**THE LYNDE AND HARRY BRADLEY FOUNDATION, INC.  
IRS GRANT COMPLIANCE CHECKLIST (Rev. 10-15-13)**

**I. GRANTEE INFORMATION**

Grant Request ID#:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Program Officer: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Organization Legal Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Organization Known as Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Fiscal year end of Grantee: \_\_\_\_\_\_\_\_\_\_\_\_\_

**II.** **GRANTEE TYPE and CONFIRMATION OF EXEMPT STATUS**

☐ Grants to the following organizations may require expenditure responsibility (check if applicable):

☐ Another private (operating or non-operating) foundation other than a non-related private operating foundation

☐ An organization exempt under Section 501(c) other than 501(c)(3)

☐ A new grantee that has no IRS classification\*

☐ Foreign organization without U.S. IRS classification or equivalency *(complete Exhibit A*)\*

☐ Supporting Organization that is controlled by a disqualified person(s) directly or indirectly (would not count as a qualifying distribution and Finance must be alerted)

☐ A taxable organization\*

*If yes to any of the above, then complete Exhibits B and C before grant is approved and Exhibit D during the grant period. EXHIBITS B & C COMPLETED?* ☐ YES ☐ NO

☐ Private operating foundation (non-related)

☐ 501(c)(3) US Public Charity Type (from charity check):

☐ 509(a)(1) ☐ 509(a)(2) ☐ 509(a)(3) (also complete Part VII below): ☐ Type I ☐ Type II ☐ Type III

Please note that grants to non-functionally integrated Type III supporting organizations are not   
permitted. If a 509(a)(3) supporting organization does not have an IRS determination letter showing its type, it is the policy of the Foundation to exercise expenditure responsibility if a public charity alternative is not suitable.

**Charity Check Report in File:** ☐ YES ☐ NO ☐ N/A (if ER grant as noted above)   
  
IRS Determination Letter with a date within the last \_\_\_ years on File: ☐ YES ☐ NO ☐ N/A(\*)

**\* Additional pre-grant inquiry required**. Completed? ☐ YES ☐ NO ☐ N/A

**III: REPEAT GRANTEE ☐YES (If yes, complete Items A and B below) ☐ NO (Go to Part IV)**

1. Has the Repeat Grantee successfully completed their prior grant in a timely manner and with achievement of stated purposes? ☐YES ☐ NO
2. If Expenditure Responsibility was required, has the Repeat Grantee complied with the expenditure responsibility report requirement in a timely manner for interim and final reporting for all prior grants? ☐YES ☐ NO

*If no to either of above, consider whether another grant to this organization should even be considered in light of these circumstances.*Will grant be recommended? ☐YES (complete remainder of checklist) ☐ NO (stop here)

**IV. THE PATRIOT ACT AND EXECUTIVE ORDER 13224**

This organization does not appear on any lists identifying organizations with links to terrorism or money laundering such as The Specially Designated Nationals List under the Treasury department’s website has been checked for identifiable organizations Date checked: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ ☐ YES ☐ NO  
(<http://www.treasury.gov/resource-center/sanctions/SDN-List/Pages/default.aspx>)

**V.** **CONFLICT OF INTEREST**

1. Is any Officer, Board Member or Employee of the Foundation:
   1. Serving on the board or as an officer of any organization which is being considered for a grant by the Foundation; or
   2. Has a close relationship or association with a proposed recipient of a grant (including a close relationship or association with a director or officer of such proposed recipient); shall disclose such service, relationship or association to the members of the Board of the Foundation before participating in deliberations on such proposal. Should the Board or the Officer, Board Member or Employee deem it appropriate, he or she may be excused from the deliberations. A Board Member should abstain from voting on such proposals. Procedure followed and documented? ☐ YES ☐ NO
2. For grants recommended for $ \_\_\_\_\_\_\_ or more, a list of board members has been obtained (either directly or a copy of part VII of the organization’s last filed Form 990) and the grant officer has independently determined that the organization is not controlled by disqualified persons of the foundation as described above.

Procedure followed and documented? ☐ YES ☐ NO

1. For controlled grantees, special conditions may be required.

A grantee operating foundation:

* + 1. May not treat the grant from the Foundation as a qualifying distribution on its annual return.
    2. Must provide detailed report of distributions that count as qualifying distributions for the Foundation.
    3. Failure to meet above results in grant not counting as a qualifying distribution by the Foundation and notification must be provided to Finance.

