

Form **2848**
 (Rev. February 2020)
 Department of the Treasury
 Internal Revenue Service

**Power of Attorney
 and Declaration of Representative**

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

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		Taxpayer identification number(s)	
Christian James Mazzariello Memorial Scholarship Fund 140 Riviera Williamsburg, VA 23188		99-6480795	
		Daytime telephone number	Plan number (if applicable)
		(757) 634-9817	

herby 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	CAF No. _____
Patrick B. McDermott, Esq. 12380 Jefferson Avenue, Suite 370 Newport News, VA 23602	PTIN _____
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Telephone No. (757) 233-4567
	Fax No. (757) 240-1827
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____
	PTIN _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Telephone No. _____
	Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____
	PTIN _____
(Note: IRS sends notices and communications to only two representatives.)	Telephone No. _____
	Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____
	PTIN _____
(Note: IRS sends notices and communications to only two representatives.)	Telephone No. _____
	Fax No. _____
	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 this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that 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, Expose, 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)
Application for Recognition of Exemption	1023	

4 Specific use not recorded on 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: All acts related to forming new tax-exempt organization

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 document. 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 Signature of taxpayer. 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, or trustee on behalf of the taxpayer, I certify that 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: William Loscalzo, Date: 5/1/24, Title: Trustee

Print name: William Loscalzo, Print name of taxpayer from line 1 if other than individual: Christian James Mazzariello Memorial Scholarship Fund

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 contained 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—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an 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.

Table with 5 columns: Designation, Licensing Jurisdiction, Bar, license, certification, registration, or enrollment number, Signature, Date. Row 1: a, Virginia, 16722, Patrick B. McDermott.

Declaration of trust

The CHRISTIAN JAMES MAZZARIELLO MEMORIAL SCHOLARSHIP FUND Declaration of Trust made as of the 1st day of May, 2024, by William Loscalzo, of Williamsburg, Virginia, and Margaret Loscalzo, of Williamsburg, Virginia and Nicholas Mazzariello, of North Haledon, New Jersey, trustees who hereby declare and agree that they have received this day from themselves William and Margaret Loscalzo, and Nicholas Mazzariello, collectively identified as "Settlor," the sum of Ten Dollars (\$10) and that they will hold and manage the same, and any additions to it, in trust, as follows:

First: This trust shall be called the:

"CHRISTIAN JAMES MAZZARIELLO MEMORIAL SCHOLARSHIP FUND."

Second: The trustees may receive and accept property, whether real, personal, or mixed, by way of gift, bequest, or devise, from any person, firm, trust, or corporation, to be held, administered, and disposed of in accordance with and pursuant to the provisions of this Declaration of Trust; but no gift, bequest or devise of any such property shall be received and accepted if it is conditioned or limited in such manner as to require the disposition the income or its principal to any person or organization other than a "charitable organization" or for other than "charitable purposes" within the meaning of such terms as defined in Article Third of this Declaration of Trust, or as shall in the opinion of the trustees, jeopardize the federal income tax exemption of this trust pursuant to section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Third: A. The principal and income of all property received and accepted by the trustees to be administered under this Declaration of Trust shall be held in trust by them, and the trustees may make payments or distributions from income or principal, or both, to or for the use of such charitable organizations, within the meaning of that term as defined in paragraph C, in such amounts and for such charitable purposes of the trust as the trustees shall from time to time select and determine; and the trustees may make payments or distributions from income or principal, or both, directly for such charitable purposes, within the meaning of that term as defined in paragraph D, in such amounts as the trustees shall from time to time select and determine without making use of any other charitable organization. The trustees may also make payments or distributions of all or any part of the income or principal to states, territories, or possessions of the United States, any political subdivision of any of the foregoing, or to the United States or the District of Columbia but only for charitable purposes within the meaning of that term as defined in paragraph D. Income or principal derived from contributions by corporations shall be distributed by the trustees for use solely within the United States or its

possessions. No part of the net earnings of this trust shall inure or be payable to or for the benefit of any private shareholder or individual, and no substantial part of the activities of this trust shall be the carrying on of propoganda, or otherwise attempting, to influence legislation. No part of the activities of this trust 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.

