

# INTERNATIONAL GRANTMAKING

with the San Francisco Foundation

We partner with donors to support the causes they care about—in the Bay Area, across the country, and around the world. Giving internationally requires professional expertise and careful documentation to ensure compliance with all requirements set forth by the IRS.

## FEATURES

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**GRANT AMOUNT:** The minimum amount for an international grant is \$10,000.

**ELIGIBILITY:** Many international organizations have affiliations with U.S.-based nonprofits, and giving through these domestic organizations avoids the vetting and costs associated with international grantmaking. If an organization is based outside the U.S. and does not have 501 (c) (3) status under the IRS, the San Francisco Foundation facilitates grants using either of two required methods: Expenditure Responsibility and Equivalency Determination (see details on reverse side).

**LIMITATIONS:** By law, grants to international organizations cannot be made for capital expenditures, lobbying or election-related activities. Grants made using the Expenditure Responsibility process must be designated for a specific charitable program and cannot be used for general operating support.

**TIMELINE:** The time to make an international grant depends on the responsiveness of the prospective grant recipient, the translation of documents if necessary, and other factors. The process may take several weeks to a few months.

**FEES:** The fee for international grantmaking depends on the method of due diligence and may be paid as an expense from the donor advised fund (see details on reverse side).



**San Francisco  
Foundation**

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# METHODS AND FEES

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International grants must comply with IRS rules, and the San Francisco Foundation uses a consultant with deep expertise in this area. This helps to protect donors and the foundation from any adverse tax consequences. The foundation uses the following methods for conducting due diligence and processing international grants:

## 1. EXPENDITURE RESPONSIBILITY (best for a single grant)

The foundation tracks the use of charitable funds by executing a written agreement with the charity and requiring reports on the use of funds.

### FEE SCHEDULE

- **Grants up to \$100,000** ..... \$850 per grant
- **Grants between \$100,000 to \$499,999** ..... \$1,000 per grant
- **Grants between \$500,000 to \$999,999** ..... \$1,100 per grant
- **Grants above \$1 million** ..... \$1,200 per grant

## 2. EQUIVALENCY DETERMINATION (may be best for repeated grants to the same organization)

Under this option, the foundation makes a determination that an organization is the foreign equivalent of a U.S. public charity. As part of this process, our consultant requests and reviews materials such as governing documents and financial data from the organization, conducts mandatory screenings against U.S. government watch lists, reviews foreign country regulations affecting both a grantmaker and recipient organization, and coordinates a grant agreement. If the equivalency determination is successful, the organization would be eligible to receive additional grants without additional vetting or fees for two years. After that, the organization's status may be re-certified.

### FEE SCHEDULE

- **New equivalency determination** ..... \$1,700
- **Re-certification (after two years)** ..... \$850
- **Existing equivalency determination available** ..... \$250\*

\* When an organization has received an equivalency determination within less than two years for another international grant.