



## DONATION/ GIFT ACCEPTANCE POLICY

### GENERAL STATEMENTS

1. Diablo Valley Giving Partners solicits and accepts gifts for purposes that are consistent with its mission.
2. Donations will generally be accepted from individuals, partnerships, corporations, foundations, government agencies or other entities.
3. Gifts of real property, personal property, or securities shall be approved by the President and Treasurer before acceptance. If such donated goods or professional services are accepted, donors shall be asked to provide a valuation of the donations including receipts if available.

### GIFTS GENERALLY ACCEPTED WITHOUT REVIEW

**Cash.** Cash gifts are acceptable in any form, including by check, credit card, or on-line. Donors wishing to make a gift by credit card must provide the card type (Visa, MasterCard, American Express), card number, expiration date, ZIP code, and the cardholder's name as it appears on the credit card.

Donations may be restricted or unrestricted. Restrictions shall be in writing at time of donation, and those donations will be used for the sole purpose specified.

A donor is required to complete the **Donor Intent Form for donations of \$5,000 or greater.**

Diablo Valley Giving Partners will send the donor an acknowledgement letter stating the following:

- Receipt of contribution
- Donation amount (non-cash donations are not assigned a value)
- Donation restrictions
- Whether or not goods and/or services were given in exchange

**Marketable Securities.** Marketable securities may be transferred electronically to an account maintained at one or more brokerage firms or delivered physically with the transferor's endorsement or signed stock power (with appropriate signature guarantees) attached. All marketable securities will be sold promptly upon receipt unless otherwise directed by Diablo Valley Giving Partners Treasurer. In some cases, marketable securities may be restricted, for



example, by applicable securities laws or the terms of the proposed gift; in such instances the decision whether to accept the restricted securities shall be made by the Finance Committee.

**Bequests and Beneficiary Designations under Revocable Trusts, Life Insurance Policies, Commercial Annuities and Retirement Plans.** Donors are encouraged to make bequests to Diablo Valley Giving Partners under their wills, and to name Diablo Valley Giving Partners as the beneficiary under trusts, life insurance policies, commercial annuities and retirement plans.

**Charitable Remainder Trusts.** Diablo Valley Giving Partners will accept designation as a remainder beneficiary of charitable remainder trusts.

**Charitable Lead Trusts** Diablo Valley Giving Partners will accept designation as an income beneficiary of charitable lead trusts.

**Restrictions on Gifts**—Diablo Valley Giving Partners will not accept gifts that (a) would result in Diablo Valley Giving Partners violating its corporate charter, (b) would result in Diablo Valley Giving Partners losing its status as a 501(c)(3) not-for-profit organization, (c) are too difficult or too expensive to administer in relation to their value, (d) would result in any unacceptable consequences for Diablo Valley Giving Partners, or (e) are for purposes outside Diablo Valley Giving Partners' mission. Decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the Finance Committee.

**Gifts Accepted Subject to Prior Review**—Certain forms of gifts or donated properties may be subject to review prior to acceptance. Please contact Diablo Valley Giving Partners at [treasurer@DVGivingPartners.org](mailto:treasurer@DVGivingPartners.org) for Finance Committee review.

**Diablo Valley Giving Partners 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.**