



Invest in Baltimore

B C F
BALTIMORE
COMMUNITY
FOUNDATION

Accountability

Policy on Political Activity And Campaign Intervention

rev 08/04/11 -]-

As an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the “Code”), the Baltimore Community Foundation (“BCF”) is prohibited from engaging in political activities. Failure to adhere to this requirement could result in revocation of BCF’s tax exempt status or result in adverse publicity for BCF. BCF is fully committed to abiding by all provisions regarding limits on political fundraising, campaign intervention, and other related activities as set forth in the Code, the Treasury Regulations (the “Regulations”), and other Internal Revenue Service (“IRS”) announcements and rulings. As part of this Policy on Political Activity and Campaign Intervention (the “Policy”), BCF has instituted the following practices and guidelines:

1. BCF will appoint a compliance officer (the “Compliance Officer”) who will at all times remain familiar with IRS rules and regulations regarding limits on the political activity of organizations exempt from federal income tax under Section 501(c)(3).
2. The BCF Compliance Officer shall be the President and Chief Executive Officer.
3. The Compliance Officer will address BCF officers, employees, and members of the BCF Board of Trustees periodically to review the IRS rules and regulations governing political activities of Section 501(c)(3) organizations, and to answer any questions regarding specific BCF activities or programs that may implicate such rules.

4. No written correspondence to elected officials, candidates for public office, or political parties may be sent on BCF letterhead, or under the name of any BCF trustee, officer, or employee acting in such capacity, unless approved in advance by the Compliance Officer.

5. BCF trustees, officers, or employees, acting in such capacities, may not participate in any political activities, including but not limited to making contributions to a politician, political party, or specific campaign; attending fundraising events for incumbent officials or political candidates running for elected office; endorsing a political candidate; distributing statements for or against a political candidate; or advocating for or against a particular candidate for public office. Notwithstanding the foregoing, nothing in this Policy precludes BCF trustees, officers, or employees acting in their private capacity from participating in political activities.

6. BCF shall not at any time make contributions to political parties, political candidates, or elected officials.

7. This Policy shall be included in the BCF Employee Handbook and appear on the BCF trustee and BCF employee websites.

Approved on July 14, 2010