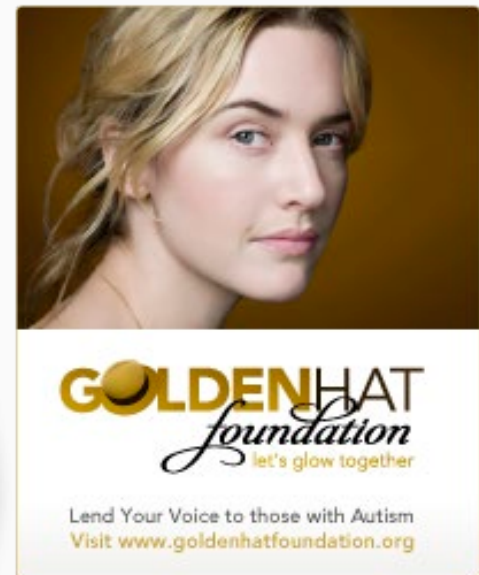


# BKMS GROUP





## Message from Kate Winslet

It makes me incredibly proud to work on this effort to bring awareness to the plight of people with autism. I believe that all people with autism should be given the opportunity to learn to communicate, receive a suitable academic education and experience social relationships.

After watching *A Mother's Courage: Talking Back to Autism* with my daughter, she turned to me and asked, "What if I wasn't able to tell you I love you, mummy?"

As I thought about what that meant, for a mother not to be able to talk with her own child, I realized that I had to lend my voice to raise awareness of this rapidly increasing disorder. As a mother of three, I thought, how could I not help tell this story of another mother's journey to discover her son; a journey of courage and determination to try to change the world for children with autism.

Individuals with autism can truly live a meaningful life. Please explore our website and learn more about the many ways you can help!



## The Story

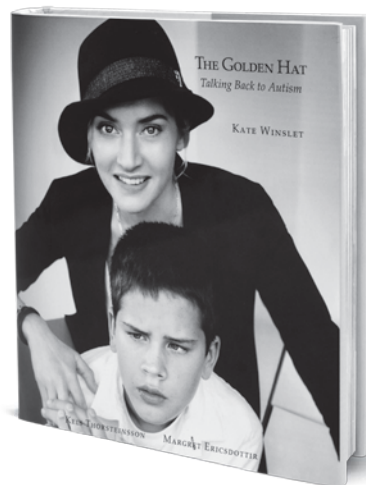
- Kate Winslet and Margret D. Ericsdottir met when Kate recorded the English narration for Margret's documentary, *A Mother's Courage: Talking Back to Autism*, which captured her journey to find a way for her nonverbal son, Keli, to communicate.
- Deeply moved by Margret and her family, Kate remained in close contact. Together, the two decided to create a foundation with the purpose of creating awareness of the intellectual capabilities of people with autism.





## The Story

- One night Keli wrote a poem (seen right) on his letter board about a magical golden hat. Without knowledge of Keli's inspiring poem, Kate Winslet, on the very same night, thought of an idea that involved a hat as well.
- To raise money, she would pass her favorite hat and an old camera around to **100 A-list celebrities** and cultural luminaries for a self-portrait book. They were also asked to provide a quote as to what they would say if they had never spoken before, but were finally given the chance.
- In addition to these unique photos and 'first word' quotes, the book includes: Keli's poetry, photos of ten young people with autism with their inspiring first words, and Kate's intimate emails with Margret, taking you on a journey through the world of autism and ending with the inception of the **Golden Hat Foundation**.







## The ASD

### The Golden Hat

This boy had a golden hat.  
The hat was magical. It could  
talk. The boy did not have  
any voice. He had autism.  
His hat was always with him.  
His hat was lost one day.  
Now he had no way of  
telling them his stories. His  
mom and dad became sad.  
They taught him spelling on  
a letterboard.  
It was hard.

Written by 12-year-old Keli  
Thorsteinsson, a nonverbal  
boy with autism who had  
just learned to  
communicate by pointing  
on a letterboard.

