

FREQUENTLY ASKED QUESTIONS

Grant Recommendation

To safeguard the deductibility of your gift to the Baltimore Community Foundation— and our charitable status—we must comply with IRS regulations governing donor-advised funds. Some policies relate to our bylaws, and to interpretation of IRS regulations on charitable giving. Please help us by keeping the following guidelines in mind when you recommend grants from your fund.

PLEASE NOTE: When we receive a recommendation that does not meet these guidelines, staff will contact you to explain why the grant cannot be approved and explore whether there is another way to accomplish your goals.

■ **To what types of organizations may I make a grant from my fund?**

You can recommend a grant to a 501(c)(3) public charity.

■ **Can I recommend a grant to a nonprofit organization located outside of Baltimore?**

Yes. Our primary service area is Baltimore City and County. We are happy to consider recommendations for organizations outside of this region.

■ **Is there a minimum grant size?**

Yes. Please do not recommend grants under \$250.

■ **Can I recommend an anonymous grant from my fund?**

Yes. Although our standard practice is to give the grantee the name of your fund, your name and mailing address so that they can acknowledge the grant, we are happy to accommodate your desire to keep any grant anonymous. Please note that you want anonymity when submitting the grant recommendation.

■ **Can I use my fund to pay for tickets or memberships?**

No. U.S. Government regulations prohibit grants for memberships, sponsorships or tickets to events for you or your family members. Bifurcation of grants (splitting the deductible portion from the nondeductible portion of the grant) is not allowed.

■ **Can I use my fund to fulfill a pledge?**

No. We cannot make a grant from a donor-advised fund to fulfill a binding pledge or other previous commitment you have made. If you want an organization to receive multi-year support, please contact BCF first. You can recommend that your donor-advised fund make a multi-year commitment, and we will be happy to work with you to structure a multi-year grant from your fund. The full amount of the multi-year grant will be encumbered when the initial grant is approved.

Likewise, we ask that when you respond favorably to a telephone or other solicitation that you tell the solicitor that you intend to recommend a grant from your fund at BCF.

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■ **Can I recommend grants to an individual or to a private foundation?**

No. Grants to individuals may not be made from a donor-advised fund, nor can we approve a grant from a donor-advised fund to an organization that will benefit an individual you have identified. For instance, please do not recommend a grant to a school when the grant is designated to provide tuition assistance to a specific individual. IRS regulations also prevent us from issuing grants to private foundations through your fund.

■ **Will BCF research an organization I'd like to support?**

Yes. BCF staff performs due diligence on every organization recommended to receive a grant. We ascertain that the organization has been awarded 501(c)(3) status under IRS regulations, and is in good standing with the IRS.

If you would like additional staff assistance in researching organizations, please contact **Donor Services**, at 410-332-4171 or by e-mail at donorservices@bcf.org.

■ **How long does it take to process my grant recommendation?**

We typically process grants weekly. If we receive your recommendation by noon on Tuesday, the check should be mailed by Friday. If an organization does not provide us with documentation of their tax status, the disbursement may be delayed until the due diligence is complete.

■ **Who should I contact if I have questions about these guidelines?**

If you have questions about these guidelines, please contact Donor Services, at 410-332-4171 or donorservices@bcf.org. We sincerely appreciate the opportunity to be of service to you in your charitable giving.

