



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities

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Taxpayer ID number:

Person to contact:

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UIL: 4945.04-04

LEGEND

B = Program
C = Program
D = Program
F = Program
G = Center
H = City, Country
J = Hospital
M = Number
N = Number
P = Number
Q = Number
R = Number
S = College
T = medical field
U = Date
V = Number
x dollars = dollar amount
y dollars = dollar amount
z dollars = dollar amount

Dear :

You asked for advance approval of your educational grant procedures under Internal Revenue Code (IRC) Section 4945(g)(3).

This approval is required because IRC Section 4945 provides for the imposition of taxes on each taxable expenditure of a private foundation. IRC Section 4945(d)(3) provides that the term "taxable expenditure" includes any amount paid or incurred by a private foundation as a grant to an individual for travel, study, or similar purposes by the individual, unless the grant satisfies the advance approval requirement of IRC Section 4945(g).

Our determination

We approved your procedures for awarding educational grants. Based on the information you submitted, and assuming you will conduct your program as proposed, we determined that your procedures for awarding educational grants meet the requirements of IRC Section 4945(g)(3). As a result, expenditures you make under these procedures won't be taxable.

Description of your request

Your letter indicates you will operate four grant-making programs to provide funding for medical professionals training in the field of T to advance their knowledge of treatment options and modalities for cancer at various treatment sites.

You anticipate awarding up to M grants per year. N grants will be designated to support a research project and P grants will be designated to enable medical professionals training in the field of T to attend the S annual meeting to present a research project or poster presentation on a clinical case in T. Individual grants typically range between x dollars to y dollars per recipient. Grants awarded are one-time, non-renewable research and/or travel grants. You publicize your awards program through direct email campaigns, website promotion, inclusion in your electronic newsletter, podcast promotional recordings, and social media.

B scholarships:

The B scholarships are aimed to broaden awareness and support for cancer education and treatment in developing countries and will enable international travel to assist in radiation oncology related outreach. You will award V grant scholarships to T trainees annually in the amount of y dollars to participate in an international elective in a developing country.

Scholarship Details:

- Travel must last for a minimum of seven days of dedicated time but may extend up to one month.
- The dates of travel must occur while the applicant remains an active resident.
- Written certification of personal permission to travel internationally by the applicant's graduate medical education (GME) office AND chair/program director is required.
- Proof of individual travel and medical-evacuation insurance are required prior to distribution of funds.
- Recipients must submit a written summary with high-resolution photos of their elective rotation for your publications. In addition, recipients must present an account of their experience at the S annual meeting.
- Final acceptance and disbursement of funds is subject to review by your scholarship committee and board of chancellors.
- Failure to comply with program requirements may be subject to award revocation at the discretion of your board of chancellors and resident committee.

C scholarships:

The C scholarships award a one-month international elective rotation at the G in H. The C scholarships provide residents with hands-on experience in the G, which offers both proton and carbon ion therapy. You will award V grant scholarships to T trainees annually in the amount of y dollars.

Scholarship Details:

- The planned dates of travel must occur while the applicant remains an active resident.
- Written certification of personal permission to travel internationally by the applicant's graduate medical education (GME) office and chair/program director is required.
- Proof of individual travel and medical-evacuation insurance are required prior to distribution of funds.
- Recipients must submit a written summary with high-resolution photos of their elective rotation for your publications. In addition, recipients must present an account of their experience at the S annual meeting.
- Final acceptance and disbursement of funds is subject to review and final approval by your scholarship committee, board of chancellors, and the J.
- Failure to comply with program requirements may be subject to award revocation at the discretion of your board of chancellors and resident committee.

D grants:

The D grants are awarded to enhance education and the educational environment for T residents. You will award P grants to T residents annually in the amount of x dollars.

Grant Details:

- Of the x dollars awarded, z dollars will be appropriated towards funding the research project, and z dollars will be awarded three months later in a second installment for the project, or can be used to travel to the S annual meeting.
- Award recipients will be notified approximately 1-2 months after submission, and the first z dollars will be awarded within two weeks of notification.
- Recipients must submit an interim report to the resident committee by U, or submit an abstract at the S annual meeting.
- The second z dollars will be provided after the presentation at the S annual meeting or after the report is provided.
- Final acceptance and disbursement of funds is subject to review by you scholarship committee and board of chancellors.

F grants:

The F grants are awarded to empower resident physicians to take ownership of their research, foster relationships, and contribute meaningful data to the field of T. You will award P grant scholarships to T residents annually in the amount of x dollars.

Grant Details:

- Of the x dollars awarded, z dollars is issued to fund the research project. The remaining z dollars is awarded three months later as a second installment or can be used for travel to the S annual meeting.
- Recipients are notified 1-2 months after submission. The first installment is issued within two weeks of notification.
- Interim Report: Due by U, or via an abstract submission at the S annual meeting.
- Final acceptance and disbursement of funds is subject to review by your scholarship committee and the board of chancellors.

To be eligible for all programs offered, applicants must be either a resident actively training in a T program or a medical student enrolled in medical school and planning a career pathway in T. Approximately Q individuals are eligible to apply annually, which includes T residents and medical students with an interest in T.