A grantee non-operating foundation must also:

* + 1. Must make an election to treat the distribution of the grant proceeds from Foundation as a distribution out of corpus

**VI. PURPOSE OF GRANT**

Describe: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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1. Does the grant proposal indicate the exempt purpose of the grant? ☐ YES ☐ NO
2. For 509(a)(1) or 509(a)(2) recipients:

Will the size of the Foundation's grant potentially cause the organization to lose its public charity status? (include last filed 990 Schedule A in file) ☐ YES ☐ NO  
If yes, follow expenditure responsibility procedures.

1. Has it has been determined from the proposal and grant agreement that the grant will not be expended for any of the following? ☐ YES ☐ NO
   * + A political campaign or influencing voters – see Exhibit D for additional review if necessary
     + Influencing legislation at the national, state, or local level – see Exhibit D for additional review if necessary
     + Individual grants (unless the recipient's choice is totally under the control of the recipient organization)
     + A grant to another private foundation, unless there is an "expenditure responsibility" contract
     + A commercial venture, except for a program-related investment
     + A grant to a Type III non-functionally integrated 501(c)(3)supporting organization
     + A grant to a supporting organization controlled by a disqualified person of the foundation  
       (If no, then consider NOT recommending a grant.)

D. Based on a review of the information received from the grantee applicant and other available information, to the best of my knowledge it appears that the grant will be used **exclusively** for religious, charitable, scientific, testing for public safety, literary or educational purposes or to foster national or international amateur sport competition (but only if no part of its activities involve the provision of athletic facilities or equipment) or the prevention of cruelty to children or animals. (Circle all that apply). ☐ YES ☐ NO

E. Based on a review of the information received and other inquiries, grant monies will not be used for political activities? ☐ YES ☐ NO Influencing legislation? ☐ YES ☐ NO

**VII: GRANT AGREEMENT (see special instructions)**

Award date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date sent: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Type of agreement used: ☐CHARITY ☐ FOREIGN ☐ PRIVATE non-operating FOUNDATION ☐OTHER

Expenditure Accounting required (as noted on page 1): ☐YES ☐ NO (Go to part VIII.)

Full Grant Agreement (with signature page) is received, along with a copy of the Form 990 if the grantee is a domestic charity as part of pre-grant inquiry and as part of follow-up in particular on larger grants: ☐ YES ☐ NO

**VIII. INTERNAL APPROVAL BEFORE PAYMENT**

1. Board approval: Date: \_\_\_\_\_\_\_\_\_\_\_\_ Amount: $\_\_\_\_\_\_\_\_\_\_\_\_\_
2. Confirmed Grant Agreement has been signed by an officer, director or trustee of the organization prior to the grant payment being made and a full executed copy is in the grant file: ☐ YES ☐ NO

**IX.** **FOLLOW-UP**

Use Exhibit E to record site visits, events attended, and phone contacts.

**EXHIBIT A: FOREIGN GRANT SUPPLEMENT**

**ONLY complete for grants to potential non-US grant recipients**

1. Check all that apply:

☐ No grant funds will be used in connection with activities conducted in the United  
States; therefore no withholding is required.

☐ Confirmation that the foreign organization (or intended location of grant use) is not located in a country in which it is an international boycott country (see instructions for IRS Form 5713 for a current list of countries)

If both boxes are checked, continue with Exhibit A, otherwise grant cannot be awarded.

1. Foreign grants require expenditure responsibility unless US equivalency is available and documented. If relying on this exception to expenditure responsibility grants, then please answer the following:

☐ Foreign grantee a foreign government

☐ The foreign grantee is an international organization designated by executive order under 22 USC 288? These include organizations such as World Health Organization, the United Nations, the International Bank for Reconstruction and Development, the International Monetary Fund, and others designated by the president of the United States.

☐ The grantee is considered a public charity under US law and US equivalency is obtained

Documentation of US equivalency (each have very specific requirements)

☐ US IRS Determination Letter  
 ☐ Affidavit of grantee organization  
 ☐ Opinion of counsel

☐ The grantee considered a public charity under Canadian law (obtain proof)

☐ The grantee considered a public charity under Mexican law (obtain proof)

☐ If none of the above or following apply, then expenditure responsibility reporting is required  
(no US equivalency available). Use Exhibit B.

1. If the foreign organization receives more than 15% of its support from US sources, then it is required to provide notice to the IRS to prove their public charity status.

