

DONOR-ADVISED FUNDS GUIDELINES & POLICIES

Thank you for your interest in our Donor Advised Funds. These fund are administered by GiveSendGo Charities, a 501(c)(3) public charity.

Please review the following form and proceed to our online application.



GiveSendGo Charities
www.GiveSendGo.org

GIVESENDGO CHARITIES

DONOR-ADVISED FUND POLICIES & GUIDELINES

The policies outlined below describe how GiveSendGo Charities donor-advised funds work. Please review these policies carefully.

Administrative Fees

This administrative fee schedule applies to all Donor Advised Funds at GiveSendGo Charities.

Administrative fees are used exclusively to support our mission-based operations. These fees are your investment in a 501(c)(3) public charity dedicated to increasing charitable giving, educating and connecting donors to community needs they care about, and leading on critical community issues.

The administrative fee structure illustrates the annual cost of a fund. These fees are assessed to the Fund every quarter. (A quarterly fee equaling one-fourth of the annual fee, based on the average fair market value of Fund assets for the month. There is no fee if there are no assets in the Fund for the entire quarter.) The annual fee is prorated for newly established funds over the remainder of the year.

Yearly Investment	> \$10,000	\$10,001 -	< 1,000,000
Admin Fee Percentage	3%	2%	1%
Minimum Fee	\$250	\$500	\$10,500
Outgoing Grant	2%	1%	0.25%

EXAMPLE	DAF #1	DAF #2	DAF #3
Yearly Investment	\$4,000	60,000	1,250,000
Admin Fee Cost	\$120	\$1,200	\$12,500

Fee Charge	\$250	\$1,200	\$12,500
Funds to Account	\$3,750	\$58,800	\$1,237,500

For funds receiving a bequest that will be fully disbursed to one or more charities upon receipt, the Charity will assess a one-time 3% fee.

Contributions to Donor-Advised Funds

Contributions to donor-advised funds at the Charity are gifts to a public charity and are eligible for the maximum tax deduction allowed by law. The Charity only accepts donations with direct monetary value. Contributions are subject to the review and approval by the Charity before acceptance and are irrevocable once accepted. The Charity does not provide legal, tax, or financial advice, so it encourages donors to consult their professional advisors before contributing.

Investment of the Fund

Currently, GiveSendGo Charities only utilizes banking with high-interest rates to grow each fund. GiveSendGo Charities has complete discretion and control over Funds' internal placement and holding. Individual Funds may be pooled with other DAFs to utilize a greater return from interest. Fund activity will be tracked separately, regardless of how the assets are held.

Income. All income (including gains) earned on assets held in the Fund will be allocated to the Fund.

Administrative Fees. GiveSendGo Charities may assess an administrative fee against the Fund.

Other Expenses. GiveSendGo Charities may, in its sole discretion, deduct from the Fund any costs, including legal fees, that GiveSendGo Charities incurs concerning the Fund. Specific grants, intensive due diligence, or Advisor-requested research may incur extra fees.

Reporting. GiveSendGo Charities will provide each Advisor quarterly a report on the status of the Fund. The information will include additional contributions by the initial donor or other donors, earnings on investments,

charitable grants from the Fund, and fees deducted. GiveSendGo Charities may provide additional reports upon request.

Fund Manager: GiveSendGo Charities maintains all management over account activity through a selected internal Fund Manager. The Fund Manager will be determined by the governing board and assigned to the DAF at its creation.

Distributions and Grants from Donor-Advised Funds

Eligible Grant Purposes. All recommended grants from the Fund must be exclusively for charitable, religious, or educational purposes, as those terms are used in Section 170(c)(2) of the Internal Revenue Code (the “Code”) and are to be reviewed and approved by the governing board at GiveSendGo Charities. All grants must also further GiveSendGo Charities’s charitable, religious, and educational purposes, as determined by GiveSendGo Charities in its sole discretion. In addition, if the Donor Advised Fund Agreement or communications to donors to the Fund indicate a specific purpose for the Fund, then all grants from the Fund must comply with the stated purpose restriction. GiveSendGo Charities may, from time to time, notify the Advisors of suitable grant recipients.

Eligible Grant Recipients. GiveSendGo Charities will only make grants from the Fund to U.S. charitable organizations that are tax-exempt public charities; U.S., state, or local government organizations qualified to receive tax-deductible charitable contributions, such as state colleges or universities; private operating foundations; or specific non-U.S. organizations. GiveSendGo Charities will not make grants from the Fund to individuals. All recommendations from Fund Advisors may not impose restrictions or conditions that prevent us from making distributions from the donor's account that would prevent us from accomplishing our charitable purposes. Grants from the Fund may be allocated to special funds within the Charity. Funds distributed to unique Funds with the Charity must be linked with a charitable cause that furthers the Charities philanthropic purposes.

Restricted Organizations and Purposes. GiveSendGo Charities will not approve recommendations for grants:

- To non-functionally integrated Type III supporting organizations;
- to supporting organizations that are controlled by or that provide support to organizations controlled by any Advisor or certain family members or affiliates (as defined below) of such people;
- to private non-operating foundations;
- that are for lobbying, political campaigns, or other political activities, or for any purpose that is not entirely charitable. You may designate grants to GiveSendGo Charities to utilize in furthering their mission.

Yearly Distribution Requirement:

All individual accounts must have a yearly minimum distribution of 10% from their Funds to maintain their status with us. Suppose no recommendations are given within the fiscal year for distribution. In that case, GiveSendGo Charities will have full authority to distribute up to 20% and at least 5% of funds across all accounts before the end of the fiscal year to the causes that further their charitable purposes.