B. The trust shall continue forever unless the trustees terminate it and distribute all of the principal and income, which action may be taken by the trustees in their discretion at any time. On such termination, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. The Settlor authorizes and empowers the trustees to form and organize a nonprofit corporation limited to the uses and purposes provided for in this Declaration of Trust, such corporation to be organized under the laws of any state or under the laws of the United States as may be determined by the trustees; such corporation when organized to have power to administer and control the affairs and property and to carry out the uses, objects, and purposes of this trust. Upon the creation and organization of such corporation, the trustees are authorized and empowered to convey, transfer, and deliver to such corporation all the property and assets to which this trust may be or become entitled. The charter, bylaws, and other provisions for the organization and management of such corporation and its affairs and property shall be such as the trustees shall determine, consistent with the provisions of this paragraph.

C. In this Declaration of Trust and in any amendments to it, references to "charitable organizations" or "charitable organization" mean corporations, trusts, funds, foundations, or community chests created or organized in the United States or in any of its possessions, whether under the laws of the United States, any state or territory, the District of Columbia, or any possession of the United States, organized and operated exclusively for charitable purposes, no part of the net earnings of which inures or is payable to or for the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propoganda, or otherwise attempting to influence legislation, and which do not participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office. It is intended that the organization described in this paragraph C shall be entitled to exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

D. In this Declaration of Trust and in any amendments to it, the term "charitable purposes" shall be limited to and shall include only religious, charitable, scientific, literary, or educational purposes within the meaning of those terms as used in

section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, but only such purposes as also constitute public charitable purposes under the law of trusts of the Commonwealth of Virginia.

E. The Christian James Mazzariello Memorial Scholarship Fund is organized to honor the life of Christian James Mazzariello, a junior at Lehigh University, who passed away on February 8, 2024, at age 20, by making scholarships to help aspiring computer scientists excel in technology and become leaders in the field. No applicant will be discriminated against on the basis of race, color, religion, national origin, or disability. A recipient should meet the following criteria:

1. Have a financial need,
2. Be a citizen of the United States of America,
3. Is preferably (but not necessarily) someone in the LGBTQ community,
4. Intends to seek a degree in Computer Science and Engineering or similar major at a four-year accredited college or university,
5. Is unrelated to any Trustee or Settlor, or any family member of a Trustee or Settlor,
6. Will apply this scholarship only for qualified educational expenses; that is, tuition and fees.

Fourth: This Declaration of Trust may be amended at any time or times by written instrument or instruments signed and sealed by the trustees, and acknowledged by any of the trustees, provided that no amendment shall authorize the trustees to conduct the affairs of this trust in any manner or for any purpose contrary to the provisions of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code. An amendment of the provisions of this Article Fourth (or any amendment to it) shall be valid only if and to the extent that such amendment further restricts the trustees' amending power. All instruments amending this Declaration of Trust shall be noted upon or kept attached to the executed original of this Declaration of Trust held by the trustees.

Fifth: The number of Trustees serving shall not be less than three, nor more than six. Trustees shall be appointed by the then-serving Trustees. Trustees shall serve for life unless they resign as set forth below. The trustees shall meet not less than annually at a location agreed upon by a majority of the trustees, with Notice duly given in writing unless such Notice be waived. At any meeting of the trustees, two-thirds of the trustees then serving shall constitute a quorum.

Sixth: For accounting purposes, the fiscal year of the Trust shall be a calendar year, ending on December 31.

Seventh: Any trustee under this Declaration of Trust may, by written instrument, signed and acknowledged, resign his office. The number of trustees shall be at all times not less than three, and whenever for any reason the number is reduced to two, there shall be, and at any other time there may be, appointed one or more additional trustees. Appointments shall be made by the trustee or trustees for the time in office by written instruments signed and acknowledged. Any succeeding or additional trustee shall, upon his or her acceptance of the office by written instrument signed and acknowledged, have the same powers, rights and duties, and the same title to the trust estate jointly with the surviving or remaining trustee or trustees as if originally appointed. None of the trustees shall be required to furnish any bond or surety. None of them shall be responsible or liable for the acts or omissions of any other of the trustees or of any predecessor or of a custodian, agent, depository, or counsel selected with reasonable care. The one or more trustees, whether original or successor, for the time being in office, shall have full authority to act even though one or more vacancies may exist. A trustee may, by appropriate written instrument, delegate all or any part of his or her powers to another or others of the trustees for such periods and subject to such conditions as such delegating trustee may determine. The trustees serving under this Declaration of Trust are authorized to pay to themselves amounts for reasonable expenses incurred and reasonable compensation for services rendered in the administration of this trust, but in no event shall any trustee who has made a contribution to this trust ever receive any compensation thereafter.