Will the organization receive more than 15% of its support from US sources? ☐ YES ☐ NO   
  
If yes, must have documentation of the organization providing notice to IRS.   
Documentation obtained and in grant file? ☐ YES ☐ NO

**EXHIBIT B: EXPENDITURE RESPONSIBILITY CHECKLIST**

**ONLY complete for grants identified as potential expenditure responsibility grants on page 1 or Exhibit A**

1. Has a pre-grant inquiry been made to provide "reasonable" assurance that the grantee will use the grant for the proper purpose been completed? ☐ YES ☐ NO

Evidence of pre-grant inquiry (due diligence to insure that grant will be used for charitable purposes):

* 1. Use of standard grant agreement will cover most of the requirements.
  2. For prior grantees, compliance with prior grant terms and expenditure responsibility is sufficient. I confirm that the grantee is current on all expenditure responsibility reporting for prior grants. ☐ N/A ☐ YES ☐ NO
  3. For new organizations, or new grantees, extra steps may be required to ensure that the organization can fulfill the grant agreement. Complete Exhibit C Pre-Grant Inquiry Supplement. ☐ N/A ☐ YES ☐ NO

1. The “EXR” code in “Internal” field of the database will be used to ensure this grant will be included in the Expenditure Responsibility Log? ☐ YES ☐ NO
2. Expenditure Responsibility Report request for specified periods has been included in the grant agreement: ☐ YES ☐ NO

**The remainder of this Exhibit is to be completed for all expenditure responsibility grants from payment until final report has been received.**

1. **GRANTS TO NON-OPERATING PRIVATE FOUNDATIONS**

Documentation and confirmation that funds were spent within the requisite 12 months of grant payment and that evidence of the amount being paid out of corpus is obtained and included in grant file.

☐ YES ☐ NO

1. **ALL EXPENDITURE RESPONSIBILITY GRANTS**
2. Monitoring requires:

* Inclusion in grant file of written reports as required by the grant agreement (at least annually)
* Evidence of follow-up if reports are not received timely.
* If there is evidence of a diversion of funds, investigation made and documented  
  1. Do written reports from grantees include each of the following (if applicable)?
* Report is for the grantee's fiscal year (or shorter required reporting period)
* Timely report from the grantee with respect to the close of the grantee's fiscal year
* Report includes progress made in achieving grant results
* The report addresses compliance with each of the terms of the grant  
  Are all of the above criteria met? If no, circle those not met and perform follow-up until all elements are met.  
    
   ☐ YES ☐ NO

1. Is the grant complete? ☐ YES ☐ NO
2. If yes, is a final report in the file? ☐ YES ☐ NO
3. If yes, does the final report also include the following?
4. All expenditures made from such funds (including salaries, travel, and supplies)
5. Progress towards achieving the goals of the grant
6. If the grant was for capital expenditures by a private foundation grantee, have reports also been obtained for the two years after the completion of the grant also indicating that neither the principal nor the income from the grant funds nor the equipment purchased with the grant funds has been used for any purpose which would result in a taxable expenditure pursuant to IRC section 4945(d) (and is the Foundation reasonably satisfied that this is the case)?

☐ YES ☐ NO

**EXHIBIT C:** **PRE-GRANT INQUIRY SUPPLEMENT**

**To be completed for new organizations (i.e. if Exhibit B question 1C is answered as yes).**

Identify the following items obtained/ activities conducted:

**Contact:**

Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Phone number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Email address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**References:**   
Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Phone number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Email address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Findings: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  
 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Check all that were used (these are samples) and include in file:

☐ Background checks on principals

☐ Organizational history

☐ List of board members

☐ Audited financial statements

☐ Projects of grantee

☐ Annual report

☐ Organization budgets

☐ Other, describe: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Is project achievable? ☐ YES ☐ NO

**EXHIBIT D – LOBBYING AND POLITICAL ACTIVITIES REVIEW**

Use this Exhibit D if organization is involved in substantial amounts of issue advocacy or otherwise indicates that it will be involved in non-incidental amounts of lobbying activities.

* + - 1. **POLITICAL ACTIVITY**

1. Does the grant request contain plans for political intervention (I.e., information about a policymaker who is also a candidate in an upcoming election, activities that are intended to assist a candidate)? ☐ YES ☐ NO
2. Does the grantee’s website (or other materials, if provided) contain indicia of political intervention (support or opposing a political candidate, links to campaign websites, or lists of candidate positions)? ☐ YES ☐ NO

***If either question is answered “yes,” the grant should be reevaluated since the grantee could be jeopardizing its tax-exempt status or the Foundation’s funds could be construed to support political activity.***

1. Is the grant request for activities involving campaigns, elections, or political activity (voter registration, voter protection, polling regarding an election, etc.)? ☐ YES ☐ NO
   1. If yes, has the Foundation’s attorney reviewed these expenditures for political content and concluded that no such content is present? ☐ YES ☐ NO