For all programs offered, your selection criteria will be based on need and merit. Merit criterion consists of the quality of the application. Each applicant must submit an essay explaining their project, as well as letters of support from their institution or faculty mentor. You do not consider grade point average, extracurricular activities, volunteer work, or community involvement. Need criterion consists of applicants submitting a budget for the project, as well as information concerning any other funding sources available to the applicant to assist with completion of the project such as funding from their institution, funding from additional granting organizations, or funding from industry or other third parties. You do not have a strict need threshold to qualify for assistance. However, the availability of funding is considered when scoring an application against the other submissions being considered. Priority is given to those projects that would not be possible to conduct without your financial support. The quality of the application is determined by your volunteer committee members who rank each submission according to a rubric that includes: study or project design, potential impact on the profession, current treatment protocols, and likelihood of success. Relatives of members of your selection committee, or of your officers, directors, or substantial contributors are not eligible for awards made under your program.

For all programs offered, your selection committee will consist of the resident committee of the S, which is comprised of R volunteer residents, the professional development committee of the S, and your board of directors. The initial review of applications is conducted by the resident committee who in turn submits an initial scoring to the professional development committee, which ensures that the proposed recipients meet the goals of the awards, including adequate documentation of merit and need, and submits their recommendations to your board of directors. Lastly, your board of directors reviews the recommendations and selects the award recipients by a majority vote.

Funding for the projects is provided in two phases, the first to assist with the material costs of the project and the second to assist with travel for the recipient to present their research to the membership at the next annual meeting. Phase one funds are paid to the institution to assist with the material costs they will need to conduct the research project. Phase two of the funding related to travel can be provided to the institution or the individual recipient based on how travel was purchased to enable them to attend and present their research. You do not provide funds to any different entities. By requiring the presentation of all research findings to the membership, you are ensuring that these projects are furthering your exempt purposes of providing educational opportunities to the T community. Furthermore, all recipients are encouraged to publish their research in the Journal of the American College of T. Publication is free for awardees and ensures that the educational content created through your support is distributed widely in the T community.

To ensure funds are used for exempt purposes, awardees will be required to submit their research project in advance of the S annual meeting. If the awardee does not satisfy the terms of the award, they are required to explain why they were unable to meet the terms, and depending on the reasons, they are either given additional time to complete the project, are provided with an alternative research project, or they are required to refund all or a portion of the award to you.

You represent that you will complete the following:

- Arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded,
- Investigate diversion of funds from their intended purposes,
- Take all reasonable and appropriate steps to recover the diverted funds and ensure other grant funds held by a grantee are used for their intended purposes, and
- Withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversion from occurring.

You also represent that you will:

- Maintain all records relating to individual grants including information obtained to evaluate grantees,
- Identify a grantee is a disqualified person,
- Establish the amount and purpose of each grant, and
- Establish that you undertook the supervision and investigation of grants described above.

Basis for our determination

IRC Section 4945 imposes excise taxes on the taxable expenditures of private foundations. A taxable expenditure is any amount a private foundation pays as a grant to an individual for travel, study or other similar purposes. However, a grant that meets all the following requirements of IRC Section 4945(g) is not a taxable expenditure.

- The foundation awards the grants on an objective and nondiscriminatory basis.
- The IRS approves in advance the procedure for awarding the grant.
- The grant is:

- A scholarship or fellowship subject to IRC Section 117(a) and is to be used for study at an educational organization described in IRC Section 170(b)(1)(A)(ii); or
- A prize or award subject to the provisions of IRC Section 74(b), if the recipient of the prize or award is selected from the general public; or
- To achieve a specific objective; produce a report or similar product; or improve or enhance a literary, artistic, musical, scientific, teaching, or other similar skill or talent of the recipient.

To receive approval of its educational grant procedures, Treasury Regulation Section 53.4945-4(c)(1) requires that a private foundation show:

- The grant procedure includes an objective and nondiscriminatory selection process.
- The grant procedure results in the recipients performing the activities the grants were intended to finance.
- The foundation plans to obtain reports to determine whether the recipients have performed the activities that the grants were intended to finance.

Other conditions that apply to this determination

- This determination only covers the grant program described above. This approval will apply to succeeding grant programs only if their standards and procedures don't differ significantly from those described in your original request.
- This determination applies only to you. It may not be cited as a precedent.
- You cannot rely on the conclusions in this letter if the facts you provided have changed substantially. You must report any significant changes to your program to the IRS at:

Internal Revenue Service
Exempt Organizations Determinations
TE/GE Stop 31A Team 105
P.O. Box 12192
Covington, KY 41012-0192

- You can't award grants to your creators, officers, directors, trustees, foundation managers, or members of selection committees or their relatives.
- All funds distributed to individuals must be made on a charitable basis and further the purposes of your organization. You cannot award grants for a purpose that is inconsistent with IRC Section 170(c)(2)(B).
- You should keep adequate records and case histories so that you can substantiate your grant distributions with the IRS if necessary.

We'll make this determination letter available for public inspection after deleting personally identifiable information, as required by IRC Section 6110. We've enclosed Letter 437, Notice of Intention to Disclose - Rulings, and a copy of the letter that shows our proposed deletions.

- If you disagree with our proposed deletions, follow the instructions in the Letter 437 on how to notify us.
- If you agree with our deletions, you don't need to take any further action.

We've sent a copy of this letter to your representative as indicated in your power of attorney.

Please keep a copy of this letter in your records.

If you have questions, you can contact the person shown at the top of this letter.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosures:
Letter 437, Letter 4792

cc: