

# EQUIVALENCY DETERMINATION



CAF AMERICA CAN EXPEDITE CHARITABLE DONATIONS TO **MORE THAN 1.8 MILLION ORGANIZATIONS IN 110 COUNTRIES** AROUND THE GLOBE

CAF America's comprehensive Equivalency Determination (ED) service is the method by which we collect information on a foreign charitable organization in order to make a "good faith determination" as to whether or not it is the equivalent of a United States public charity described in sections 501(c)(3) and 509(a) of the Internal Revenue Code.

## The CAF America Advantage

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

## Two Options to Make Equivalency Determination Work for You

You can recommend any charity, anywhere in the world, for CAF America's ED service and expert due diligence. You have the option to work with CAF America as the grantmaker, or to have a standalone ED certificate issued for your own grantmaking activities.

### ED with CAF America Grantmaking

- CAF America handles all of the administrative duties associated with making the grant
- All grants are transmitted via wire transfer

#### Pricing

\$1,000 per new ED  
\$500 to renew an expired ED

### Donor Advised Fund Fees

*Minimum Initial Contribution: \$5,000. Charges are made as contributions are received.*

5% of the first \$500,000  
3% of the next \$500,000  
1% of the next \$2,000,000  
0.5% of any additional amount

### Donor Advised Gift Fees:

*Charges are made per gift.*  
8% of the first \$100,000 (*minimum fee \$80*)  
4% of the next \$200,000  
1% of all funds over \$300,000

### Standalone ED Certificate

- You retain the ability to conduct all grantmaking activities
- The ED certificate is issued to you, in your organization's name

#### Pricing

**\$2,500** for ED for an organization that has never been validated  
**\$1,250** to recertify ED for an expired organization  
**\$250** for an ED certificate for an already-eligible organization



#### QUESTIONS?

Give us a call at  
**202-793-2232**

CAF America has more than 27 years of experience in making international grants based on Equivalency Determination or Expenditure Responsibility, the two tools the IRS provides for international grantmaking. CAF America's expert staff is there to help you to determine which one is most appropriate for your situation. To learn more about Expenditure Responsibility (ER), the other tool made available by the IRS for cross-border giving, see CAF America's material on our Enhanced Expenditure Responsibility (EER) process.