

# Donor Advised Fund Grantees

## Grants can be made to these grantees without following special rules

### Most Charitable Organizations

- Public charities, 509(a)(1) and 509(a)(2)
  - Schools, Churches, Hospitals
  - Museums, Zoos, Symphonies
- Governmental units, if for public purpose
- Type 1 and 2 supporting organizations\*
- Type 3 supporting organizations that are [functionally integrated](#)\*

\*Grant is prohibited if donor, advisor or related parties of the fund also control a charity the supporting organization supports.

Private operating foundations  
(Grants to private non-operating foundations not recommended)

Sponsoring organization of a donor advised fund (e.g. a community foundation)

Other types of funds (e.g. field of interest, donor advised, scholarship funds)

## Grants can be made to these grantees using Expenditure Responsibility

### Certain Supporting Organizations

- **Type 3 supporting organizations** if *not* [functionally integrated](#).
- Any type of **supporting organization** if donor, advisor or related parties of the fund also control a charity the supporting organization supports.

**Non-charitable organizations**, if grant is for charitable purpose, in or outside of US, e.g. for-profits, non-profits that are not charities, such as 501(c)(6) groups.

**Foreign charities.** – Can also use [equivalency determination](#) to make these grants.

## Grants may not be made to these grantees without paying taxes or penalties

**Individuals**, unless an unrelated, objective charity or government unit controls selection with no donor involvement, and awards the grant. Otherwise, scholarships to individuals, even if made payable to school for a specific individual, are prohibited.

**Donors, advisors or related parties.** No payments, such as compensation & expense reimbursements, allowed.

**Private non-operating foundations:** not recommended.