

GRANT RECOMMENDATION GUIDELINES:

Charitable Organizations: The fund may make grants to organizations that are tax-exempt under Internal Revenue Code Section 501c (3).

Grant Recommendation Limitations: IRS regulations forbid a grant that results in a tangible economic benefit to the donor or any specific individual. A grant from the fund may not be used for any pre-existing pledge* or private benefit (such as scholarships or school tuition for a specific individual, tickets to a dinner, performance or general admission to a facility, pay for memberships to galleries, museums, or public broadcasting stations, fees, benefit events, dues, goods bought at a charitable auction, or other goods or services). Grants may not be used for lobbying, political contributions, or to support political campaign activities. If a grant recommendation is for an improper purpose it will be rejected. Your grant recommendation is non-binding and is subject to review and approval by the Board of Trustees.

***Note:** A pledge is a verbal or written promise to make a gift to a charity. Generally, the amount of the gift is specified at the time the pledge is made. "Pre-existing" means that the pledge was made prior to the submission of the grant recommendation from your Fund. If you would like to respond to a solicitation from a charity, you may want to inform the charity that you will make a recommendation from your Fund to consider a grant to the organization. For example, you could say, "It is my intention to make a recommendation(s) through my fund with The Spartanburg County Foundation to support your organization at their legal address."