

Gift Acceptance Policy

Solicitations

Materials for soliciting donations must include:

- Name, address, and phone number of the organization.
- Statement attesting to the tax deductibility of contributions.
- A description of the program for which the organization is seeking support and a general description of the organization's purpose.

Processing

All Donations

- Record donations according to the donor's intended use, i.e. unrestricted, restricted (specific program or project), endowment, etc.
- Record the source of the donation, i.e. direct-mail appeal, special event, personal solicitation, etc.

Gifts-in-Kind

- Gifts-in-kind can only be accepted by the CEO.
- If it is a gift-in-kind, the donor must complete a gift-in-kind form that includes the name of the donor, a description of the item(s), the retail value of the item(s) and permission to publicly recognize the donation.
- Once accepted, the donated item(s) become the property of the foundation.
- The foundation retains the right to dispose of a gift-in-kind

Acknowledgments

The IRS imposes recordkeeping and substantiation rules on donors of charitable contributions and disclosure rules on charities that receive certain quid pro quo contributions. In line with these rules, foundation donors must have a bank record of the foundation's deposit of the gift.

Acknowledging the efforts of our donors, however, is important to the foundation. Therefore, the foundation will provide the donor in a timely fashion a written acknowledgment of their contribution that contains the following information

1. name of organization
2. amount of cash contribution

3. description (but not the value) of non-cash contribution
4. statement that no goods or services were provided by the organization in return for the contribution, if that was the case
5. description and good faith estimate of the value of goods or services, if any, that an organization provided in return for the contribution
6. statement that goods or services, if any, that an organization provided in return for the contribution consisted

Public Disclosure

The foundation will comply with IRS Public Inspection of Annual Returns and Exemption Applications Policy. The following documents will be posted on the foundation website for public inspection and reproduction.

- Exemption Application - Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, along with each of the following documents:
 - All documents submitted with Form 1023;
 - All documents the IRS requires the organization to submit in support of its application; and,
 - The exemption ruling letter issued by the IRS.
- Annual information return (Form 990 series) with schedules, attachments, and supporting documents filed with the IRS. However, a public charity that files a Form 990 or Form 990-EZ does not have to disclose the names and addresses of contributors listed on Schedule B