

THE CARL GELLERT AND CELIA BERTA GELLERT FOUNDATION

FREQUENTLY ASKED QUESTIONS

In order to assist you with the submission of a grant request in 2012, we have provided some guidance from frequently asked questions (FAQ) about our process. We hope this is helpful. You may of course contact us at any time via email at info@gellertfoundation.org or by phone at (650) 985-2080.

Deadline

Grant Request Application Form

IRC 501(c)(3) Tax Exempt Classification Documentation

IRC 509(a)(1) Not a Private Foundation / 170(b)(1)(A) Public Charity Classification

Financial Reporting Documentation

Full proposal

General

DEADLINE

What is the deadline for delivery of our grant request?

Your request, with all required documents, must be received in our office no later than August 15, 2012.

Is it possible to get an extension to this deadline?

No. In fairness to all applicants, no extensions are granted.

If we mail all or any part of our request on or prior to August 15, 2012, will that be considered as received on August 15, 2012?

No. A postmark or other evidence of mailing will not be accepted. The complete request, as outlined in our 2012 Application Guidelines and Submission Requirements, must be received in The Foundation office no later than August 15, 2012.

If we use a commercial delivery service such as FedEx or UPS and it was picked up for delivery prior to August 15, 2012 will it be considered as received on time if it is not in your office by August 15, 2012?

No. The completed submission, as outlined in our 2012 Application Guidelines and Submission Requirements, must be received in our office no later than August 15, 2012. The failure of the commercial delivery service to deliver it to our office will not be considered.

If we use a courier or messenger service to deliver the package on or before August 15, 2012 and they do not complete their delivery by August 15, 2012 will that be considered as received in your office?

No. The completed submission, as outlined in our 2012 Application Guidelines and Submission Requirements, must be received in our office no later than August 15, 2012. The failure of the courier or messenger service to deliver it to our office will not be considered.

I have a question that is not answered in these FAQs. What should I do?

If the answer to your question cannot be found here or in the 2012 Application Guidelines and Submission Requirements, you may contact Marie Bentley, Administrative Director, at 650-985-2080 or info@gellertfoundation.org.

GRANT REQUEST APPLICATION FORM

May we recreate this form on our computer?

No. We do not allow recreated or modified Grant Request Application forms, as when this was allowed in the past, required information was omitted from the form. Also, due to the high volume of requests received, a standard form expedites the review and data entry process.

If our information will not fit on the Application form, may we continue the information on the back of the form or on another page, or enter “refer to proposal” on the Application form?

No. All information required on the Application form must be contained on this one page. Due to the high volume of requests that we receive, a standard form expedites the review and data entry process.

If one or more of the line items on the Application form does not apply to our organization, may we leave that item blank or enter “Does Not Apply”?

No. All line items apply to all organizations submitting an Application form and must be completed in order to be considered.

We applied to your Foundation previously or received a grant from your Foundation. Must we complete another Application form?

Yes. A new Grant Request Application form must be completed each year for the year to which it applies. (This year's form must be for 2012.)

May we FAX or email the Application form?

No. We only accept hard copies with an original signature.

Our Application form was returned because it was incomplete or not signed. May we submit the Application after August 15, 2012 if we have submitted the remainder of our proposal?

No. All required information, including the signed Application form, must be received in our office no later than August 15, 2012.

Does the signature on the Application form need to be an officer of our organization?

No. Our only requirement is that it is an original signature of a member of your organization who is authorized to sign the request.

Our current organization name differs from our letterhead or IRS exemption letter or Form 990/990EZ/990N. What name should we enter on the Application form under “Name of Organization Applying for Grant”?

Please enter the current name of your organization and refer to Items 2.A. and 2.B. on Page 2 of our 2012 Application Guidelines and Submission Requirements for supporting documentation requirements.

I have a question that is not answered in these FAQs. What should I do?

If the answer to your question cannot be found here or in the 2012 Application Guidelines and Submission Requirements, you may contact Marie Bentley, Administrative Director, at 650-985-2080 or info@gellertfoundation.org.

501(c)(3) TAX EXEMPT CLASSIFICATION DOCUMENTATION

What does 501(c)(3) mean?

