**Gift Acceptance Policy**[Organization Name]
**Date Adopted:** [Updated Date]
**Date Reviewed:** [Updated Date]

[Organization Name] solicits and accepts gifts for purposes that will help the organization further and fulfill its mission. [Organization Name] urges all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to their gifts, including the resulting tax and estate planning consequences.

The following policies and guidelines govern the acceptance of gifts made to [Organization Name] for the benefit of any of its operations, programs, or services.

### Considerations for Gift Acceptance

When considering whether to solicit or accept gifts, the organization will evaluate:

* **Mission Alignment:** The organization will accept gifts that are consistent with its mission and will not accept gifts that would compromise its mission, integrity, or independence.
* **Values:** No gift shall compromise any of the core values of [Organization Name].
* **Legal and Ethical Compliance:** All gifts must comply with applicable laws, regulations, and ethical standards. The organization will not accept gifts that may be deemed illegal, unethical, or in conflict with its values.
* **Compatibility:** There must be compatibility between the intent of the donor and the organization’s use of the gift.
* **Public Relationships:** The acceptance of the gift should not endanger or damage the reputation of [Organization Name].
* **Form of Gift:** The gift offered shall be in a form that [Organization Name] can use without incurring substantial expense or difficulty.

### Final Decisions on Gifts

The Executive Committee of the Board will make all decisions to solicit and/or accept potentially controversial gifts in consultation with the Executive Director. The primary consideration will be the impact of the gift on the organization.

### Use of Legal Counsel

[Organization Name] will seek legal counsel in matters related to gift acceptance when appropriate. Review by counsel is recommended for:

* Gifts of securities subject to restrictions or buy-sell agreements.
* Documents naming [Organization Name] as trustee or requiring it to act in any fiduciary capacity.
* Gifts requiring the organization to assume financial or other obligations.
* Transactions with potential conflicts of interest.
* Gifts of property that may be subject to environmental or other regulatory restrictions.

### Restrictions on Gifts

[Organization Name] will not accept gifts that:

* Would result in violating its corporate charter.
* Would result in losing its status as a 501(c)(3) not-for-profit organization.
* Are too difficult or too expensive to administer in relation to their value.
* Would result in any unacceptable consequences for the organization.
* Are for purposes outside the organization’s mission.
Decisions on the restrictive nature of a gift and its acceptance or refusal shall be made by the Executive Committee of the Board, in consultation with the Executive Director.

### Gifts Generally Accepted Without Review

* **Cash:** Cash gifts are acceptable in any form, including by check, money order, credit card, payment apps, and ACH.
* **Marketable Securities:** Securities may be transferred electronically to an account maintained at a brokerage firm or delivered physically with proper endorsement. All marketable securities will be sold promptly upon receipt unless restrictions apply.
* **Bequests and Beneficiary Designations:** Donors are encouraged to make bequests to [Organization Name] under their wills and name [Organization Name] as the beneficiary under trusts, life insurance policies, commercial annuities, and retirement plans.
* **Charitable Remainder Trusts:** [Organization Name] will accept designation as a remainder beneficiary of charitable remainder trusts.
* **Charitable Lead Trusts:** [Organization Name] will accept designation as an income beneficiary of charitable lead trusts.
* **E-Money (e.g., Bitcoin and other cryptocurrencies).**
* **Donor Advised Funds (DAFs):** Contributions from donor-advised funds are accepted, provided that the donor acknowledges that no goods or services were received in exchange and that the organization retains full control over the funds.

### Gifts Accepted Subject to Prior Review

Certain forms of gifts or donated properties may be subject to review before acceptance. Examples include:

* **Tangible Personal Property:** The Executive Committee shall review tangible property gifts to determine suitability based on mission alignment, marketability, restrictions, and costs.
* **Life Insurance:** [Organization Name] will accept life insurance gifts where it is named as both beneficiary and irrevocable owner. Donors must cover any future premium payments.
* **Real Estate:** All real estate gifts are subject to review by the Executive Committee, including an initial environmental assessment. Criteria for acceptance include marketability, restrictions, carrying costs, and environmental impact.
* **E-Currency:** Gifts of electronic currencies are subject to prior review to determine liquidity and regulatory compliance.

This policy is intended to provide guidance for donors and [Organization Name] in handling gifts while ensuring alignment with mission and values. The policy will be reviewed periodically to ensure compliance with best practices and regulatory changes.