

PBS Standards

Disclosure Requirements for Donor-Advised Funds

PBS increasingly receives projects funded through donor-advised funds—accounts that, broadly speaking, allow individuals or entities to make charitable contributions and then direct where those contributions should be spent at any time thereafter.

To comply with federal regulations, and to be as transparent as possible with the audience as required by the [PBS Editorial Standards](#) and the [PBS Funding Standards](#), producers who receive production funding through donor-advised funds must disclose the individuals or entities who directed the charitable contributions rather than the fund that simply acted at the decision-makers' request.

The FCC requires that broadcasters “fully and fairly disclose the true identity” of all broadcast program funders. Relevant to donor-advised funds, 47 C.F.R § 73.1212(e) provides: “Where an agent or other person or entity contracts or otherwise makes arrangements with a station on behalf of another, and such fact is known or by the exercise of reasonable diligence ... could be known to the station, the announcement shall disclose the identity of the person or persons or entity on whose behalf such agent is acting instead of the name of such agent.”

For this reason, PBS does not permit individuals or entities to obscure their identities through a donor-advised funds or other pass-through entities.

The relationship between the deciding individual or entity and the donor-advised fund can be credited as follows: “This program was made possible by John Doe and Jane Doe [name of actual donor] through the XYZ Foundation [name of the donor-advised fund].” The donor-advised fund may also be omitted from the credit with the approval of PBS.

If you have any questions, please contact PBS Standards & Practices at: standards@pbs.org