501(c)(3) is a classification issued by the Internal Revenue Service determining that your organization is exempt from filing federal income tax.

If our organization is not 501(c)(3), can we still apply to your Foundation?

No. We only accept requests from organizations that are exempt from filing federal income tax under Section 501(c)(3) of the Internal Revenue Code that are also considered public charities under Sections 509(a)(1) and 170(b)(1)(A) of that code.

What is a 501(c)(3) final determination letter and why is it required?

This is a letter issued by the Internal Revenue Service classifying an organization as exempt from filing federal income tax under IRS Section 501(c)(3). We require this document, as we are only allowed to fund tax exempt organizations.

We are 501(c)(3), but are unable to locate our determination letter. Can we still apply for a grant?

No. A determination letter is required in our office no later than August 15, 2012 in order to be considered. You should be able to receive written confirmation of your 501(c)(3) tax exempt status by contacting the IRS.

Our DBA is different from the organization name on our IRS determination letter and your guidelines state that the name of our organization must be the same on all required documentation. How do we meet this requirement?

Please refer to Item 2.A. on Page 2 of our 2012 Application Guidelines and Submission Requirements.

Our organization name has changed since our determination letter was issued and your guidelines state that the name of our organization must be the same on all required documentation. How do we meet this requirement?

Please refer to Item 2.B. on Page 2 of our 2012 Application Guidelines and Submission Requirements.

We do not have such a letter, as we are a religious organization covered under a Group Ruling. Does this requirement apply to us?

Yes. Please refer to Item 2.C. on Page 2 of our 2012 Application Guidelines and Submission Requirements.

We applied to your Foundation previously or previously received a grant from your Foundation. Must we resubmit this 501(c)(3) documentation?

Yes. Due to the volume of requests that we receive each year, we are unable to maintain files for individual organizations.

I have a question that is not answered in these FAQs. What should I do?

If the answer to your question cannot be found here or in the 2012 Application Guidelines and Submission Requirements, you may contact Marie Bentley, Administrative Director, at 650-985-2080 or info@gellertfoundation.org.

509(a)(1) NOT A PRIVATE FOUNDATION / 170(b)(1)(A) PUBLIC CHARITY CLASSIFICATION DOCUMENTATION

What does 509(a)(1) and 170(b)(1)(A) mean?

509(a)(1) and 170(b)(1)(A) are classifications issued by the Internal Revenue Service determining that your organization is “not a private foundation” and is a “public charity”.

If our organization is not classified as a public charity under 509(a)(1) and 170(b)(1)(A), can we still apply to your Foundation?

No. We will only accept requests from organizations that are classified as public charities under IRS Section 509(a)(1) and 170(b)(1)(A) that can provide documentation of such from the IRS.

The letter we have on file from the IRS does not make this classification. How do we meet your requirement?

This classification is generally on the IRS letter classifying an organization as 501(c)(3). However, sometimes the IRS issues a separate letter for this classification. Only organizations that can provide IRS verification of this status no later than August 15, 2012 can be considered for a grant.

The IRS letter we have on file states that we can reasonably expect to be treated under this classification during our Advance Ruling Period. Will this letter suffice?

As long as the Advance Ruling Period expired after June 9, 2008, yes. If not, please refer to Item 3.A. on Page 3 of our 2012 Application Guidelines and Submission Requirements.

We do not have such a letter, as we are a religious organization covered under a Group Ruling. Does this requirement apply to us?

Yes. Please refer to Item 2.C. on Page 2 of our 2012 Application Guidelines and Submission Requirements.

We applied to your Foundation previously or previously received a grant from your Foundation. Must we resubmit this 509(a)(1) / 170(b)(1)(A) documentation?

Yes. Due to the volume of requests that we receive each year, we are unable to maintain files for individual organizations.

I have a question that is not answered in these FAQs. What should I do?

If the answer to your question cannot be found here or in the 2012 Application Guidelines and Submission Requirements, you may contact Marie Bentley, Administrative Director, at 650-985-2080 or info@gellertfoundation.org.

FINANCIAL REPORTING DOCUMENTATION

What do you mean by project budget?

