

Charitable Gift Recommendation Policy

United Charitable is committed to supporting qualified charitable organizations, projects and programs through grants recommended by our Donor-Advised Funds (DAF) and Fiscally Sponsored Programs (FSP). United Charitable has established guidelines which must be followed when gifts are made to charitable organizations in the United States, as well as in other countries. United Charitable maintains full control and discretion of the use of donated funds and approves disbursements of charitable gifts according to the following policy.

This policy will be used in conjunction with the [Charitable Gift Recommendation Form](#). When the form is presented to United Charitable for review, all fields must be filled out. United Charitable specifies on the form various questions about the charitable organization; such as your relationship with the charitable organization, the proposed usage of the gift, etc. Please make sure to complete the form and answer all questions, otherwise we will not be able to review your request.

United Charitable Grant Distribution Requirements and Processing

1. For recognized 501(c)(3) public charities, United Charitable requires that we are provided with a copy of the IRS Determination Letter or TIN of the organization. We then use this information to confirm that the charity is listed on the IRS Publication 78 and therefore able to receive charitable gifts. If the organization falls under a “parent organization” or “group exemption,” United Charitable also requires the IRS Determination Letter or TIN of the parent organization to verify its status as a public charity on file with the IRS. Documentation verifying charitable status is obtained on the day each request is processed. Normal processing time is 3-5 business days.
2. For churches, synagogues, mosques and other religious organizations, United Charitable uses various approaches to confirm their status. Some religious institutions are recognized 501(c)(3) public charities or are covered under group exemptions; and therefore, they are reviewed through the process described above for 501(c)(3) charities. If the church does not fall under these designations, we use the following criteria to assess the religious organization to be a recipient of a charitable gift:
 - Distinct legal existence and religious history
 - Formal Doctrine, discipline, creed and form of worship
 - Lead by ordained ministers (ordained by completing a course of religious study)
 - Established place of worship for regular congregations and religious services

These criteria are also used to assess organizations that are closely affiliated with a church and financially are primarily supported by the church. Also called “integrated auxiliaries”, examples of this type of church affiliated organization are as follows:

- Men’s and Women’s Organizations
- Seminaries
- Mission Societies
- Youth Groups

Normal processing time is 3-5 business days.

3. For grants to Federal, State, County or City governments or governmental entities, United Charitable requires written confirmation that the grantee is a governmental entity. Normal processing time is 3-5 business days.
4. For all other U.S. grant recipients, such as social welfare organizations, veterans organizations, fraternal organizations, etc., United Charitable requires application for approval on a case-by-case basis to be made declaring:
 - Planned usage of funds, budget and how the grant funds will assist the community
 - Structural ability to conduct charitable usage of a grant
 - Identified staff member to regularly communicate with United Charitable with reports on fund usage
 - Documentation on the organization's mission, key staff, goals, past and future charitable works, expenditure tracking capabilities, etc.
 - Restrictions on private benefit to members or families of members
 - Prohibitions of promoting organizations members or interests

Periodically during the grant duration and after the grant funds are expended, United Charitable then requires a written report on fund usage, compliance of grant terms, progress of goals, outcomes and proof of each expense through documentation. Normal processing time is 5-7 business days.

5. For grants to international Non-Governmental Organizations (NGO), United Charitable uses a combination of "Expenditure Responsibility" and "Charitable Equivalency" to determine the grant worthiness of a international organization. We have a lengthy vetting process of pre-approval of the organization as well as approval on how the grant will be used. To approve an international organization grant recipient, United Charitable requires the following information for Charitable Equivalency:
 - Confirmation that grant will not violate government orders or legislation to prevent financing terrorist organizations (Office of Foreign Asset Controls)
 - Registration documentation showing that the NGO is appropriately registered as a charitable organization (translated into English if necessary) in its home country
 - Documentation on the organization's mission, key staff, goals, past and future charitable works, activities, expenditure tracking capabilities, etc.
 - Cost of Charitable Equivalency vetting pre-approval process is \$399 and NGO Approval is valid for one year.

United Charitable requires an application to receive a specified grant with the following information for Expenditure Responsibility:

- Planned usage of funds, budget and how the grant funds will assist the community
 - Identified staff member to regularly communicate with United Charitable with reports on fund usage
 - Signed grant agreement (International Grant Application Form) from NGO on usage of funds, reporting requirements, restrictions on funds for specific charitable purposes and requirements prohibiting grant funds to be used for private benefit, influencing legislation, and the transference of funds to another entity.
 - Cost of Expenditure Responsibility expense reporting and tracking processing is \$50 per donation.
- Periodically during the grant duration and after the grant funds are expended, United Charitable then requires a written report on fund usage (Grant Usage Report), compliance of grant terms, progress of goals, outcomes and proof of each major expense through documentation (translated into English if necessary). Normal processing time is up to 30 days.