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## Short Form

## Return of Organization Exempt From Income Tax

OMB No 1545-1150

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2014

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

► Do not enter social security numbers on this form as it may be made public.

► Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

A For the 2014 calendar year, or tax year beginning 1 January , 2014, and ending 31 December , 2014

B Check if applicable	C Name of organization <b>Green Across the World, Inc.</b>		D Employer identification number <b>03-0367596</b>
<input type="checkbox"/> Address change	Number and street (or P O box, if mail is not delivered to street address)	Room/suite	E Telephone number <b>802-897-5232</b>
<input checked="" type="checkbox"/> Name change	1594 North Orwell Road		F Group Exemption Number ► <b>NA</b>
<input type="checkbox"/> Initial return	City or town, state or province, country, and ZIP or foreign postal code		
<input type="checkbox"/> Final return/terminated	Shoreham, Vermont 05770		
<input type="checkbox"/> Amended return			
<input type="checkbox"/> Application pending			

G Accounting Method:  Cash  Accrual Other (specify) ►H Check ►  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ►

J Tax-exempt status (check only one) —  501(c)(3)  501(c) ( ) ▶ (insert no)  4947(a)(1) or  527K Form of organization:  Corporation  Trust  Association  Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets

(Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I 

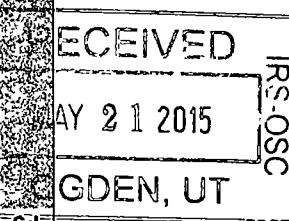
	Revenue	Expenses	Net Assets
1	Contributions, gifts, grants, and similar amounts received	1	57,875
2	Program service revenue including government fees and contracts	2	52,207
3	Membership dues and assessments	3	0
4	Investment income	4	36
5a	Gross amount from sale of assets other than inventory	5a	0
b	Less: cost or other basis and sales expenses	5b	0
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
6	Gaming and fundraising events		
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	0
c	Less: direct expenses from gaming and fundraising events	6c	175
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	536
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less: cost of goods sold	7b	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0
8	Other revenue (describe in Schedule O)	8	14,778
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	125,432
10	Grants and similar amounts paid (list in Schedule O)	10	0
11	Benefits paid to or for members	11	0
12	Salaries, other compensation, and employee benefits	12	31,738
13	Professional fees and other payments to independent contractors	13	4,908
14	Occupancy, rent, utilities, and maintenance	14	960
15	Printing, publications, postage, and shipping	15	2,642
16	Other expenses (describe in Schedule O)	16	79,902
17	<b>Total expenses.</b> Add lines 10 through 16	17	120,150
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	5,282
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	23,268
20	Other changes in net assets or fund balances (explain in Schedule O)	20	(-371)
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	28,179

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2014)

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**Part II Balance Sheets (see the instructions for Part II)**Check if the organization used Schedule O to respond to any question in this Part II 

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	21,413	22 26,695
23	Land and buildings	0	23 0
24	Other assets (describe in Schedule O)	1,855	24 1,484
25	<b>Total assets</b>	23,268	25 28,179
26	<b>Total liabilities</b> (describe in Schedule O)	0	26 0
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	23,268	27 28,179

**Part III Statement of Program Service Accomplishments (see the instructions for Part III)**Check if the organization used Schedule O to respond to any question in this Part III What is the organization's primary exempt purpose? Environmental Education