This means a budget for the specific project for which you are requesting funding.

May we submit other financial information in place of a Form 990 or 990EZ?

Only if you are exempt from filing Form 990 and 990EZ or file Form 990N. Please refer to Item 4.A. to 4.D. on Page 3 of our 2012 Application Guidelines and Submission Requirements.

What do you mean by a complete copy of Form 990/990EZ/990N as submitted to the Internal Revenue Service?

This means an exact copy of the Form 990/990EZ, or 990N filing receipt as it was submitted to the Internal Revenue Service. If you referenced any attachments, statements, schedules, etc. on the Form 990/990EZ itself, those attachments, statements, schedules, etc. must also be submitted. This includes Schedule A and B which are required by the Internal Revenue Service for all 501(c)(3) organizations.

Please note that in our experience, many requestors do not take the time to make sure all referenced attachments, statements, and schedules are included with their submission. Unfortunately, this has resulted in incomplete applications that cannot be considered for funding.

The only item(s) missing from our request is/are some of the attachments referenced on our Form 990/990EZ. Will our request be considered in 2012?

No. All required information, including all referenced attachments, must be received in our office no later than August 15, 2012 to be considered in 2012.

Our organization is not required to file a Form 990/990EZ, but we complete a 990N on line. Does this requirement apply to us?

Yes. Please refer to Item 4.A. and 4.C. on Page 3 of our 2012 Application Guidelines and Submission Requirements. This item explains acceptable alternatives.

We are a religious organization, exempt from filing Form 990, 990EZ, or 990N. Does this requirement apply to us?

Yes. Please refer to Items 4.A. and 4.D. on Page 3 of our 2012 Application Guidelines and Submission Requirements for detailed instructions. These items explain the written exemption requirements AND acceptable alternatives to Forms 990/990EZ.

How do we determine our exemption qualification?

Visit the Internal Revenue Service website at www.irs.gov. On the left side of the screen choose the orange box titled "Forms and Pubs". Near the center of the page, under the heading "Download Forms and Publications by" area, choose the bulleted item "Form and Instruction Number PDF". Go to Page 6 and scroll down the listings in the box and choose "Inst 990" (For this purpose, the instructions are the same for Forms 990 and Form 990EZ). Open the PDF and go to Page 6. On the right side you will see the heading "B. Organizations Not Required to File Form 990 or 990 EZ". This explanation will continue on to Page 7.

FINANCIAL REPORTING DOCUMENTATION – PAGE 2

What should our written exemption include?

Written exemption should be on your letterhead and signed by an officer of your organization stating why you are exempt from filing, according the Internal Revenue Service. Examples would include . . .

Please be advised that ABC School is exempt from filing Form 990, 990EZ, 990N because it is a school below college level affiliated with a church or operated by a religious order.

May a religious order submit “group ruling” documentation to meet the above written exemption requirement?

No. Please do not submit “group ruling” documentation to meet this requirement. Written exemption as outlined in the previous answer applies to religious organizations also.

We applied to your Foundation previously or previously received a grant from your Foundation. Must we resubmit written exemption again?

Yes. Due to the volume of requests that we receive each year, we are unable to maintain files for individual organizations.

If our organization is exempt from filing Form 990 and 990EZ, should we send other financial information?

Detailed instructions and requirements for acceptable alternatives to a Form 990 and 990EZ may be found under Item 4.D. on Page 3 of our 2012 Application Guidelines and Submission Requirements. These alternatives are only acceptable if your are exempt from filing Form 990/990EZ **AND** have provided us with a written explanation of exemption as outlined in Item 4.D.1. on Page 3 of our 2012 Application Guidelines and Submission Requirements.

We are a branch of a larger organization. The main office files one Form 990 for all branches. Should we submit additional financial information applicable to our specific location?

Yes. In addition to the main organization’s Form 990, please submit the information detailed in Item 4.A. and 4.D. (not exemption letter) relating specifically to your location.

The most current financial information we have available is from 2010 and more current information will not be available until after August 15, 2012. May we submit the most current information when it is available even if that is after the deadline date?

We would appreciate this supplemental information. However, you are still required to provide the most current information outlined in Item 4 of our 2012 Application Guidelines and Submission Requirements no later than August 15, 2012 for your request to be considered.

