

Attachment A

Model Gift Solicitation and Acceptance Policy⁵

Standards for Excellence Institute

Solicitations and Acknowledgements:

- ABC NONPROFIT solicitations and acknowledgements will be accurate, truthful, and candid.

- Solicitation materials and acknowledgements/receipts shall follow all federal and state requirements for solicitations, including, but not limited to:
 - Disclaimers, such as those required by State charity regulators;
 - Disclosure statements, indicating that the organization is a charitable nonprofit and statement such as those required by state charity regulators;
 - Indication of the value of goods or services provided to the donor in exchange for their gift;
 - Reporting to the IRS (Example 1: Nonprofits should provide donors who make contributions of noncash property with a value of over \$500 to donors so that the donor may attach this form to their taxes. Example 2: Nonprofits should file Form 8282 with the IRS if it sells, exchanges or disposes of property within two years of the donation on or before the 125th day after the organization sells, exchanges or disposes of the property.).

Acceptance of Donated Gifts:

- ABC NONPROFIT solicits and accepts gifts that are consistent with its mission and that support its core programs, as well as special projects.

- Donations will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities, without limitations—unless acceptance of gifts from a specific source is inconsistent with the mission of ABC NONPROFIT.

- In the course of its regular fundraising activities, ABC NONPROFIT may accept donations of the following: money, securities, real property, and personal property.

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- Certain types of gifts must be reviewed prior to their being accepted because they may create liabilities or impose special obligations on ABC NONPROFIT. The types of gifts that will require review, and the review process, are as follows:
 - Gifts of real property – land and/or buildings may only be accepted upon careful review and approval of the Board of Directors or its designated committee;
 - Gifts of personal property – personal property such as automobiles, furniture, business equipment, may only be accepted upon approval of the Executive Director or the Board of Directors or its designated committee;
 - Gifts of securities, insurance, trusts, annuities, bequests, retirement plans, – stocks, bonds, or other securities may only be accepted upon approval of the Executive Director or the Board of Directors or its designated committee;
 - Restricted gifts – gifts that may only be used for restricted purposes may only be accepted upon approval of the Executive Director;
 - Unusual gifts – gifts that are out of the ordinary, such that they differ significantly from the amounts or types of gifts that are routinely received by the organization, may only be accepted upon approval of the Executive Director.
- ABC NONPROFIT may elect to refuse gifts of cash, securities, real estate or other items of value if there is reason to believe that such gifts are incompatible with the mission of the organization, conflict with its core values, or would create a financial, administrative, or programmatic burden. The Executive Director is directed to refer questionable gifts to the Executive Committee or the Board of Directors for guidance on a case-by-case basis. Employees of the organization are encouraged to bring to the attention of the Executive Director, or the senior development executive, any concerns they may have about the appropriateness of accepting any gift.
- ABC NONPROFIT may elect to refuse gifts of any type if the potential gift poses a conflict of interest – including but not limited to real conflicts of interests, appearances of conflicts of interest, or perceived conflicts of interest.

Restricted Gifts and Honoring the Intention of Donors

- ABC NONPROFIT follows the Donor Bill of Rights (developed by American Association of Fund Raising Counsel, Association for Healthcare Philanthropy, the Council for Advancement and Support of Education, and the Association of Fundraising Professionals).
- When funds are accepted with restrictions, restrictions will be honored. If restrictions cannot be honored, gifts will be returned to the donor.

- Requests by donors to remain anonymous have their names removed from mailing lists, or to restrict appeals will be honored. Information about donors that donors wish to remain confidential including contact information and amount of gifts, may be held in confidence upon request. Donors will not be subject to excessive pressure when solicited for contributions.

Working with Outside Fundraisers

- ABC NONPROFIT does not pay fundraisers based on a percentage of the amount raised or other commission formula.
- ABC NONPROFIT only hires fundraisers and fundraising counsel who are properly registered with the APPLICABLE STATE AUTHORITIES.

Monitoring All Fundraising Activities

- ABC NONPROFIT Development Directors and/or Executive Director will approve all fundraising activity conducted by any staff, volunteers, consultants, contractors, board members, and others soliciting on behalf of the organization.

On occasion, ABC Nonprofit may find it necessary to retain legal counsel to assist with issues related to accepting gifts to review transactions, contracts, agreements, restrictions, and address actual, potential or perceived conflicts of interest. Donors may engage their own legal or tax counsel as they explore gifts but this counsel must not be ABC Nonprofit's legal counsel.

Attachment B

A Donor Bill of Rights

PHILANTHROPY is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To assure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the not-for-profit organizations and causes they are asked to support, we declare that all donors have these rights:

I.

To be informed of the organization's mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.

II.

To be informed of the identity of those serving on the organization's governing board, and to expect the board to exercise prudent judgement in its stewardship responsibilities.

III.

To have access to the organization's most recent financial statements.

IV.

To be assured their gifts will be used for the purposes for which they were given.

V.

To receive appropriate acknowledgement and recognition.

VI.

To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by law.

VII.

To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.

VIII.

To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.

IX.

To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.

X.

To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

DEVELOPED BY
AMERICAN ASSOCIATION OF FUND RAISING COUNSEL (AAFRC)
ASSOCIATION FOR HEALTHCARE PHILANTHROPY (AHP)
COUNCIL FOR ADVANCEMENT AND SUPPORT OF EDUCATION (CASE)
ASSOCIATION OF FUNDRAISING PROFESSIONALS (AFP)

ENDORSED BY
(IN FORMATION)
INDEPENDENT SECTOR
NATIONAL CATHOLIC DEVELOPMENT CONFERENCE (NCDC)
NATIONAL COMMITTEE ON PLANNED GIVING (NCPG)
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