

# Enhanced Expenditure Responsibility

CAF America can expedite charitable donations to more than **1.8 million organizations** in **120 countries** around the globe



CAF America's Enhanced Expenditure Responsibility service provides unparalleled assurance that your gifts are used for their intended purposes.

We go above and beyond the IRS requirements of Expenditure Responsibility (ER), which is one of two tools the IRS provides for cross-border giving. ER enables US grantmakers to grant funds to charitable projects or organizations not recognized as 501(c)(3) public charities.

## ER REQUIRES THE FOLLOWING STEPS

- Pre-grant inquiry by grantmaker
- Written grant agreement between grantmaker and grantee
- Annual report detailing expenditures by grantee
- Grantee maintaining a separate account for grant funds
- Detailed reports to the IRS by grantmaker on expenditures

## GIVE WITH CONFIDENCE

As the leader in cross-border giving, CAF America's due diligence processes ensure that the beneficiaries of your advised grants are in compliance with the law, as well as our established best practices. Guided by CAF America's 3Rs of International Grantmaking — **regulatory compliance, risk mitigation, and reputation protection** — our services ensure safe and effective international giving.

CAF America has more than 30 years of expertise in making international grants based on ER or ED (Equivalency Determination), the two tools the IRS provides for cross-border giving. Our expert staff is here to help you to determine which one is most appropriate for your situation. To learn more about how the validation of foreign charitable organizations works, read our blog: ED vs. ER: Which is Right for You? To learn more about ED, see CAF America's informational material on Equivalency Determination.



## QUESTIONS?

To learn more about CAF America's bespoke services, contact us at [info@cafamerica.org](mailto:info@cafamerica.org) or call our office at **+1 202-793-2232**.

## PRICING

### Option 1: Validation with Grant Recommendation \$400

CAF America validates the charity alongside your grant recommendation.

### Option 2: Validation without Grant Recommendation (Pre-Validation) \$500

CAF America validates the charitable project or organization without a grant suggestion from a donor. Can be requested/paid for by either a charity or a future donor.

Pre-validated & validated charitable projects and organizations can receive grants suggested by any CAF America donor without an additional validation fee, until eligibility expires.