I have a question that is not answered in these FAQs. What should I do?

If the answer to your question cannot be found here or in the 2012 Application Guidelines and Submission Requirements, you may contact Marie Bentley, Administrative Director, at 650-985-2080 or info@gellertfoundation.org.

FULL PROPOSAL

If we have submitted several requests in the past or have been a grant recipient for several years, is it necessary to again provide Items 5.A. and 5.B.?

Yes. Due to the volume of requests that we receive each year, we are unable to maintain files for individual organizations. Also, this information can change for your organization from year to year. There is also the possibility that our Board members can change and be unfamiliar with your organization.

Will you accept a proposal that is more than 5 pages?

If your proposal requires more than 5 single pages, you may submit a proposal that is 5 single pages, but 2-sided.

What is an appropriate dollar amount to request in our proposal?

We do not offer recommendations for funding amounts. An applicant should request an amount that they feel is appropriate for their project and organization.

May we submit a request for more than one project or purpose?

No. The Foundation only accepts one request per organization for only one project per year. Since only you know your priorities, we must ask that you choose one project when you submit your request.

I have a question that is not answered in these FAQs. What should I do?

If the answer to your question cannot be found here or in the 2012 Application Guidelines and Submission Requirements, you may contact Marie Bentley, Administrative Director, at 650-985-2080 or info@gellertfoundation.org.

GENERAL

Do you require a Letter of Inquiry?

No, we do not require a Letter of Inquiry.

How do I obtain application guidelines?

2012 Application Guidelines and Submission Requirements may be viewed/printed at this Web site from the home page, requested by US mail via the home page, via info@gellertfoundation.org, or by calling 650-985-2080.

To whom do I address my proposal?

Proposals should be addressed to:

Jack Fitzpatrick, Executive Director
The Carl Gellert and Celia Berta Gellert Foundation
2171 Junipero Serra Boulevard, Suite 310
Daly City, CA 94014

What should my proposal include?

Proposals should include all the required items listed in our 2012 Application Guidelines and Submission Requirements.

How many copies of the full proposal do you need?

One copy only, please.

Do you make grants to individuals?

No. The Foundation only makes grants to tax-exempt organizations which qualify as public charities.

Do you make grants to fiscal sponsors?

No, we do not grant to fiscal sponsors.

What types of organizations or projects do you fund?

The “Grant Recipients” section of our web site lists organizations, projects, and award amounts for our 2011 grant cycle.

What geographic areas do you fund?

The Foundation’s geographic restrictions are to organizations located within the 9 counties of the greater San Francisco Bay Area – Alameda, Contra Costa, Marin, Napa, San Francisco, San Mateo, Santa Clara, Solano, and Sonoma.

GENERAL – PAGE 2

May we contact The Foundation to insure our request was received and/or is complete?

Due to the high volume of requests received, The Foundation responds in writing to all inquiries and requests. You will be notified in writing that your request is complete and will be considered in 2012, requires additional information to be submitted no later than the deadline of August 15, 2012, or was incomplete at deadline and cannot be considered in 2012. Every attempt is made to provide this communication to you within 1 week of receipt.

When may we expect a response to our request?

Board decisions are made annually. Written notification of Board decisions is made to all applicants in late December.

What are the chances of receiving a grant?

A large number of worthy organizations approach The Foundation for support. The process is highly competitive. Even if a project fits within The Foundation's guidelines, it will not necessarily be funded.

Is there a form to use for progress or follow up reports?

No. There is no standard report form. Narrative and financial descriptions of how grant funds were spent should be submitted.

Why was our request denied? Can we speak with someone to obtain specific reasons?

The application process is competitive. The Foundation receives many more requests than it is able to fund and must often make difficult decisions in the allocation of grants. It is our policy not to furnish specific reasons as to why any organization was not selected for a grant.

I have a question that is not answered in these FAQs. What should I do?

If the answer to your question cannot be found here or in the 2012 Application Guidelines and Submission Requirements, you may contact Marie Bentley, Administrative Director, at 650-985-2080 or info@gellertfoundation.org.