



United Way of Tucson
and Southern Arizona

Philanthropic Fund Distribution Guidelines

THANK YOU FOR HELPING MAKE A DIFFERENCE WITH YOUR GIFT!

Charitable Organizations:

Distributions may be made to organizations to which contributions are tax deductible. These organizations, which, at the time of distribution, are within the following sections of the Internal Revenue Code as it now exists or is amended: 170(c); 2055(a); 2522(a). These are organizations to which an individual may donate assets and receive a deduction for: (a) income taxes; (b) gift taxes; or (c) estate tax purpose.

Distribution Minimum:

Each distribution must be a minimum of \$100.

Distribution Recommendation Limitations:

Distributions from the United Way Philanthropic Funds may not be used for any pre-existing pledge or private benefit (such as school tuition or scholarships sent directly to individuals, dues, membership fees, benefit tickets, or goods bought at charitable actions). Nor may distributions be used for political contributions or to support political campaign activities.

Note: A pledge is a verbal or written promise to make a gift to charity. Typically, the amount of the gift is specified at the time the pledge is made. "Pre-existing" means that the pledge was made prior to the submission of the distribution recommendation to the United Way. If you wish to respond to a solicitation from a charity, please let the charity know you will make a recommendation to United Way to consider a distribution to the organization. Any distribution recommendation received for a disallowed purpose will not be approved.

Distribution Guidelines:

- (a) United Way is not able to forward any enclosures with distributions.
- (b) United Way must make distribution checks payable to the recipient organization's legal name, which may be different from the common use name and mail the checks to the organization's official address.
- (c) Your recommendation is subject to review and approval by the United Way.
- (d) Upon receipt of the recommendation, please allow up to 10 business days to approve and process the distribution.
- (e) You may request that the distributions be issued in the future – on a specific date (e.g. December 20, 20xx) or at recurring intervals (e.g. monthly, quarterly, semi-annually). As with other distributions, confirmation of the distribution will be mailed to you when the distribution has been issued.

United Way Philanthropic Fund Program Administrator:

Should you have questions, please contact the Continuum of Caring representative at 520-903-9000 extension 150.