



BNY MELLON
Charitable Gift FundSM

Grants – Frequently Asked Questions

How do I support charities other than The Salvation Army through my donor advised fund?

You may recommend grants from your Discretionary Sub-Fund to support qualified charities, including The Salvation Army. Grants from your Restricted Sub-Fund must benefit The Salvation Army. Grants are distributed at your own pace, providing the opportunity to develop a strategic approach that better supports the causes that matter most to you.

What organizations are eligible to receive grant recommendations?

Grants can only be made to 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, or private operating foundations. Grants to foreign organizations are permitted to the extent that they are determined to be the equivalent of a tax-exempt public charity under the Internal Revenue Code. For grants to foreign organizations without a U.S. affiliate, please inquire about our International Granting Initiative.

For more information, refer to the Policies and Guidelines at <https://bnymelloncharitablegiftfund.org/salvationarmy> or contact the BNY Mellon Charitable Gift Fund at (888) 213-7605 or bnymcharitable@bnymellon.com.

Is there a list of approved charities?

The online donor portal has a charity search engine powered by GuideStar. This online database contains over one million IRS registered 501 (c)(3) nonprofit organizations.

What happens if the search engine can't find the charity I am looking for?

If the search engine is unable to find the charity you are looking for, click on the link "Suggest a Charity" and enter the charity's Name, Address, and Tax ID (if available). Once you submit the charity's details, you will be able to go back through the "Recommend Grants" tab and find the charity you have entered. You can then recommend a grant to that organization.

Can I make grant recommendations online?

Online grant recommendations can be made through the online donor portal at <https://bnymelloncharitablegiftfund.org/salvationarmy>. The donor portal is a mobile-optimized secure site accessible through any smart device, including smart phones and tablets. You can search for a charity by going to "Manage My Fund" and clicking the "Recommend Grants" tab. Once you have identified a charity, you can make a one-time or recurring grant request.

For more information on using the online donor portal, please visit <https://bnymelloncharitablegiftfund.org/salvationarmy> to download the Donor Portal User Guide located under "Fund Information".

Is there an alternate way for me to recommend grants?

To make a manual grant request, visit <https://bnymelloncharitablegiftfund.org/salvationarmy> and download the Grant Request Form under “Commonly Used Forms”. Send the completed and signed form via mail, fax, or email to:

The Salvation Army Donor Advised Fund
c/o BNY Mellon Charitable Gift Fund
201 Washington Street, Suite 024-0062
Boston, MA 02108
Fax: (866) 231-7663
Email: bnymcharitable@bnymellon.com

What are the minimum and maximum grant amounts allowed?

The minimum grant amount is \$250. The maximum grant amount is the balance of your Sub-Fund at the time the grant is disbursed.

How long after I submit a grant request will the funds be sent to a charity?

Grant requests are processed within approximately 10 business days after receipt. However, more time may be necessary depending on due diligence requirements.

How will the charity know that I recommended the grant and what its purpose is?

The grant check will be accompanied by a letter that states your Sub-Fund name, the recommender names you choose to include, as well as the grant purpose listed on your request.

Will my address be shared with the charity?

You have the ability to select whether or not to share your address with the charity. If you choose to do so, it will be listed in the letter that accompanies the grant check.

Can I remain anonymous on my grant recommendations?

Yes. You can select the option to remain anonymous when filling out the grant request online or checking a box on the manual Grant Request Form. The letter sent with the grant check will state that it is an anonymous gift. It will not list your Sub-Fund name nor a recommender’s name.

Can grant checks be sent directly to me for personal delivery to the charity?

No. Per IRS requirements, all approved grant recommendations must be sent directly to the grantee charity.

Will I receive a tax deduction for each grant I recommend?

No. You will only be eligible for a tax deduction at the time you make a contribution into your Sub-Funds.

Are there grants I am not allowed to make from my donor advised fund?

The IRS prohibits grants that would result in you or a related person receiving more than an incidental benefit within the meaning of Section 4967 of the IRS Code. A benefit is more than incidental if, as a result of a distribution from a donor advised fund, such person receives a benefit that would have reduced or eliminated a charitable contribution deduction if the benefit was received as part of the transaction. For example, incidental benefits could include items such as calendars, mugs, or posters, while benefits that are more than incidental include tickets to events, meals, and tuition.

Some examples of grants that are not permissible include, but are not limited to:

- Tickets to attend an event
- Memberships that have more than incidental benefits
- Purchases at an auction
- Grants that support a named individual, such as for an individual's tuition, salary, etc.
- Bifurcated grants that pay all or a portion of the cost to attend a charitable event regardless of whether the grant is intended to only pay the tax deductible portion
- Scholarships where you have selection rights or privileges that determine who the particular scholarships are awarded to

If you are unsure or have questions about the eligibility of a particular grant recommendation, please contact the BNY Mellon Charitable Gift Fund at (888) 213-7605 or by email to bnymcharitable@bnymellon.com.

The BNY Mellon Charitable Gift Fund (the "Fund") is a public charity as described in the Sections of 501(c)(3), 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code of 1986, as amended, and is eligible to receive tax-deductible charitable contributions under Section 170(c). All contributions to the Fund are irrevocable. Assets in donor-advised fund accounts and income earned on those assets are owned and controlled by the Fund and must be used for charitable purposes. Please refer to the Fund's Policies and Guidelines for more complete information about the Fund and a description of the terms, fees and expenses, and risks associated with contributing to the Fund. Administration and investment management for the Fund and its underlying accounts are provided through service agreements with BNY Mellon, N.A. BNY Mellon N.A. makes available investment products to the Fund that are sponsored, distributed, or provided by BNY Mellon, N.A.

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