

NCF DAF POLICIES

1. Minimum amount for recommended individual grants: \$500.00.
2. No minimum annual distribution requirement.
3. Gifts of real estate, closely held securities and personal property will be accepted, subject to the National Community Foundation's gift acceptance policies.
4. Costs directly related to the holding of non-cash assets or the liquidation of non-cash assets will be charged against your Fund balance or to you directly.
5. National Community Foundation will give each distribution request full respect and consideration, and involvement by donors in the distribution review process is both welcomed and encouraged. In approving distribution requests, National Community Foundation may consider several criteria, including recommendations by National Community Foundation's Board of Directors and independent investigation by National Community Foundation's staff.

Distribution requests to qualified IRC section 501(c)(3) charitable organizations will generally be approved, unless those requests are to organizations whose mission or activities are contrary to public policy. The National Community Foundation determines whether the requested grant recipient is a qualified charitable organization by referencing IRS Exempt Organizations Select Check, the IRS Business Master File, relevant IRS websites, Internal Revenue Bulletins and the Treasury Department's OFAC SDN List.