



Help's on the Way

6784 Edwards Road
Belleville, MI 48111-1136
IRS-EIN 38-3590783
(734)776-3184
FAX (734)699-8756
www.helpsontheway.org

Policy Name: Sponsorship and Grant Policy

Policy Adoption Date: December 10, 2002

When, in the due course of operating as a 501 (c) (3), non-profit corporation, a voting majority of the officers and directors of Help's on the Way, may determine that financial assistance in the form of an individual sponsorship or grant is an appropriate board action:

- a. The sponsorship/grant application form (**see page two**) must be filled out completely, signed by the individual being sponsored and/or the person receiving the grant, and signed by the organization representative who is recording the individual's information on the sponsorship/grant application form.
- b. After an initial determination is made to consider a sponsorship or grant of financial assistance, action and approval by the board of directors is required by a majority vote of the board of directors before such sponsorship or grant is awarded. In any and all cases, the decision to approve or deny sponsorships or grants rests entirely within the powers of the board of directors of Help's on the Way.
- c. In any and all cases of individual sponsorships and/or grants, IRS guidelines must be followed in full as they appear below.

REV-RUL, SECTION 501 – EXEMPTION FROM TAX ON CORPORATIONS, CERTAIN TRUSTS, ETC.,

Rev. Rul. 56304, 1956-2 CB 306, (Jan. 01, 1956)

Rev. Rul. 56-304, 1956-2 CB 306

Section 501. – EXEMPTION FROM TAX ON CORPORATIONS, CERTAIN TRUSTS, ETC.

Organizations privately established and funded as charitable foundations which are organized and actively operated to carry on one or more of the purposes specified in section 501 (c) (3) of the Internal Revenue Code of 1954, and which otherwise meet the requirements for exemption from Federal income tax are not precluded from making distributions of their funds to individuals, provided such distributions are made on a true charitable basis in furtherance of the purposes for which they are organized. However, organizations of this character which make such distributions should maintain adequate records and case histories to show the name and address of each recipient of aid: the amount distributed to each; the purpose for which the aid was given; the manner in which the recipient was selected: and the relationship, if any, between the recipient and (1) members, officers, and trustees of the organization, (2) a grantor or substantial contributor to the organization or a member of the family of either, and (3) a corporation controlled by a grantor or substantial contributor, in order that any or all distributions made to individuals can be substantiated upon request by the Internal Revenue Service.

For questions or additional information related to this policy, please write to:

Help's on the Way
6784 Edwards Road
Belleville, Michigan 48111-1136

Or, contact us on the web www.helpsontheway.org

Psalm 46:1 "God is our refuge and strength, an ever-present help in trouble."

**Help's on the Way
Sponsorship / Grant Application**

Applicant Name: _____

Date of Birth: _____

Street Address: _____

City, State and Postal Zip Code: _____

Michigan Drivers License #: _____

Or

State of Michigan I.D. #: _____

Date of application: _____

Amount Requested: _____

Purpose of Sponsorship / Grant: _____

Manner used to select recipient: _____

Method(s) whereby recipient will maintain adequate records / receipts: _____

Please list the relationship(s), if any, between the recipient and (1) members, officers, and trustees of the ministry, (2) a grantor or substantial contributor to the ministry or a member of the family of either, and (3) a corporation controlled by a grantor or substantial contributor, in order that any or all distributions made to individuals can be substantiated upon request by the Internal Revenue Service.

Interview conducted by (Ministry representative): _____

Date of interview: _____

Date approved by majority vote of the Board of Directors of Help's on the Way: _____

Signature of Executive Director: _____ Date: _____

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