Enforceable Pledges.

In general, no Advisor may recommend a grant that would discharge or satisfy (in whole or in part) a legally enforceable pledge or other obligation, including a pledge or other obligation of any Advisor or their family members or affiliates.

“Family members” means spouses, registered domestic partners, ancestors, children, grandchildren, great-grandchildren, brothers, and sisters, as well as the spouses or registered domestic partners of children, grandchildren, great-grandchildren, brothers, and sisters.

An entity is an “affiliate” of a person if it is a corporation at least 35% owned (by voting stock), a partnership at least 35% owned (by profits interest), or a trust at least 35% owned (by beneficial interest) by such person and/or such person’s family members.

Return Benefits.

No Advisor may recommend a grant that would cause or enable any Advisor or family members or affiliates of such people, to receive a return benefit, such as the opportunity to attend a fundraising dinner or event. Grants with prohibited return benefits include so-called “bifurcated” grants, in which attendance at an event (or the receipt of any other benefit) is paid for separately but contingent on receipt of a charitable contribution or grant.

Tax Deductible Grants

Because contributions to donor-advised funds are eligible for a charitable tax deduction, grants subsequently made from donor-advised funds are not tax deductible.

Fund Activity and Fund Statements

The Charity is responsible for ensuring donor-advised funds are used for charitable grant-making and does not confer any private benefit on the donor or any other person. The Charity monitors donor-advised funds to ensure their activity leads to charitable distributions. The Charity does not have a minimum amount for grants or a maximum frequency of contributions. Fund Advisors can suggest grants in any amount and as often as they like. The Charity periodically checks in on donor-advised funds that are not being used to ensure we understand the Fund Advisors’ plans for their fund. Fund statements showing gift, grant, and investment activity for a donor-advised fund are available through the online donor portal.

Termination or Inactive Fund Policy:

Upon termination of the Fund, any remaining advisory privileges will end. However, before termination, the primary donor may express their recommendation to GiveSendGo Charities at any time regarding the distribution of Fund assets upon termination of the Fund.

No Remaining Advisors. The Fund will terminate if, at any point, there is no Advisor to the Fund.

Fund Minimum Balance. If the Fund balance remains below \$1000 for three consecutive months, GiveSendGo Charities will attempt to notify the

Advisor(s). Suppose GiveSendGo Charities does not receive a grant recommendation or additional funds for contribution into the Fund within 90 days of such attempted notification. In that case, GiveSendGo Charities may, in its sole discretion, terminate the Fund.

Minimum Activity. When GiveSendGo Charities has received no grant recommendations from any Advisor to a Fund for 12 consecutive months, GiveSendGo Charities will request grant recommendations in each quarterly statement after that. If 18 more successive months pass with no grant recommendations from any Advisor, GiveSendGo Charities may, in its sole discretion, terminate the Fund.

Role of Donor-Advised Fund Advisors and Successor Advisors

At any time during a Founder's lifetime, the Founder(s) may designate one or more adult individuals to be Fund Advisors, as well as Successor Advisors to serve upon the Fund Advisor's (or the surviving Fund Advisor if two or more have been named) death, resignation or incapacity. Each Fund Advisor may individually make recommendations for grants and other donor-advised fund-related matters. Successor Advisors may make recommendations concerning allocations for donor-advised funds and must act by a majority unless otherwise noted in the fund agreement. If majority action is required and only two Successor Advisors are serving, they must act by unanimous consent. Unless the Founder(s) have specified otherwise, each Successor Advisor may recommend individuals from succeeding generations to perform in their place. The Charity is happy to work with generations of Fund Advisors. If no successor is to be found, all remaining funds will be released to the General Fund of the sponsoring organization.

Confidentiality and Privacy Policy

The Charity holds all information concerning our donors and their donor-advised funds in strict confidence. The Charity will only release information about a donor if the donor has given permission or if a government agency or court has the legal authority to request the information. All personal data collected on this form is subject to our privacy policy, which can be found at [https:// www.givesendgo.org/about-5](https://www.givesendgo.org/about-5).

Bequests and Beneficiary Designations

The Charity can carry out donors' charitable goals beyond their lifetimes. To name a donor-advised fund at the Charity as a beneficiary of a will, trust, life insurance policy, or retirement plan account, the following language may help complete estate planning documents or beneficiary designation forms: After describing what the donor wants to leave to their fund (i.e., a percentage of the estate/trust/ account or a specific dollar amount), please note that it will pass "to GiveSendGo Charities (EIN 88-3776392) for the following component fund: [name of the fund]."

Fundraising

The Charity cannot sponsor or reimburse expenses for fundraising activities or other events intended to benefit any donor-advised fund. We will not be responsible for the collection of any amounts from any benefit, ball, banquet, athletic event, or third-party online fundraising page. The Charity will only be responsible for the proper disbursement of funds received. Any advertising, promotional or other materials must be consistent with this policy.

Honoring Donor Intent/Variance Power

The Charity carries out a donor's charitable intent through a donor-advised fund. In rare circumstances, the Charity may determine that the donor's charitable purposes may have become unnecessary, obsolete, incapable of fulfillment, impractical, or inconsistent with the community's charitable needs. In that case, the Charity may need to exercise its variance power to change the fund's charitable purpose. In doing so, the Charity will strive to make distributions consistent with the donor's philanthropic interests.