



Community Fund Ohio
17900 Jefferson Park, Suite 102 • Middleburg Heights, OH 44130
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www.communityfundohio.org

Distribution Policy: Requests for Gift Cards

Pursuant to Federal and Ohio regulations, the purchase of a gift card is income to the trust Beneficiary. Additionally, the purchase of a gift card that could be used to purchase food items is also considered income and/or In-Kind Support and Maintenance (ISM) to the trust Beneficiary. As a result, Community Fund **will deny** any Distribution Request for gift cards.

This policy and other distribution policies are available on our website: www.communityfundohio.org.

Please contact our Distribution Department at 216.736.4540 if you have additional questions.

This policy is consistent with:

- Ohio Administrative Code Sections 5160:1-3-03.1 and 5160:1-3-03.8;
- 20 CFR 416.1102-416.1103; and
- POMS SI 00810.005.