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28	<u>Sino-American Youth Environmental Leadership Exchange: 15 American and Chinese high school students, one university intern and 4 educators participated in a three-week summer program focused on natural history, economics and politics in Vermont, USA.</u> (Grants \$ 26,000) If this amount includes foreign grants, check here ► <input type="checkbox"/>	28a	47,838
29	<u>Tottori-Vermont Youth Environmental Leadership Exchange: Reciprocal 10 day exchanges between Burlington and Essex High Schools, and schools in Tottori, Japan in April (Japan) and October (Vermont) included 26 students each and focused on Green Design, Culture and Environment.</u> (Grants \$ 1,800) If this amount includes foreign grants, check here ► <input type="checkbox"/>	29a	49,945
30	<u>Youth Cultural and Environmental Leadership Conference: 90 students and educators from Vermont, Puerto Rico, Nova Scotia, Bhutan, Senegal, and Kenya attended a three day conference at the University of Vermont to explore developing a virtual network of schools dedicated to cultural and environmental exchange activities.</u> (Grants \$ 19,000) If this amount includes foreign grants, check here ► <input type="checkbox"/>	30a	19,073
31	<u>Other program services (describe in Schedule O)</u> (Grants \$ 0) If this amount includes foreign grants, check here ► <input type="checkbox"/>	31a	0
32	<b>Total program service expenses</b> (add lines 28a through 31a) ► <input type="checkbox"/>	32	116,856

**Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated – see the instructions for Part IV)**Check if the organization used Schedule O to respond to any question in this Part IV 

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Peter Lynch				
President & Executive Director	30 hr/wk	14,150	12,850	0
David Winer				
Chairperson & Director	1 hr/wk	0	0	0
Eric Knudsen				
Vice-Chairperson & Director	0.5 hr/wk	0	0	0
Andreas Nolte				
Treasurer & Director	0.5 hr/wk	0	0	0
Rachel Winer				
Secretary & Director	0.5 hr/wk	0	0	0
Tom Merkel				
Director	0.25 hr/wk	0	0	0
Reiko Kida				
Director	2 hr/wk	75	0	0
Meagan Brown				
Director	1 hr/wk	0	0	0
July Sanders				
Director	0.25 hr/wk	0	0	0
John Rouleau				
Director	0.25 hr/wk	0	0	0

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O  33 ✓

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)  34 ✓

35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?  35a ✓

b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O  35b

c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III  35c ✓

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N  36 ✓

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0  37b ✓

b Did the organization file Form 1120-POL for this year?  38a

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?  38b

b If "Yes," complete Schedule L, Part II and enter the total amount involved  39a

39 Section 501(c)(7) organizations. Enter:

a Initiation fees and capital contributions included on line 9  39b

b Gross receipts, included on line 9, for public use of club facilities  40a

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ► 0 ; section 4912 ► 0 , section 4955 ► 0  40b ✓

b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I  40c

c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958  40d

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line "40c reimbursed by the organization" ► 0  40e ✓

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T  41 List the states with which a copy of this return is filed ► NA (Vermont does not require us to file)

42a The organization's books are in care of ► Peter Lynch Telephone no ► 802-897-5232 Located at ► 1594 North Orwell Road, Shoreham, VT ZIP + 4 ► 05770  42b ✓

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).  42c ✓

c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ►  43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ  44a ✓

b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ  44b ✓

c Did the organization receive any payments for indoor tanning services during the year?  44c ✓

d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O  44d

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?  45a ✓

b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)  45b ✓

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .

Yes	No
46	✓

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . .

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

b If "Yes," was the related organization a section 527 organization? . . . . .

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				
f Total number of other employees paid over \$100,000 . . . ► 0				

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		
d Total number of other independent contractors each receiving over \$100,000 . . . ► 0		

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations must attach a completed Schedule A . . . . . ►  Yes  No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here	Signature of officer	Date
	Peter Lynch, Executive Director	
Type or print name and title		

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
	Firm's address ►	Phone no			

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ►  Yes  No

**SCHEDULE A**  
(Form 990 or 990-EZ)

**Public Charity Status and Public Support**

OMB No 1545-0047

**2014**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

Green Across the World, Inc.