Eighth: In extension and not in limitation of the common law and statutory powers of trustees and other powers granted in this Declaration of Trust, the trustees shall have the following discretionary powers:

To invest and reinvest the principal and income of the trust in such property, real, personal, or mixed, and in such manner as they shall deem proper, and from time to time to change investments as they shall deem advisable; to invest in or retain any stocks, shares, bonds, notes, obligations, or personal or real property (including without limitation any interests in or obligations of any corporation, association, business trust, investment trust, common trust fund, or investment company) although some or all of the property so acquired or retained is of a kind or size which but for this express authority would not be considered proper and although all of the trust funds are invested in the securities of one company. No principal or income, however, shall be loaned, directly or indirectly, to any trustee or to anyone else, corporate or otherwise, who has at any time made a contribution to this trust, nor to anyone except on the basis of an adequate interest charge and with adequate security.

To sell, lease, or exchange any personal, mixed, or real property, at public auction or by private contract, for such consideration and on such terms as to credit or otherwise, and to make such contracts and enter into such undertakings relating to the trust property, as they consider advisable, whether or not such leases or contracts may extend beyond

the duration of the trust.

To borrow money for such periods, at such rates of interest, and upon such terms as the trustees consider advisable, and as security for such loans to mortgage or pledge any real or personal property with or without power of sale; to acquire or hold any real or personal property, subject to any mortgage or pledge on or of property acquired or held by this trust.

To execute and deliver deeds, assignments, transfers, mortgages, pledges, leases, covenants, contracts, promissory notes, releases, and other instruments, sealed or unsealed, incident to any transaction in which they engage.

To vote, to give proxies, to participate in the reorganization, merger or consolidation of any concern, or in the sale, lease, disposition, or distribution of its assets; to join with other security holders in acting through a committee, depository, voting trustees, or otherwise, and in this connection to delegate authority to such committee, depository, or trustees and to deposit securities with them or transfer securities to them; to pay assessments levied on securities or to exercise subscription rights in respect of securities.

To employ a bank or trust company as custodian of any funds or securities and to delegate to it such powers as they deem appropriate; to hold trust property without indication of fiduciary capacity but only in the name of a registered nominee, provided the trust property is at all times identified as such on the books of the trust; to keep any or all of the trust property or funds in any place or places in the United States of America; to employ clerks, accountants, investment counsel, investment agents, and any special services, and to pay the reasonable compensation and expenses of all such services in addition to the compensation of the trustees.

Ninth: The trustees' powers are exercisable solely in the fiduciary capacity consistent with and in furtherance of the charitable purposes of this trust as specified in Article Third and not otherwise.

Tenth: No trustee serving under this agreement shall be responsible for or required to inquire into any fiduciary actions occurring before such trustee's appointment.

Eleventh: No trustee shall be liable for any loss due to a decline to the value of any investments nor for any other act, or failure to act, so long as the trustee has acted in good faith. We direct that any trustee shall be indemnified and held harmless by this trust for all costs, expenses and damages incurred by any trustee arising out of any action in law or equity or of any other nature brought by any party. We authorize any trustee to expend principal of this trust in order to purchase such policies of insurance as the trustee may deem advisable for the trustee's protection.

Twelfth: In this Declaration of Trust and in any amendment to it, references to "trustees" mean the one or more trustees, whether original or successor, for the time being in office.

Thirteenth: Any person may rely on a copy, certified by a notary public, of the executed original of this Declaration of Trust held by the trustees, and of any of the notations on it and writings attached to it, as fully as he might rely on the original documents themselves. Any such person may rely fully on any statements of fact certified by anyone who appears from such original documents or from such certified copy to be a trustee under this Declaration of Trust. No one dealing with the trustees need inquire concerning the validity of anything the trustees purport to do. No one dealing with the trustees need see to the application of anything paid or transferred to or upon the order of the trustees of the trust.


Fourteenth: This Declaration of Trust is to be governed in all respects by the laws of the Commonwealth of Virginia. In the event that the situs of the trust hereby created is moved to another state, then, the laws of that state shall apply.

