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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Grantee Type | IRC | Described In | Form 990 Schedule A –Public Charity Status | Expenditure Accounting |  |  | Qualifies and a distribution | Distribution requirement | Grant Agreement |
| Tax Exempt Organizations | 501(c)(3) |  |  |  |  |  |  |  |  |
| Private Foundation | 509 |  |  | Yes |  |  | Yes | Meets 4942(g)(3) |  |
| Private Foundation | 509 |  |  | Yes |  |  | No | Does not meet 4942(g)(3) |  |
| Public Charity | 509(a)(1)  Exception to 509 | 170(b)(1)(A) | Lines 1-8 | No | General public support | United Way, Red Cross | Yes |  |  |
| Public Charity | 509(a)(2) |  | Line 9 | No | 33% supported by fees, memberships | Theaters, retirement communities | Yes |  |  |
| Public Charity Supporting Organization Type I | 509(a)(3) (B)(i) |  | 11 a  See 11 a-h | No | Operated, supervised, controlled by Public Charity 509(a)(1) or (2) |  | Yes |  |  |
| Public Charity Supporting Organization Type II | 509(a)(3) (B)(ii) |  | 11 b  See 11 a-h | No | Supervised or controlled in connection with Public Charity 509(a)(1) or (2) |  | Yes |  |  |
| Public Charity Supporting Organization Type III | 509(a)(3) (B)(ii) |  | 11 c  See 11 a-h | No | Operated in connection with Public Charity 509(a)(1) or (2) | Functionally Integrated | Yes |  |  |
| Public Charity Supporting Organization Type III | 509(a)(3) (B)(ii) |  | 11 d  See 11 a-h | Yes | Operated in connection with Public Charity 509(a)(1) or (2) | Non-functionally integrated | No |  |  |
| Private Operating Foundation | Exempt operating foundation  4940(d) | 4942(j)(3) |  | Yes | Not controlled |  | Yes |  |  |
| Private Operating Foundation | Exempt operating foundation  4940(d) | 4942(j)(3) |  | Yes | Controlled |  | Yes | Meets 4942(g)(3) |  |
| Private Operating Foundation | Exempt operating foundation  4940(d) | 4942(j)(3) |  | Yes | Controlled |  | No | Does not meet 4942(g)(3) |  |
| Exempt operating foundation | 4940(d |  |  |  |  |  |  |  |  |

4942(g)(3) - The contribution is counted as a qualifying distribution only if the grantee places an equivalent amount in the active charitable stream within 12 months after the tax year in which the contribution is received. Characterization of the donee’s qualifying distribution is made at the end of the tax year succeeding the contribution.

Controlled - An organization is controlled by a foundation or one or more disqualifying persons with respect to the foundation if any of the persons may, by aggregating their votes or position of authority, require the donee organization to make an expenditure or prevent the donee organization from making an expenditure. Imposition of budgetary control does not constitute control. The controlled organization may be exempt or nonexempt.