**Oregon State Council**

**2018 - 2019**

**ESA FOUNDATION Turn-Around Funds**

 This portion of the ESA Foundation enables ESAMC members and outside members of the Foundation to legally obtain contributions from businesses or individuals to contribute to philanthropic projects and/or organizations.

 Depending on the status of the donor, these contributions may be tax deductible. The Turn-Around fund consists of internally funded grants. The ESA Foundation Turn-Around Fund may be used by the ESA Foundation’s membership, individual, chapter, district, regional, state, International Council or outside entities.

 As the non-profit world continues to grow, regulatory agencies are taking a closer look at these entities. As a 501© 3 non-profit entity the ESA Foundation Board of Directors met in 2002-2003 with IRS agents to be certain the ESA Foundation was operating within the 501©3 guidelines as outlined by the IRS. As a result of that consultation, the ESA Foundation Board of Directors adopted the following policy for the Turn-Around Fund.

1. Checks sent to the Turn-Around Fund must be made payable to the ESA Foundation.
2. Checks or donations must be for $25 or more.
3. ESA Foundation Turn-Around Fund checks may only be issued to other IRS designated 501©3 charitable organizations. The recipient entity’s 501©3 valid determination or exemption letter, and EIN# must accompany the request.
4. ESA Foundation Turn-Around Fund checks not cashed within 120 days of the date of issue will be considered a donation to the ESA Foundation General Fund.
5. The IRS does not allow the following:
	1. Turn-Around checks issued directly to an individual or re-issued to a chapter or state council.
	2. ESA Disaster Fund
	3. State/Regional Love or Care Funds

**NOTE:** The EIN# for St Jude Children’s Research Hospital is 62-06-46012. A list of 501©3 approved organizations will be compiled, updated as needed and accessible through the ESA Foundation website.

If you are uncertain about your charity/organization, you can check them out on the following website: [www.guidestart.com](http://www.guidestart.com/) . This site lists almost all IRS authorized 501©3 entities.