Fifteenth: This trust is deemed to comply with Section 508(e) of the Code under provisions of Revenue Ruling 75-38 1975-1 C.B.161.

This Declaration of Trust is entered into the 1st Day of May, 2024.

SIGNATURE AND NOTARY PAGES TO FOLLOW

The terms set forth in the Christian James Mazzariello Memorial Scholarship Fund Declaration of Trust are hereby accepted and I agree to serve as Trustee of said trust.


William Loscalzo, Settlor and Trustee

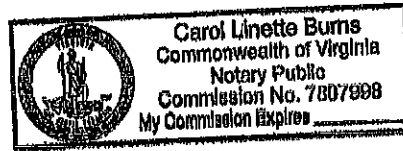
COMMONWEALTH OF VIRGINIA
CITY OF NEWPORT NEWS, to-wit:

The foregoing Declaration of Trust was acknowledged was acknowledged before me on May 1, 2024, by William Loscalzo, settlor and trustee, personally known to me (or proved to me on the basis of satisfactory evidence).

(SEAL)


Notary Public

My commission expires: July 31, 2028
My commission no.: 7807998



The terms set forth in the Christian James Mazzariello Memorial Scholarship Fund Declaration of Trust are hereby accepted and I agree to serve as Trustee of said trust.

Margaret Loscalzo

Margaret Loscalzo, Settlor and Trustee

COMMONWEALTH OF VIRGINIA
CITY OF NEWPORT NEWS, to-wit:

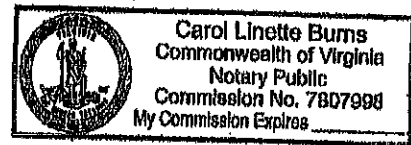
The foregoing Declaration of Trust was acknowledged was acknowledged before me on May 1, 2024, by Margaret Loscalzo, settlor and trustee, personally known to me (or proved to me on the basis of satisfactory evidence).

(SEAL)


C. Linette Burns

Notary Public

My commission expires: July 31, 2028
My commission no.: 7807998



The terms set forth in the Christian James Mazzariello Memorial Scholarship Fund Declaration of Trust are hereby accepted and I agree to serve as Trustee of said trust.



Nicholas Mazzariello, Settlor and Trustee

STATE OF New Jersey
COUNTY/CITY OF Bergen, to-wit:

The foregoing Declaration of Trust was acknowledged was acknowledged before me on April 24, 2024, by Nicholas Mazzariello, settlor and trustee, personally known to me (or proved to me on the basis of satisfactory evidence).

(SEAL)



Notary Public

My commission expires: April 11, 2026
My commission no.: 2074104

MICHAEL S. PALLOTTA
NOTARY PUBLIC
STATE OF NEW JERSEY
MY COMMISSION EXPIRES APRIL 11, 2026

**Christian James Mazzariello Memorial Scholarship Fund
 Application**

Please type or print your answers. If application is illegible it will be returned to you.	
1.	Last Name: _____ First Name: _____
2.	Mailing Address: Street: _____ City: _____ State: _____ ZIP: _____
3.	Daytime Telephone Number: () _____
4.	Email Address _____
5.	Date of Birth: Month Day Year
6.	Current High School (Including Address): _____ Anticipated Graduation Date: _____
7.	If you have decided on what college you will attend, please list school name: _____
8.	If you have not decided on the college you will attend, list your top three college choices: 1. _____ 2. _____ 3. _____
9.	Grade Point Average (GPA): _____ (On a 4.0 scale) Attach proof of GPA. Your most recent official school transcript required.
10.	Submit copy of filed FAFSA Form
11.	Name & address of parent(s) or legal guardian(s): Use reverse side of application if you need more space. Name (s) _____ Street: _____ City: _____ State: _____ ZIP: _____ Home phone of parents or legal guardians: _____
12.	Are you the first person in your family to attend college? YES: ___ NO: ___
13.	What specialty/major do you plan to major in as you continue your education?

14.	List expenses you expect to incur per semester or quarter: (Approximate figures acceptable)		
	A.	Tuition:	Amount: \$
	B.	Books:	Amount: \$
	C.	Room & Board:	Amount: \$
	D.	Other expenses:	Amount: \$ Describe below under comments
Comments:			
15.	List other financial assistance you will receive per semester or quarter:		
	A.	Personal:	Amount: \$
	B.	Other Scholarship(s):	Amount: \$ Describe below under comments
	C.	Grants:	Amount: \$ "
	C.	Student Loan(s):	Amount: \$ "
	D.	Other Financial Resources:	Amount: \$ "
Comments:			

Use an additional sheet if you need more room to list financial information requested in items 14 & 15.

