

Raising Special Kids Gift Acceptance Policy

As A 501(c)(3) not-for-profit organization that relies on the support of the community it serves to fulfill its mission, Raising Special Kids solicits and accepts gifts that are consistent with its mission. The following guidelines govern acceptance of gifts made to Raising Special Kids for the benefit of any of its operations, programs or services.

Gifts will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities.

Certain types of gifts must be reviewed prior to acceptance due to the special liabilities they may pose for Raising Special Kids. Decisions on the nature of a gift, and its acceptance or refusal, shall be made by the Governance Committee, in consultation with the Executive Director, and will use the following restrictions, and other criteria, in determining gift acceptance or gift refusal:

- (a) gifts would result in Raising Special Kids violating its corporate charter,
- (b) would result in Raising Special Kids losing its status as an IRC § 501(c)(3) not-for-profit organization,
- (c) are too difficult or too expensive to administer in relation to their value,
- (d) ould result in any unacceptable consequences for Raising Special Kids, or
- (e) are for purposes outside the organization's mission.

Raising Special Kids will seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate.

Types of gifts that the organization will generally accept without review, accept after review or refuse after review include:

- Cash in any form (check, money order, credit card, etc.)
- Beauests
- Beneficiary designations under revocable trust
- Annuities and retirement plans
- Donor advised funds
- Tangible personal property
- Life insurance
- Real estate
- Marketable securities

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