CHARITABLE SERVICES POLICY

Inner Planets Terraforming Foundation Corporation

Adopted: 25 July 2026, by resolution of the Board of Directors (Resolution 2026-OM-3).

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1. Purpose and authority

This Charitable Services Policy ("Policy") implements **Article III(d)** of the Foundation's Articles of Incorporation, which authorizes the Foundation to provide scientific analytical services — including without limitation the analysis of drinking water, soil, and other environmental samples — to the residents of the State of Idaho (or such smaller geographic area therein as the Board of Directors may from time to time designate), at no charge or at fees below the market rate, in furtherance of the Foundation's charitable purpose of promoting public health, environmental safety, and community well-being.

The Policy provides operational rules and procedures for accepting requests, performing analyses, reporting results, setting fees, and maintaining the charitable character of the program. Authority for this Policy rests with the Board of Directors, with operational oversight by the Treasurer and (when established) the Audit Committee for financial controls.

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2. Scope and beneficiary class

This Policy applies to free or below-market analytical services provided to the **Beneficiary Class**, defined as residents of the geographic area designated by the Board of Directors from time to time pursuant to this Section 2 and within the maximum scope authorized by Article III(d) of the Articles of Incorporation (the entire State of Idaho).

Initial Board designation. The initial Beneficiary Class is **Idaho County, Idaho** (population approximately 16,000–17,000). A "resident" is a natural person whose primary place of residence is located within the designated area. Property ownership without residence is not sufficient; commercial entities are not eligible.

Modification of the designation. The Board may, by resolution at any meeting and without amending the Articles of Incorporation, expand the designated area up to the full State of Idaho, contract it to a smaller geographic area within Idaho County, or shift it to any other geographic area within the State of Idaho. The Board shall document the reasons for any such change in the minutes and shall give the Treasurer reasonable lead time to adjust operations.

Charitable-class character. Each designation shall be a geographically defined class of sufficient size to constitute a recognized charitable class under §501(c)(3) doctrine. The Board shall not designate a geographic area so narrow as to suggest service to specific individuals rather than a community at large.

3. Disqualified-person exclusion

Pursuant to Article III(d) of the Articles, no charitable services under this Policy shall be provided to any person who is a disqualified person within the meaning of Section 4946 of the Internal Revenue Code with respect to the Foundation. The Foundation's current §4946 disqualified persons include:

the founder, G Neil Haven;

his spouse, Leah M. Maier;

other directors and officers of the Foundation;

the family of any of the above as defined in §4946(d);

any entity in which any of the above hold 35% or more ownership.

A current list of disqualified persons shall be maintained by the Secretary and shall be checked before any service request is accepted. Providing services to a disqualified person — even at full market price — would constitute per-se self-dealing under §4941.

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4. Services offered

The Foundation provides the following analytical services to the Beneficiary Class:

(a) **Drinking water analysis**, including testing for bacteriological contamination (total coliform, E. coli), pH, hardness, nitrates, arsenic, lead, and other contaminants of concern for private wells and small public water systems;

(b) **Soil analysis**, including basic nutrient profiles, pH, contaminants of concern (lead, arsenic, agricultural residues), and other parameters relevant to residential gardening, agricultural use, and contamination assessment;

(c) **Other environmental sample analyses** as the Foundation's capabilities allow and as the Board may authorize, such as septic-system effluent analysis, surface-water quality, and air-quality samples.

The Foundation may expand or contract the menu of services from time to time by amendment to this Policy or by Board resolution.

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5. Pricing methodology

Services are provided according to the following pricing framework:

(a) **No charge** — residents who certify financial need under the criteria in Section 5.1 below shall receive the requested analysis at no charge.

(b) **Below-market cost-recovery fee** — residents who do not certify financial need shall pay a fee set at cost-recovery (covering the Foundation's direct costs of the analysis, including reagents, equipment depreciation, and qualified personnel time, plus a modest indirect-cost allocation) plus an optional **mission contribution** of up to 25% above cost. The fee shall in any case remain materially below the market rate charged by for-profit testing laboratories for equivalent services.

(c) **No market-discount pricing.** The fee shall not be set by reference to market rates with a percentage discount applied; that pricing structure would suggest the program is a commercial service with a charitable discount rather than a charitable program with a fee.

5.1 Financial-need criteria

A resident certifies financial need by submitting a written statement (which may be very simple, on a form maintained by the Treasurer) attesting that the cost of an equivalent commercial analysis would be a material financial burden. The Foundation shall not require detailed income documentation. The certification is honor-based; the program is not means-tested in a stringent sense.

5.2 Annual fee schedule

The Treasurer shall develop and maintain a written fee schedule, reviewed at least annually by the Board, that sets specific fee levels for each service category. The fee schedule shall be made available to any resident upon request and shall be posted on the Foundation's website.