***If no, continue.***

* 1. Has the organization’s counsel reviewed these expenditures for political content and concluded that no such content is present? ☐ YES ☐ NO

***If no, reevaluate the grant. Consider requesting the grantee to resubmit the grant request without including any such lobbying activities. If yes, verify that the Foundation does not have any information that contradicts or questions this advice before the grant is made.***

* + - 1. **LOBBYING ACTIVITY**

1. Does the grant request contain plans or a budget for direct or grassroots lobbying or does the information contained on Schedule C to the organization’s Form 990 show significant lobbying expenses? ☐ YES ☐ NO
   1. If yes, is the grantee a private foundation? ☐ YES ☐ NO

***If yes, no grant should be given since private foundations cannot engage in lobbying. If no, continue.***

* 1. If the grantee is a public charity, is the amount of the Foundation’s grant expected to be more than the planned non-lobbying expenditures in the budget? ☐ YES ☐ NO

***If yes, reevaluate the grant. Consider requesting that the grantee rewrite the grant request.***

1. If the grant request is for general operating funds, does the organization’s budget contain expenditures for direct or grassroots lobbying? ☐ YES ☐ NO
   1. If yes, is the amount of the Foundation’s general purpose grant expected to be more than the planned non-lobbying expenditures in the budget? ☐ YES ☐ NO

***If yes, reevaluate the grant. Consider reducing the amount of the grant or making the grant for a specific purpose which excludes any lobbying activities.***

1. Does the grant request or organizational budget contain substantial expenditures for public communications regarding issue advocacy? ☐ YES ☐ NO
   1. If yes, has the Foundation’s attorney reviewed these expenditures for lobbying or political content and concluded that no such content is present? ☐ YES ☐ NO

***If no, continue.***

* 1. Has the organization’s counsel reviewed these expenditures for lobbying or political content and concluded that no such content is present? ☐ YES ☐ NO

***If no, reevaluate the grant. Consider requesting the grantee to resubmit the grant request without including any such lobbying activities. If yes, verify that the Foundation does not have any information that contradicts or questions this advice before the grant is made.***

* + - 1. **FOLLOW UP**

If a grantee submits reports to the Foundation, this Exhibit D should be revisited.

* + - 1. **AFFILIATED ORGANIZATIONS**

1. Does the grantee have an affiliated section 501(c)(4) organization and/or PAC?

☐ YES ☐ NO

* 1. If yes, does the grantee’s website (or other materials, if provided) clearly delineate between the section 501(c)(3) and section 501(c)(4) and PAC? Does the website and materials correctly use the corporate names (and different logos)? Are the advocacy and political activities segregated? ☐ YES ☐ NO

***If no, the grant should be reevaluated. Consider further conversations with the grantee to determine if the 501(c)(3) is appropriately segregating its activities from those of an affiliated 501(c)(4) or PAC.***

**EXHIBIT E – FOLLOW-UP**

Visits to the grant recipients by Foundation staff are to be documented in the grant files. Staff should also document when they attend grantee functions (such as programs, award dinners, etc.) to show that such “quid pro quo” items are used in connection with the Foundation’s charitable mission. Please document below.

A. Record of site visits:

|  |  |  |
| --- | --- | --- |
| **DATE** | **ATTENDEES** | **ACCOMPLISHMENTS/ISSUES** |
|  |  |  |
|  |  |  |
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|  |  |  |
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B. Record of events attended:

|  |  |  |  |
| --- | --- | --- | --- |
| **DATE** | **EVENT** | **PURPOSE** | **FOUNDATION ATTENDEES** |
|  |  |  |  |
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C. Phone Contacts:

|  |  |  |  |
| --- | --- | --- | --- |
| **DATE** | **NAME** | **TELEPHONE NUMBER** | **PURPOSE** |
|  |  |  |  |
|  |  |  |  |
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**SPECIAL INSTRUCTIONS**

