



Tax Information for Community Fund Management Foundation Pooled Trusts

Community Fund Management Foundation Pooled Trusts report tax information on a calendar year basis. Tax documents will be mailed by March 15 for any pooled trust that had a balance at any point during the prior calendar year.

Tax documents will not be prepared for sub-accounts that had a zero balance during the entire prior calendar year. This means that sub-accounts that paid a setup fee but have had no other deposits will not receive a tax document (e.g., unfunded Master Trusts).

Pooled Trust Type	Tax Document Prepared	Mailed To	Reported on Income Tax Return For *
Pooled Medicaid Payback Trust or Roll-In	Grantor Letter	Designated Advocate	Beneficiary
Irrevocable Master Trust	K-1	Designated Advocate	Beneficiary
Revocable Master Trust	Grantor Letter	Grantor	Grantor

This handout applies to sub-accounts that have been funded and are administered for a living beneficiary. Our trustee, Huntington National Bank, may need to prepare a different tax document if a beneficiary or grantor has died. A person that receives a distribution check from the trust after the death of the beneficiary (known as a remainder distributee) can expect to receive a K-1. The K-1 may be issued in the same year that the remainder distributee received the distribution check although it is more likely the K-1 will be issued the following calendar year. Please notify Community Fund if a beneficiary, designated advocate, grantor, or remainder distributee moves or dies to ensure the correct tax documents are prepared and mailed to the appropriate party.

For questions about the tax document you received from the trustee or if you have not received your tax document for the prior year by March 31, please contact Huntington National Bank's Specialty Trust Department at 866.737.4590.

For all other questions related to a Community Fund Management Foundation Pooled Trust, please contact Community Fund Ohio at 216.736.4540.

*If you have questions about how to report information on your income tax return or to discuss whether you are required to file an income tax return or pay taxes, please talk with your tax preparer. Unfortunately, Huntington and Community Fund cannot answer tax questions and this handout is not intended to provide tax or legal advice.