Employer identification number

03-0367596

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g
  - a  **Type I** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B**.
  - b  **Type II** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C**.
  - c  **Type III functionally integrated** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E**.
  - d  **Type III non-functionally integrated** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations \_\_\_\_\_
  - g Provide the following information about the supported organization(s). \_\_\_\_\_

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	24,625	26,382	63,874	42,298	59,875	215,054
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	0	0	0	0	2,000	2,000
<b>4 Total.</b> Add lines 1 through 3 . . . . .	<b>24,625</b>	<b>26,382</b>	<b>63,874</b>	<b>42,298</b>	<b>59,875</b>	<b>217,054</b>
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						109,280
<b>6 Public support.</b> Subtract line 5 from line 4. . . . .						105,774

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4 . . . . .	24,625	26,382	63,874	42,298	59,875	217,054
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	0	0	0	60	36	96
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI) . . . . .	30,377	29,547	62,723	38,716	67,521	228,884
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						446,034
12 Gross receipts from related activities, etc. (see instructions) . . . . .				12		1,386
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ► <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	24 %
15 Public support percentage from 2013 Schedule A, Part II, line 14 . . . . .	15	30 %
<b>16a 33½% support test—2014.</b> If the organization did not check the box on line 13, and line 14 is 33½% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>b 33½% support test—2013.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33½% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2014.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ► <input checked="" type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2013.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ► <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.  
If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12)						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b>						► <input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%
19a <b>33 1/3% support tests—2014.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
<b>b</b> <b>33 1/3% support tests—2013.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	► <input type="checkbox"/>	

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.

2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).

3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.

b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.

c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.

4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.

b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.

c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.

5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).

b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?

c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?

6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.

7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).

8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).

9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.

b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.

c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.

10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.

b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

**Part IV Supporting Organizations (continued)**

11 Has the organization accepted a gift or contribution from any of the following persons?

- a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
- b A family member of a person described in (a) above?
- c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

- 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

- 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

**Section D. All Type III Supporting Organizations**

- 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

**Section E. Type III Functionally-Integrated Supporting Organizations**

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):
  - a  The organization satisfied the Activities Test. Complete **line 2** below.
  - b  The organization is the parent of each of its supported organizations. Complete **line 3** below.
  - c  The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions).
- 2 Activities Test. **Answer (a) and (b) below.**
  - a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
  - b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. **Answer (a) and (b) below.**
  - a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in **Part VI**.
  - b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>		
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d <b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
e <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
<b>Section C - Distributable Amount</b>			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
<b>6 Distributable Amount</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D - Distributions</b>		<b>Current Year</b>		
1	Amounts paid to supported organizations to accomplish exempt purposes			
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purposes of supported organizations			
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in <b>Part VI</b> ). See instructions.			
7	<b>Total annual distributions.</b> Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ) See instructions.			
9	Distributable amount for 2014 from Section C, line 6			
10	Line 8 amount divided by Line 9 amount			
<b>Section E - Distribution Allocations (see instructions)</b>		<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2014</b>	<b>(iii) Distributable Amount for 2014</b>
1	Distributable amount for 2014 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3	Excess distributions carryover, if any, to 2014:			
a				
b				
c				
d				
e	From 2013			
f	<b>Total of lines 3a through e</b>			
g	Applied to underdistributions of prior years			
h	Applied to 2014 distributable amount			
i	Carryover from 2009 not applied (see instructions)			
j	Remainder Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2014 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2014 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7	<b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c			
8	Breakdown of line 7:			
a				
b				
c				
d	Excess from 2013 . . .			
e	Excess from 2014 . . .			

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions.)

**Part II, line 10: Other Income**

2010- \$18,540 tuition; \$11,794 contracted program services, Tottori Prefecture, Japan; \$43 reimbursements (insurance)

2011- \$6,711 tuition; \$12,383 contracted program services, Tottori Prefecture, Japan; \$10,480 reimbursements (airfare, fees, etc.)

2012- \$36,010 tuition; \$26,443 contracted program services, Tottori Prefecture, Japan; \$220 reimbursements (airfare, fees, etc.); \$50

fee for program service

2013- \$11,260 tuition; \$12,362 contracted program services, Tottori Prefecture, Japan; \$15,094 reimbursements (airfare, fees, etc.)

2014- \$38,468 tuition; \$13,739 contracted program services, Tottori Prefecture, Japan; \$536 fundraising; \$14,778 reimbursements  
(airfare, fees, etc.)

**Part II, line 17a: Facts & Circumstances**

Green Across the World, Inc. solicits donations through Paypal on our web site and biannual mailings to a list of friends and alumni  
(currently 414 addresses, average response of 11% in 2013 and 2014).

Green Across the World, Inc. is governed by a Board of Directors consisting of volunteers responsible for oversight of  
program/mission matching (GATW seeks to improve cultural and environmental awareness and cooperation around the world) and  
finances. We continually seek new sources of public support in the form of grants and corporate and individual contributions.

Green Across the World's activities are all centered on development of intercultural competence and environmental literacy for  
middle and secondary students.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.  
► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2014**

**Open to Public  
Inspection**

Name of the organization

**Green Across the World, Inc.**

Employer identification number

**03-0367596**

**990EZ Part I, line 8: reimbursements; insurance (\$ 4), airfare (\$ 14,758), sales tax (\$ 16)**

**990EZ Part I, line 16: equipment & supplies (\$ 10,994), government, membership & banking fees (\$ 1,108), insurance (\$ 4,776),**

**airfare & transportation (\$ 40,472), UVM tuition (\$ 5,124), advertising (\$ 584), host family stipends (\$ 3,500), lodging & meals (\$ 13,344).**

**990EZ Part I, line 20: Net depreciation of durable goods**

**990EZ Part II, line 24: Computer, printers, storage drive, audio recorder, phone**

**990EZ Part III, line 31: Bhutan-Vermont Intercultural Exchange for Youth Environmental Leadership: Virtual exchange classes focused on**

**Environment & Culture involving 100 students from Vermont and Bhutan were carried out during the spring. (\$ 10,000 grant received and**

**passed through to IVECA in 2013 for implementation in spring 2014 is not reflected in our 2014 Budget but rather in 2013.)**

**990EZ Part V, Line 33: Youth Cultural and Environmental Leadership Conference described in Part III, line 30.**

STATE OF VERMONT  
OFFICE OF SECRETARY OF STATE

**Certificate of Amendment**

I, James C. Condos, Vermont Secretary of State, do hereby certify that

attached is a true copy of the

**ARTICLES OF AMENDMENT**

For

**GREEN ACROSS THE WORLD, INC.**

Formerly Known as

**GREEN ACROSS THE PACIFIC, INC.**

As filed in this department effective April 06, 2015



April 07, 2015

Given under my hand and the seal  
of the State of Vermont, at  
Montpelier, the State Capital

*James C. Condos*

James C. Condos  
Secretary of State

**VERMONT SECRETARY OF STATE****Corporations Division**

MAILING ADDRESS Vermont Secretary of State, 128 State Street, Montpelier, VT 05633-1104

DELIVERY ADDRESS Vermont Secretary of State, 128 State Street, Montpelier, VT 05633-1104

PHONE 802-828 2386

WEBSITE [www.sec.state.vt.us](http://www.sec.state.vt.us)**BUSINESS AMENDMENT****\*\*ELECTRONICALLY FILED\*\***

FILING NUMBER: 0002065794

FILING DATE/TIME: 4/6/2015 1 38:00 PM

BUSINESS ID	0056657
BUSINESS TYPE	Domestic Non-profit Corporation
BUSINESS DESCRIPTION	Any Legal Purpose
BUSINESS EMAIL	PETER@GATP.ORG

**The following Items were amended :**

BUSINESS NAME	GREEN ACROSS THE WORLD, INC.
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OFFICER/DIRECTOR NAME	OFFICER/DIRECTOR ADDRESS
ANDREAS NOLTE	1594 NORTH ORWELL ROAD, SHOREHAM, VT, 05770, USA
DAVID WINER	1594 NO ORWELL RD, SHOREHAM, VT, 05770, USA
ERIC KNUDSEN	1594 NORTH ORWELL ROAD, SHOREHAM, VT, 05770, USA
JOHN ROULEAU	1594 NORTH ORWELL ROAD, SHOREHAM, VT, 05770, USA
JULY SANDERS	1594 NORTH ORWELL ROAD, SHOREHAM, VT, 05770, USA
MEAGAN BROWN	1594 NORTH ORWELL ROAD, SHOREHAM, VT, 05770, USA
PETER LYNCH	1594 NORTH ORWELL ROAD, SHOREHAM, VT, 05770, USA
RACHEL WINER	1594 NO ORWELL RD, SHOREHAM, VT, 05770, USA
REIKO KIDA	1594 NO ORWELL RD, SHOREHAM, VT, 05770, USA
TOM MERKEL	1594 NO ORWELL RD, SHOREHAM, VT, 05770, USA

BYLAWS  
OF  
GREEN ACROSS THE WORLD, INC.

Pursuant to Title 11B of the Vermont Statutes Annotated, we the undersigned, being the Board of Directors of Green Across the World, Inc., hereby make and declare the Bylaws by which said nonprofit corporation shall be governed.

ARTICLE I

This organization, formerly known as Green Across the Pacific, Inc., shall be known as Green Across the World, Inc. as of April 6<sup>th</sup> 2015.

ARTICLE II – PURPOSE

This corporation has been founded to assist in establishing and operating student and teacher exchange programs between the United States and other countries including apprenticeships for students.

Green Across the World, Inc. shall admit persons of any race, sex, or creed to all the rights, privileges, programs and activities generally accorded or made available to members.

Green Across the World, Inc. shall not discriminate on the basis of race, creed, sex, or ethnic national origin in the administration of any of its policies, programs, standards of admission and retention, and scholarship and other assistance programs.

Said corporation is a nonprofit corporation organized exclusively for charitable, religious, educational and scientific purposes, as defined by section 501(c)(3) of the Internal Revenue Code of the United States, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) or any corresponding sections of any future federal tax code.

No part of the net earnings of the corporation shall inure to the benefit of, or be distributed to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make reasonable payments and distributions in furtherance of the purposes set forth herein. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including publishing or distributing statements) any political campaign on behalf of a candidate for public office.

The corporation shall not, in any circumstance, carry on any activities not permitted to be carried on, (1) by a corporation exempt from federal income tax under the applicable sections of the Internal Revenue Code or any future federal tax code, or (2) by a corporation, Contributions to which are deductible under applicable sections of the Internal Revenue Code or any future federal tax code.

Upon dissolution of the corporation, its assets shall be distributed for one or more exempt purposes within the meaning of sections 501(c)(3) of the Internal Revenue Code or any future federal tax code or shall be distributed to federal, local, or state governments for public purposes. Any assets not so disposed of shall be disposed by the Superior Court of Addison County, State of Vermont exclusively for such purposes or to such organization or organizations as the court may determine, which are organized and operated for such purposes.

The corporation shall, in all circumstances applicable to its operation, comply with the requirements of Title 11B of the Vermont Statutes Annotated.

The corporation will distribute its income tax for each year at such time and in such a manner as to not become subject to tax on undistributed income imposed by section 4942 of the Internal Revenue Code, or corresponding section of any future tax code.

The corporation will not engage in any excess business holdings as defined in section 4943(d) of the Internal Revenue Code, or any corresponding future tax code.

The corporation will not retain any excess business holdings as defined in section 4943(c) of the Internal Revenue Code, or any corresponding future tax code.

The corporation will not make any investments in such manner as to subject it to tax under section 4944 of the Internal Revenue Code, or any corresponding future tax code.

The corporation will not make any taxable expenditures as defined in section 4945(d) of the Internal Revenue Code, or any corresponding future tax code.

### ARTICLE III

**SECTION I** – The property of the corporation shall be held, and its affairs shall be managed and controlled by a Board of Directors of not less than five (5) voting members and not to exceed thirteen (13) voting members.

**SECTION II** – The Board of Directors shall be constituted as follows:

The initial number of voting members shall be nine. Eight seats shall be known as term seats and one seat as an ex officio seat. The ex officio seat shall be occupied by the person who is the Executive Director of Green Across the World, Inc. The holders of the term seats shall be elected by the remaining directors to serve a term of two years or such lesser period as may be

specified at the time of election. The duration of the terms shall be scheduled so that the number of seats to be filled shall, so far as practicable, be at equal in each succeeding year.

SECTION III – Terms shall be deemed to have been completed at the close of the annual meeting.

SECTION IV – Any vacancy on the Board of Directors may be filled for the unexpired term by the majority of the remaining members of the Board. An election to fill such a vacancy may be held at any annual or special meeting called for that purpose by the Chairperson.

SECTION V – The holder of the ex officio seat shall have the right to attend all meetings of the Board or any committee thereof and shall be entitled to vote on all matters except his or her retention and compensation.

SECTION VI – Five members of the Board, including the holder of the ex officio seat, shall constitute a quorum for the transaction of business.

SECTION VII – The annual meeting of the Board of Directors shall be held on the third Saturday of September each year. Such other meetings of the Board or any of its committees shall be as they determine.

SECTION VIII – Special meetings may be called by the Chairperson of the Board, or as requested by four or more other Board members.

SECTION IX – Except as stated herein, the Board will conduct all of its business by majority vote of those present or participating telephonically or virtually in real time. The Chairperson shall vote only to resolve any tie votes.

SECTION X – The Board may elect such nonvoting members as it deems necessary to assist it in the conduct of its business. Terms of nonvoting members shall be for two years. The Board may designate such nonvoting members by whatever titles the Board deems appropriate from time to time.

SECTION XI – The Chairperson shall determine the rules to govern the conduct of the business of the Board.

#### ARTICLE IV – Officers

SECTION I – The officers of the corporation shall include a Chairperson and a Vice-chairperson of the Board of Directors, a President, a Secretary, and a Treasurer, all of whom must be a member of the Board of Directors and who shall hold office for a term of two years.

SECTION II – The Executive Director of the corporation shall be appointed by the Board and charged with the conduct of the day to day business of the corporation and shall report periodically his or her doings to the Board as directed by the Chairperson. The Executive

Director shall be compensated for the work performed as determined by the Board of Directors and shall continue to hold office at the pleasure of the Board.

SECTION III – The President shall be the chief executive officer of the corporation and shall act in accordance with the direction of the Board of Directors. He/she shall investigate all matters referred to him/her and shall make such recommendations to the Board as he/she deems fit.

SECTION IV – The Chairperson shall organize and manage the Board of Directors and investigate all matters referred to him/her and shall make such recommendations to the Board of Directors as he/she deems fit.

SECTION V – The Vice-chairperson shall function as the Chairperson in the absence of the Chairperson.

SECTION VI – The Secretary shall have charge of the corporate records and shall maintain the minutes of each meeting of the Board of Directors.

SECTION VII – The Treasurer shall be responsible for the care and safekeeping of all funds and other property of the corporation and shall be responsible for the maintenance of the accounting records of the corporation.

## ARTICLE V

These Bylaws may be amended at any meeting of the Board of Directors by the affirmative vote of two thirds of the entire number of all voting members, provided notice of the amendment has been mailed or e-mailed to all voting members at least one week prior to the meeting at which the proposed amendment is to be considered.

I hereby certify that the foregoing are the Bylaws of Green Across the World, Inc. as adopted at a meeting of the Board of Directors held on March 25, 2000 and amended at meetings of the Board of Directors held on January 16, 2007, June 19, 2007, October 9, 2012, and March 31, 2015.

Respectfully submitted,

*Rachel L Winer*

Rachel Winer  
Secretary  
April 10<sup>th</sup>, 2015