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| **Table of Grant Documentation Requirements by Organization Type** |  |  |  |  |
| Organization Type | Equivalency Determination | Expenditure Responsibility | Counts as qualifying distribution | Additional Comments |
| 501(c)(3) Public Charity operating in the US or abroad | N | N | √ | The easiest |
| 501(c)(3) Private Operating Foundation | N | N | √ |  |
| 501(c)(3) Private Non-Operating Foundation | N | **Y** |  Not recommended | Complicated rules surrounding recordkeeping – best to just not count toward 5% payout requirement |
| “Friends of” 501(c)(3) | N | N | √ |  |
| 501(c)(3) Supporting Organizations | N | Y | Generally not |  Very complicated and restrictive regulations |
| For-Profit Organization for Charitable Project Furthering Segal Foundation Mission | N | Y | √ | But the Foundation must retain control over funds and keep records |
| Non-US equivalent of 501(c)(3) public charity | YNo need for annual reports although they are encouraged | Y if charity can not qualify as equivalent to a US public charity | √ | If exercising expenditure responsibility – grant funds must be segregated at least on the grantee’s books |
| Non-US equivalent of a 501(c)(3) Private Operating Foundation | Y | Y | √ |  |
| Non-US equivalent of a 501(c)(3) Private Non-Operating Foundation | Y | Y | Not recommended | Complicated rules surrounding recordkeeping – best to just not count toward 5% payout |
| Non-US Government Entity without 501(C)(3) status | N But grant must be limited to charitable purposes | N | √ | If grant is to US government agency, a **public** purpose is sufficient to qualify grant as a qualifying distribution |