

**American Friends of the
National Gallery of Australia, Inc.**
EIN 13-3171852
50 Broadway, Suite 2003, New York, NY 10004

Donor Information

American Friends of the National Gallery of Australia, Inc. ("Friends") was formed in the U.S. in 1982 (under the name of American Friends of the Australian National Gallery Foundation, Inc.) to provide support to the National Gallery of Australia in Canberra, Australia. Friends enjoys U.S. federal income tax exempt status under section 501(c)(3) of the Internal Revenue Code and has free standing public charity status under sections 509(a)(1) and 170(b)(1)(A)(vi) (i.e., it is NOT a 509(a)(3) supporting organization of a foreign charity).

U.S. Individual Donors

If you are a U.S. individual taxpayer, and you are interested in making a contribution to Friends for which you may obtain a U.S. income tax charitable deduction, please make your check payable to "American Friends of the National Gallery of Australia, Inc.", and mail it to the address above. Friends EIN is 13-3171852. If you wish to make a gift in kind, please contact us for more information on how to proceed. If you are employed, you may also wish to see whether your employer maintains a corporate matching gift program, and if so, whether your gift is eligible for a matching corporate gift.

The board of directors of Friends must retain sole and absolute discretion and control over the use of contributions and cannot honor specific directions on the use of funds or in-kind gifts. The tax law reason for this is that failure to retain discretion and control may cause IRS to characterize such gifts as gifts to a foreign charity, or gifts to a domestic charity acting as a mere conduit for a foreign charity—in which case IRS would deny the charitable contribution deduction for any such gifts. Distinct from donor directions or requirements, in the exercise of its discretion, the board of directors of Friends is happy to consider any wishes or requests that donors may express regarding suggested use of contributions, and such precatory requests do not jeopardize deductibility of contributions.

U.S. Business Corporation Donors

If a donor is a U.S. corporate taxpayer, the same rules would apply as stated above. If the donor is a private foundation related to a U.S. corporate taxpayer, please see the information below under the next heading. If one of your employees makes a gift to Friends, Friends would be interested in participating in any corporate matching gift program as well.

U.S. Private Foundation Donors

With regard to direct support of the National Gallery of Australia, since U.S. private foundation donors are not in search of a U.S. income tax deduction, such foundation donors have more flexibility than individual or corporate donors. Private foundation donors may wish to consider direct gifts or grants to the National Gallery of Australia, as it appears to be described as exempt from U.S. federal income taxes as an organization described in Internal Revenue Code Section 501(c)(3) and as a publicly supported charity under Code Sections 509(a)(1) and 170(b)(1)(A)(vi) . Thus, gifts or grants to the National Gallery of Australia would generally count towards meeting the payout requirements that U.S. private foundations are required to meet, and pursuant to guidance issued by the U.S. Internal Revenue Service, the National Gallery of Australia may be in a position to provide an affidavit of equivalency for this purpose. Only if a particular U.S. private foundation has restrictive language in its own organizing documents limiting it to making gifts and grants to U.S. domestic organizations would such a foundation want to consider making a gift or grant to Friends.

On-Line Giving and Donor Advised Funds

Any donor may go on line to the donor advised fund www.networkforgood.org and click on "Donate" and make a credit card gift to Friends. You may search for Friends by its former name "American Friends of the Australian National Gallery Foundation, Inc." or by EIN 13-3171852. Please check the box enabling us to receive information about your donation. You may wish to investigate whether you may use other donor advised funds in which you participate in order to make other gifts to Friends.

Gifts of Securities

If you wish to make a gift of securities to Friends, please contact us for further information.

Thank you for your interest in supporting Friends. If you have questions or need additional information, please contact counsel for Friends, Susan L. Q. Flaherty, telephone (202) 833-0033. The foregoing is not legal or tax advice to any individual or organization.