1. **Grant Agreement to use**
   1. None, not permitted:
      1. Type III, non-functionally integrated supporting organization
      2. Political or lobbying organization
   2. Charity:
      1. 501(c)(3) public charity other than a controlled 509(a)(3) supporting organization
      2. Private operating foundation
   3. Private non-operating foundation
      1. Private non-operating foundation
      2. Controlled public charity
      3. Controlled Type I, II, or functionally integrated Type III supporting organization
   4. Other:
      1. Taxable organization
      2. Any organization not described above
2. **Typing the 501(c)(3) organization**
   1. Form 990 Schedule A is a very useful tool
   2. Form 990 Part 1
      1. Per se public charities: boxes 1 to 6
      2. Box 7 and 8 requires more than 1/3 of public support from the broad public
         1. Grants from organizations other than public charities or governmental organizations are limited to 2% of total support – the excess should appear on line 5
         2. If prior grantee of the Foundation and the Foundation knows it gave more than 2% of the amount on line 11(f) in the previous 5 years, if nothing appears on line 5 – then that is a good sign that the schedule may not have been prepared correctly
         3. See part II line 14 – this should be more than 33 1/3% - the higher the number the better.
      3. Box 9 requires more than 1/3 of public support from the broad public and no more than 1/3 of total support from investment income
         1. This category is typically used by organizations that collect gross receipts as opposed to just charitable contributions
         2. Grants from disqualified persons (which includes substantial contributors) are excluded from the numerator and should appear on line 7a of part III
         3. A substantial contributor is a person who contributed an aggregate amount of more than 2% of the total contributions received by the organization
         4. See Part III line 15 – should be more than 33 1/3 % - the higher the better
         5. See part III line 17 – this must be less than 33 1/3% - the lower the better
      4. **All of above will use the public charity grant agreement unless it is controlled by the Foundation**
      5. Box 11 – recommend contributions not be made to these organizations. For those with box 11 checked – there is generally a public charity that is supported and may be a good alternative for a grant.
         1. However, if they have an IRS determination letter that shows type I or II, then grants to them would be OK and would not require expenditure responsibility
      6. Box 11 d – not permitted to contribute to this type of organization
3. **Tipping considerations**
   1. This only applies to public charities, and specifically to 509(a)(1) and (a)(2) public charities – boxes 7, 8 and 9 of Form 990 Schedule A Part I) and is intended to look at whether the public charity would become a private foundation as a result of contributions by the Foundation
   2. This is a rolling 5 year test that is reflected on Form 990 Schedule A part II or III
   3. The Form 990 you will find on Guidestar is likely to be a year or more old. However, it is useful as a starting point.
   4. For box 7 and 8 organizations:
      1. Consider how the Foundation’s contributions for the past 4 years, including the proposed grant, compares to 2% of the amount shown on part II line 11(f). if the total of these grants is more than 2% of line 11f, then perform the following calculation:
         1. Revise line 6: Prior line 6 + the proposed grant less the excess determined above
         2. Revise line 11(f) : Prior line 11f + the proposed grant
         3. Recalculate line 14 by dividing (1) by (2) – result should be more than 33 1/3%. If over 45% - no further inquiry. If under 45%, consider further inquiry of the proposed grantee.
   5. For box 9 organizations:
      1. Consider how the Foundation’s contributions for the part 4 years, included the proposed grant, compares to 2% of the amount shown on part III line 13(f). If the total is more than 2% of this amount, then perform the following calculation:
         1. Add the proposed grant (as well as prior grants) to this grantee to the line 7a and correspondingly reduce the line 8 amount
         2. Add the proposed grant to the line 13 amount
         3. Divided (1) by (2) - result should be more than 33 1/3%. If over 45%, no further inquiry. If under 45%, consider further inquiry of the proposed grantee.
   6. Note – above revised calculations do have flaws –
      1. The organization may have already limited the amount of prior contributions by the Foundation in their Schedule A calculations. However, there is no way, without further inquiry of the grantee, for the Foundation to know whether that did in fact occur and the amount.
      2. The calculation does not reflect other potential grantees in the current year or even total support for the current year. Thus, the above is just used as a tool to identify a potential issue and when to make further inquiries of the charitable organization.
4. **Disqualified person includes:**
   1. A person (including an individual, corporation, partnership, trust, estate, or other private foundation) standing in one or more particular relationships with respect to a private foundation, its trustees, and its founders. The following are a few examples of a disqualified person:
   2. Substantial contributor — a person who contributed an aggregate amount of more than 2 percent of the total contributions received by the private foundation before the close of its tax year in which the contribution is received by the private foundation from that person
   3. Foundation manager — an officer, director, or trustee of the private foundation, or an individual having powers or responsibilities similar thereto
   4. Certain 20 percent owners — an owner of more than 20 percent of the total combined voting power of a corporation, the profits interest of a partnership, or the beneficial interest of a trust or unincorporated enterprise, any of which is a substantial contributor to a private foundation
   5. Family members — a member of the family of an individual who is a substantial contributor, a foundation manager, or one of the previously discussed 20 percent owners