit within our funding priorities. Priority is assigned to requests that fall within our signature causes and that provide evidence of active engagement by International Paper employees.

To apply for an International Paper Foundation grant or Company donation, please review the guidelines below and visit www.ipgiving.com to submit your request via the online application.

CANADA

We provide the majority of our grants to the communities where we have operations and for causes that align with our signature causes (see page 3). We support Canadian-based organizations with Charitable Business Number Registration (BNR) or exempt operating foundations.

Organizations must be in good financial and public standing, show evidence of competent management, have low administrative/fundraising expense ratios and manage nondiscriminatory programs benefiting broad segments of the community. International Paper does not tolerate discrimination on the basis of race, religion, sex, color, age, disability, national origin, veteran status, sexual orientation, gender identity or any other characteristic protected under federal, state, or local law.

Our community engagement team will not review a proposal unless the eligible organization takes full legal, fiscal and administrative responsibility for the request.

To be considered for support, requests should fit within our funding priorities. Priority is assigned to requests that fall within our signature causes and that provide evidence of active engagement by International Paper employees.

To apply for an International Paper Company donation, please review the guidelines below and visit www.ipgiving.com to submit your request via the online application.

LATIN AMERICA, EUROPE, MIDDLE EAST, NORTH AFRICA, ASIA

All international charitable requests must be submitted to your local International Paper facility in Latin America, Europe, Middle East, North Africa or Asia. The regional Citizenship contact will provide guidance through the local eligibility and approval process.

INTERNATIONAL PAPER SIGNATURE CAUSES

Our global community engagement efforts focus on addressing four critical community needs:

1. **Education:** The future of our communities depends on the children, and therefore, we support strategic partners that focus on helping children succeed via a comprehensive approach to education. Literacy, particularly from birth through 3rd grade, is our primary focus because reading skills form the foundation for all childhood learning.
2. **Hunger:** We work with food banks and other agencies to address hunger and food security for children, families and seniors. These organizations provide meals, access to healthy foods and other programs in the communities where our employees live and work.
3. **Health & Wellness:** We engage our employees and work with agencies to promote healthy living habits and achieve measurable improvements in health and wellness.
4. **Disaster Relief:** We partner with agencies to help communities prepare for and to recover from natural disasters, and we use our Employee Relief Fund to support our affected colleagues.

At International Paper, our entire business depends upon the sustainability of forests. We will continue to lead the world in responsible forest stewardship to ensure healthy and productive forest ecosystems for generations to come. We continue to improve our environmental footprint and promote the long- term sustainability of natural capital. The Company and the IP Foundation will bolster this commitment by supporting organizations working on forest, water, air and responsible sourcing issues.

Support is also available for other critical needs in the communities where our employees live and work. International Paper personnel at our facilities are in the best position to know local needs and are tasked with ensuring that donations are allocated based on the most critical of needs. A project or program does not necessarily need to benefit the community at large, but it should impact an underserved sector of the population or serve a critical need.

Please be advised that the majority of our corporate in-kind donations are related to disaster and hunger relief.

RESTRICTIONS

International Paper generally does not provide funds for:

- Individuals
- Salaries, stipends and other forms of compensation.
- Mortgage, rent or utilities
- Academic scholarships
- Endowments
- Capital expenses (building funds, real estate purchases, equipment, etc.).
- Veterans, labor groups, religious, political groups or organizations that have as their primary purpose attempting to influence legislation
- Organizations that discriminate on the basis age, color, disability, ethnicity, gender, gender identity, military or veteran status, national origin, race, sexual orientation, religious belief or any other classification protected by law.
- Donations or contributions to primarily benefit employees or families of International Paper, or pay for services, subscriptions, tuition, or memberships
- Sponsorships or advertising
- Multi-year commitments
- Travel or lodging for groups or individuals
- More than 20 percent of a charitable organization's total income
- Organizations less than two years old

PROCESS TO APPLY FOR FUNDING

All U.S. and Canadian requests (outside of Memphis, TN) must be submitted to the nearest International Paper facility via the online grant application available at www.ipgiving.com.

All other requests must be made through the nearest International Paper facility in your country. Funding decisions are made throughout the year. Please contact your local facility for more information.

For a map of our operations, click on "Locations" at internationalpaper.com.

A representative from the eligible organizations takes full legal and administrative responsibility for completing the online application in its entirety.

Funding Application Deadlines: Deadlines vary by IP location.

- In Memphis, TN, funding requests are by invitation only. Download our Memphis Only Grant Cycle and Grant Giving Guidelines – Memphis Only documents, [available here](#).
- In the rest of the U.S. and in Canada, applications are accepted through mid-September. Continue reading for more details.
- For all other countries, please contact the International Paper ambassador at the IP facility nearest you to learn more about deadlines applicable to your area.

Funding requests are subject to a minimum of two levels of review:

- Online Eligibility Assessment
- Local Facility Review
- IP Corporate Review

You will be notified by an automated email when your application has been properly submitted and a decision has been made.

NOTE: Proposals funded in any one year are not automatically guaranteed for future support. Please submit a new and updated request each year to be considered for renewed funding.

APPLICANT TYPES & REQUIRED DOCUMENTATION FOR U.S. FUNDING REQUESTS

The IP Foundation only awards funding to two types of nonprofit organizations:

- Applicants *without* a fiscal conduit – 501(c)3 nonprofit organizations
- Applicants *with* a fiscal conduit – other eligible applicants that are not 501(c)3 nonprofits – e.g. elementary school, fire department, police department

Documentation requirements vary for each type of applicant. If an organization is unable to provide the acceptable financial documentation, then it is ineligible for funding from the IP Foundation. Before applying for funding, please ensure you have the required documentation outlined below.

Required Documentation	501(c)3 nonprofit (no fiscal conduit)	Other eligible nonprofits (with fiscal conduit)
Fiscal Conduit Letter ¹	Not Required	Required from the fiscal conduit
Financials: ² Form 990 OR Audited financial documents dated within three years of the current year	Required	Required 1) Either document from the fiscal conduit OR 2) Audited financial document from the applicant
W9 dated and signed in current year	Required	Required from the fiscal conduit
Operating Budget	Required	Required from the applicant (except schools)

¹ **Fiscal Conduit Letter** – If the organization applying for funding is not a 501(c)3, then a fiscal conduit letter must be written by the nonprofit that agrees to serve as the fiscal conduit. The letter must be on letterhead, dated and signed in the current year.

² **Financials** – If the nonprofit has a budget over \$25,000, it must submit a Form 990 dated no later than three years before the current year.

- Acceptable: Either Form 990 or Form 990EZ – e.g. For grant applications in 2022, the form must be dated no earlier than 2019
- Unacceptable: Postcard (Form 990N), Form 8453-EO or Form 8879-EO

If the nonprofit has a budget under \$25,000 and it is not required to file a Form 990, it must submit an audited financial statement or a review of certified financial statements conducted by an independent auditor.