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6. Request intake and processing

(a) **Request intake.** Residents request services through a Foundation intake form (paper or online) that captures the resident's name and address (for residency verification), the service requested, sample identification, and the resident's choice of no-charge or fee-based service.

(b) **Residency verification.** The Treasurer or designated staff member shall verify residency within the then-designated Beneficiary Class area by reasonable means (e.g., comparison of the address to county or state records, a copy of a utility bill, or driver's license). The verification standard is good-faith reasonable belief, not perfect proof.

(c) **DP screen.** Before acceptance, the Secretary's disqualified-persons list shall be checked. Any match results in declining the request and informing the resident that the Foundation cannot serve them under this Policy.

(d) **Sample handling.** Samples are received and tracked under chain-of-custody procedures appropriate to the analysis type, consistent with applicable state and federal standards for the type of analysis.

(e) **Turnaround.** Reasonable turnaround times shall be communicated to the resident at intake. The Foundation does not guarantee specific turnaround times.

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7. Methodology and quality controls

(a) **In-house and contracted methodology.** Analyses may be performed by qualified Foundation personnel (as the Foundation grows and hires technical staff) or contracted to qualified third-party laboratories. Contracted laboratories shall be selected on the basis of credentialing (EPA / state certification), pricing, turnaround, and quality history.

(b) **Quality control.** The Foundation shall maintain quality-control procedures appropriate to each analysis type, including method blanks, duplicates, and reference materials where standard practice. Documentation of QC is retained for the period required by the Document Retention Policy.

(c) **Personnel qualifications.** Foundation personnel performing analyses (if any) shall hold qualifications appropriate to the analysis type and shall practice within the scope of their training. Where qualifications are insufficient, the analysis shall be contracted to a qualified third party.

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8. Reporting to residents

(a) **Individual results.** Each resident receives a written report of the results of their analysis, in plain language, with explanation of what the results mean. Where results indicate a health or safety concern (e.g., bacterial contamination of drinking water, elevated lead in soil), the report shall include recommendations for further action and references to appropriate public-health resources.

(b) **Confidentiality.** Individual-resident results are confidential to the resident. The Foundation shall not disclose individual results to any third party (including county or state government) without the resident's written consent, except as required by law.

(c) **No professional advice.** The reports include scientific results and general public-health context but do not constitute professional medical, environmental engineering, legal, or other advice. The reports shall include a standard disclaimer to this effect.

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9. Aggregated reporting

(a) **Anonymized aggregations.** Periodically (at least annually), the Foundation shall publish anonymized aggregated reports — for example, county-wide trends in drinking-water quality, soil contamination prevalence by region — as part of its scientific outputs under the Article III(a) research program.

(b) **Public-availability mandate.** Aggregated reports are subject to the Foundation's public-availability mandate under Article III(c) and are released as scientific publications, data deposits in public repositories, or other open formats consistent with the IP and Open-Publication Policy.

(c) **Privacy protection.** Aggregated reports shall not include individually identifying information, location information at a granularity that could identify individual properties, or other data that could compromise resident privacy.

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10. Insurance and liability

(a) The Foundation shall obtain and maintain professional liability / errors-and-omissions insurance covering the charitable services program, in addition to the D&O and general liability coverage required by Bylaws Section 9.4. Coverage limits shall be set by the Board based on activity volume and risk; minimum starting limits of $1,000,000 per occurrence and $2,000,000 in aggregate are recommended.

(b) Service reports shall include standard disclaimers regarding scope of services and limitations of analytical methodology.

(c) The Foundation shall consult with insurance counsel and outside legal counsel before launching the program to confirm appropriate liability protection and disclaimer language.

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11. Recordkeeping

The Treasurer shall maintain records of:

all service requests received, including resident name, address, service requested, and DP-screen result;

all services performed, including sample identifications, analytical methods, results, and QC documentation;

all individual-resident reports issued;

all aggregated reports published;

all fees collected and (where no-charge) certifications of financial need;

all insurance coverage in force.

Records shall be retained in accordance with the Document Retention Policy.

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12. Annual review and reporting

(a) The Treasurer shall report to the Board annually on the charitable services program, including: number of requests received; number of services performed; aggregate cost; aggregate fees collected; trends in service types and results; any liability claims; and any program issues warranting Board attention.

(b) The Board shall review the fee schedule, this Policy, and the program's compliance with §501(c)(3) charitable-purpose requirements at least annually.

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13. Review and amendment

This Policy shall be reviewed by the Treasurer not less than annually and recommended to the Board for re-adoption, amendment, or replacement as appropriate. Material amendments require the approval threshold for amendment of bylaws under Bylaws Article XI (two-thirds of the directors then in office).

End of Charitable Services Policy.