- **One of every 54** children born in the United States today is estimated to be diagnosed with an autism spectrum disorder (ASD). Of the more than 100 million people around the world who are likely on the spectrum, approximately half have **non-functional speech**
- Because they cannot talk or they have behaviors that are different from the norm, does not mean they have an intellectual disability. All people with ASD deserve to be taught an effective means of communication and given the chance for an academic education.
- This is one of the Golden Hat Foundation's core values, and is essential for those with autism and related ASD to reach their full potential.



## The Challenge

- To spread awareness regarding the intellectual capabilities of those with autism and to find an effective long-term solution for their well-being
- The Golden Hat Foundation is dedicated to change the way people with ASD are perceived, by shining a light on their abilities and emphasizing their great potential. With proper education and career training, these individuals can be contributing citizens and a value to society.
- Awareness is the first objective – The GHF will achieve this through partnering with celebrities to take their torch to the masses. Through initiatives similar to the release of their book, The Golden Hat: Talking Back to Autism, the GHF will convey their message internationally.



## The Challenge

- The long-term goals include building innovative facilities to enhance the life of those on the ASD spectrum where they will receive help with communication, academics, career training, and recreational opportunities – all in an environment that supports and respects their individual needs and strengths





- **Legal Name** GOLDEN HAT FOUNDATION
- **EIN** 27-3458145
- **Website** [www.goldenhatfoundation.org](http://www.goldenhatfoundation.org)
- **Address** 7301 Ranch Road 620 N,  
Suite 155, #111  
Austin, TX 78726  
USA





# TAX BENEFITS FOR INTERNATIONAL DONATIONS

- Many jurisdictions tax law foresees tax incentives for donations to public-benefit foundations.
- According to the Tax Status of each individual or legal entity the donor may deduct the whole amount of the donation in the tax declaration in cases where the recipient is an approved foundation.
- This is however is subject to certain conditions for each jurisdiction.
- The donor has the burden of proof and must show receipts of the approved foundation stating that a donation has been made.
- There is no need to provide evidence that the donation was actually spent in a specific way.



# TAX BENEFITS FOR INTERNATIONAL DONATIONS

- The foundation has the burden of proof and the tax authority may require translated documents to prove the status of the foundation, such as the statutes and financial reports of the foundation.
- The foundation must ask for the status as an eligible recipient of tax exempt donations and must fulfil all requirements of the comparability test.

## The comparability test

- The tax authority checks during the comparability test, whether the foundation fulfils the requirements of local tax law, the core elements of which can be summarized as follows:



# TAX BENEFITS FOR INTERNATIONAL DONATIONS

## The comparability test

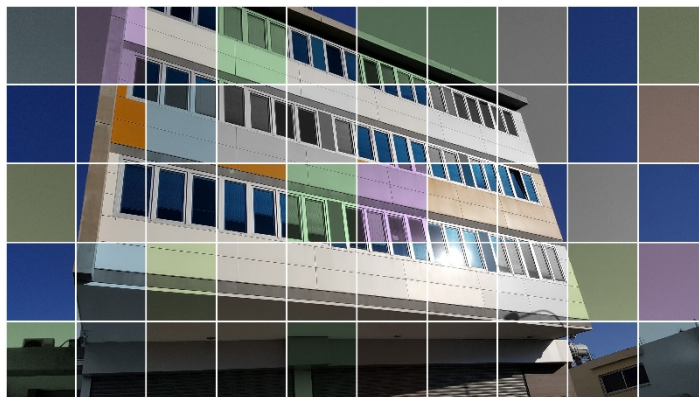
1. The foundation pursues a public benefit. This includes that the interest of the public at large (and not just the interest of a small circle of beneficiaries) is promoted.
2. The pursuance of the public-benefit purpose has to be exclusive. That means, there exists a non-distribution constrain.
3. In case of dissolution the remaining assets have to be used for the public-benefit
4. The remuneration of board members and the administration costs must not be excessive.





# CONTACT DETAILS

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