16.	What are your educational and professional goals and objectives?
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17.	List your academic honors, awards and membership activities while in high school or college:
-----	--

18.	List your community service activities, hobbies, outside interests, and extracurricular activities:
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19.	<p>Personal Essay On a separate sheet explain what caused your passion in the Computer Science and Engineering profession and what specifically you would like to accomplish in this field. Also discuss any challenges or obstacles you have dealt with and overcome in life.</p>
-----	--

20.	<p>A. The following items must be attached to this application in order for the application to qualify to be reviewed by the scholarship committee. B. Your application will not be accepted for review if these items are not attached to this application. (No exceptions.) C. Circle "YES" or "NO" to be sure you have attached each item as required.</p>		
	YES	NO	<p>Two (2) reference letters. Return these completed letters in sealed envelopes from your teacher, guidance counselor, mentor, etc.</p>
	YES	NO	<p>Proof of college acceptance. A letter of college acceptance or program acceptance is required for receipt of funds. This can be submitted once received – mark as Pending</p>
	YES	NO	<p>Most recent <u>official</u> high school transcript. Photocopies of your transcript are not acceptable.</p>
	YES	NO	<p>Personal Essay per item 19.</p>
	YES	NO	<p>Filed copy of "Free Application for Federal Student Aid" (FAFSA)</p>

STATEMENT OF ACCURACY

I hereby affirm that all the above stated information provided by me is true and correct to the best of my knowledge.

I hereby understand that if chosen as a scholarship winner, according to The Christian James Mazzariello Memorial Scholarship Fund policy, I must provide evidence of enrollment/registration at the post-secondary institution of my choice before scholarship funds can be awarded.

Signature of scholarship applicant: _____ Date: _____

REMEMBER

The deadline for this application to be received by The Christian James Mazzariello Memorial Scholarship Fund is April 30th.

CHRISTIAN JAMES MAZZARIELLO SCHOLARSHIP FUND

Conflict of Interest Policy and Agreement

ARTICLE I

Purpose

The purpose of the conflict of interest policy is to protect this tax-exempt organization's (Organization) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

ARTICLE II

Definitions

2.1 Interested Person

Any trustee, director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2.2 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 Organization has a transaction or arrangement,
- (b) A compensation arrangement with the Organization or with any entity or individual with which the Organization 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 Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists. Being a past or present employee or a past or present Trustee or board member of the Christian Jame Mazzariello Scholarship does not, in itself, constitute a conflict of interest.

ARTICLE III **Procedures**

3.1 Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

3.2 Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3.3 Procedures for Addressing the Conflict of Interest

- (a)** An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- (b)** The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- (c)** After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- (d)** If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or

arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

3.4 Violations of the Conflicts of Interest Policy

(a) If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

(b) If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

ARTICLE IV **Records of Proceedings**

4.1 Minutes

The minutes of the governing board and all committees with board delegated powers shall contain:

(a) The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

(b) The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

ARTICLE V **Compensation**

(a) A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

(b) A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

(c) No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

ARTICLE VI **Annual Statements**

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- (a) Has received a copy of the conflicts of interest policy,
- (b) Has read and understands the policy,
- (c) Has agreed to comply with the policy, and
- (d) Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

ARTICLE VII **Periodic Reviews**

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

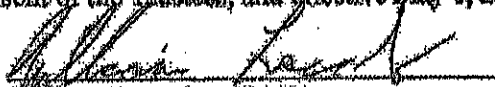
- (a) Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
- (b) Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

ARTICLE VIII
Use of Outside Experts

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

This Policy may be adopted in counterparts, each of which shall constitute an original.

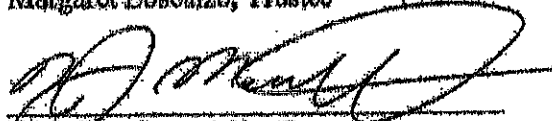
Adopted by unanimous consent of the Trustees, and effective May 1, 2024.



William Loscalzo, Trustee



Margaret Loscalzo, Trustee



Nicholas Mazzaello, Trustee