

INSTRUCTIONS FOR USE

Please use this form when requesting a grant distribution from your Donor Advised Fund. Mail, fax or email the completed form to the address, fax number or email listed below.

APPROVAL PROCESS

Upon receipt of your request, the Amarillo Area Foundation staff will review the form to ensure that all necessary information is included and verify that the organization is a qualifying nonprofit charitable organization in good standing with the IRS. Following board approval, a grant is made to the organization. Included with the check will be a letter identifying your Fund as the source of this grant (unless you indicate otherwise).

REQUESTS THAT DO NOT MEET IRS REGULATIONS (Please Read carefully)

We appreciate the opportunity to assist you in your charitable giving. As a part of that service, it is important to comply with IRS rules and regulations regarding Donor Advised Funds. In exchange for an irrevocable gift to a Donor Advised Fund, you received a tax deduction. To preserve the integrity of that deduction, the Amarillo Area Foundation cannot honor certain grant requests. Following is an explanation of requests that would NOT qualify.

- Pledges: this request would fulfill a commitment previously made by you, a family member, advisor or related party. Relinquishment of control of the asset is essential to proving that an irrevocable gift was made. For example, control is not given up if the Foundation fulfills a charitable obligation or pledge made by the donor. The Foundation cannot be responsible for a donor's obligation even though the obligation is to a charity.
- Memberships: this request would result in a membership benefit to you. There are specific IRS rules regarding the deductibility of contributions for which donors receive a benefit. For example, when an individual pays for a membership to an organization and receives parking privileges, then the amount of the membership less the value of the parking privileges becomes the deductible amount. The same principle applies to contributions to Donor Advised Funds. Since donors receive a full tax deduction when a contribution is made to a fund at Amarillo Area Foundation, a Donor Advised Fund may not be used to pay for memberships in which the donor receives goods or services in exchange.
- Dinners/Events: the request would result in a benefit to you. There are specific IRS rules regarding the deductibility of contributions for which donors receive a dinner as part of the cost of the ticket, then the amount of the ticket less the value of the dinner becomes the deductible amount. The same principle applies to contributions to Donor Advised Funds. Since donors received a full tax deduction when the contribution is made to the fund at Amarillo Area Foundation, a Donor Advised Fund may not be used to purchase tickets, or tables to galas or any other type of Charitable contribution in which the donor receives goods or services in exchange. The Amarillo Area Foundation is to protect the charitable deduction of your gift.
- Grants to Individuals: no grants can be made from a Donor Advised Fund to an individual or to an entity for a specifically identified individual.
- Grants to Nonqualifying Organizations: examples include grants to private foundations, grants for non-charitable purposes, and grants to non-Section 501(c)(3) organizations.

Please mail, fax, or email the completed request as indicated below:

801 S. Fillmore Ste 700 · Amarillo Texas 79101
gifts@aaf-hf.org · phone (806)376-4521 / fax (806)373-3656

AMARILLO AREA FOUNDATION

We respectfully recommend that the Board of Directors consider a distribution or distributions as follows from the:

**Name of Fund
Fund Number**

Organization:	Amount: \$	
To Attention of:		
Address:		
City:	State:	Zip:
Purpose:		

Organization:	Amount: \$	
To Attention of:		
Address:		
City:	State:	Zip:
Purpose:		

Requested By:

Name:		
Address:		
City:	State:	Zip:

In making this request I understand that this recommendation is advisory only and that final authority over all distributions made by the Foundation rests with the Amarillo Area Foundation Board of Directors, whose authority it is to ensure that all grants are made for charitable purposes consistent with Internal Revenue Service guidelines and within the mission of the Amarillo Area Foundation.

I attest that the recommendation(s) above do not represent payment of a pledge or other personal financial obligations on behalf of the fund representative(s) donors, advisors, family members, or related parties and businesses they control, and that no tangible benefit, foods or services, such as membership, dinners, tickets, table purchases, etc. were or will be received by any individual or entities connected with the Fund.

Date:

Signature:

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