



# Make-A-Wish Iowa Gift Acceptance Policies





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## INTRODUCTION

Make-A-Wish® Iowa, a not-for-profit organization organized under the laws of the State of Iowa, encourages the solicitation and acceptance of gifts to Make-A-Wish Iowa (MAWI) for purposes that will help to further and fulfill its mission. The following policies and guidelines govern acceptance of gifts made to MAWI or for the benefit of any of its programs. The mission of MAWI is to create life-changing wishes for children with critical illnesses.

The staff, Board of Directors, and other leadership volunteer committees of MAWI solicit current and deferred gifts from individuals, corporations, and foundations to secure the future growth and mission of MAWI. These policies and guidelines govern the acceptance of gifts by MAWI and provide guidance to prospective donors and their advisors when making gifts. The provisions of these policies and guidelines shall apply to all gifts received by the charity for any of its programs or services.

Persons acting on behalf of MAWI shall encourage the donor to discuss the proposed gift with legal and/or tax advisors of the donor's choice, at the donor's expense. This is to ensure that the donor receives a full, accurate and independent explanation of all aspects of the proposed charitable gift. Persons acting on behalf of MAWI shall advise the donor that it is the donor's responsibility to obtain any necessary appraisals, file appropriate personal tax returns, and defend against any challenges to claims for tax benefits. MAWI shall provide the donor with a receipt in accordance with rules established by the Internal Revenue Service.

These procedures are designed to protect the interests of MAWI, and the persons and other entities that support its programs, and to assure that all gifts to, or for the use of, MAWI are structured to provide maximum benefits to all parties.

These procedures focus on both current and deferred gifts, with special emphasis on various types of deferred gifts and gifts of non-cash property.

The goal is to encourage funding of MAWI without encumbering them with gifts which may generate more cost than benefit, or which are restricted in a manner not in keeping with the goals of the Foundation.

To optimize funding from individuals and entities, MAWI must be capable of responding quickly, and in the affirmative where feasible, to all gifts offered by prospective donors. These procedures must be flexible since some gift situations can be complex, and decisions can be made only after careful consideration of a number of interrelated factors. Therefore, these procedures require in some instances that the merits of a particular gift be considered by a Gift Acceptance Committee (as defined below) and a final decision be made only by that body.





## DEFINITIONS

As used herein, “Foundation” refers to Make-A-Wish Iowa (MAWI).

As used herein, “Donee” refers to the Make-A-Wish entity receiving a particular donation (e.g., MAWI).

As used herein, “Gift Acceptance Committee” refers to the MAWI Gift Acceptance Committee, which is made up of the executive committee members and CEO.

As used hereafter, “MAWI Gift Acceptance Committee” refers to a committee which is made up of the executive committee and CEO. And/or such other persons as the MAWI Board may designate from time to time. A vote of a majority of such Committee members will constitute the decision on an act of the Committee.

As used herein, “Chapter Board” refers to the board of directors of a Chapter, or a committee to which the Chapter Board has expressly and lawfully delegated the authority to address the kinds of issues discussed herein, so long as a majority of the members of any such committee are Chapter Board members.

## Outright Gifts

### A. Cash

1. Gifts of cash, checks and by credit card are acceptable regardless of the amount unless there is a question as to whether the Foundation’s reputation would be negatively affected (see Section V(D) below), or whether the donor has sufficient authority to transfer the funds, or whether the donor is mentally competent.
2. All checks must be made payable to the Donee. In no event shall checks be made payable to an employee, agent or volunteer of the Foundation.

### B. Digital Wallet Payments

1. Venmo was created as a person to person application, but has adjusted their process in partnership with PayPal to provide an avenue for non-profits to receive donations.
2. PayPal (the company that owns Venmo) is already integrated on all Make-A-Wish donation forms, including Wish Your Way. Donors can opt to make a credit card payment or use PayPal when donating online via chapter websites, chapter Wish Your Way pages, individual/team fundraisers on Wish Your Way.



C. Publicly Traded Securities

1. Securities traded on the New York or American Stock Exchanges, or other readily marketable securities, may be accepted by MAWI.

Generally, such securities will be immediately sold by the Donee. In no event shall an employee, agent or volunteer of the Donee commit to a donor that a particular security will be held by the Donee unless he or she has been expressly authorized to do so by an officer of the Donee granted such authority by the board of Donee.

D. Closely Held Securities

1. Non-publicly traded securities including restricted stock may be accepted only after approval of the Donee's Gift Acceptance Committee. Prior to acceptance, the Donee shall explore methods of liquidation for the securities through redemption or sale. A representative of the Donee shall attempt to contact the closely held corporation to determine: an estimate of fair market value and whether there are any restrictions on transfer.
2. Such securities may be subsequently disposed of only with the approval of the Donee's Gift Acceptance Committee.
3. No binding commitments shall be made by the Foundation for the repurchase of gifted securities prior to completion of the gift of such securities and then only with the approval of the Donee's Gift Acceptance Committee. Acknowledgement process: MAWFA draft acknowledgement letter and send to MAW for CEO to sign and send to donor

E. Gifts of Grain

1. The donor must Contact the Foundation about the intended gift of grain so MAWI can set up an account at the elevator. The donor will deliver the grain to the elevator, transfer the grain as a gift to the Foundation by having the elevator send the receipt to MAWI. The receipt must show MAWI as the owner of the grain. MAWI will provide the donor with a donation receipt for the gift. This amount of grain will not have to be declared as income. MAWI will authorize the sale of grain and collect the proceeds. The donor will receive an acknowledgement of the transaction from MAWI for the gift of grain.

F. Real Property

1. Before any gift of Real Property "Real Estate" can be received, Make-A-Wish Iowa must follow the rules and



guidelines set forth in Make-A-Wish Foundation of America's Performance Guideline GL 10.5 Concerning "Real Estate Acquisition and Donations," Approved by the Executive Committee of Make-A-Wish Foundation of America on August 25, 2010.

If a gift of Real Property is approved by Make-A-Wish America in accordance with the Performance Guideline GL 10.5, then Make-A-Wish Iowa shall follow the policies and procedures in vetting, approving, and accepting such gift of Real Property:

2. No gift of real estate shall be accepted without the receipt of a completed and signed Real Property Disclosure Checklist (Attachment A), a preliminary title report or commitment for title insurance allowing the Donee to obtain a title insurance policy for the property subject only to title exceptions accepted by the Donee's Gift Acceptance Committee, and prior approval of the Donee's Gift Acceptance Committee.
3. No gift of real estate shall be accepted without receipt of a recent appraisal by an appraiser who has no business or other relationship to the donor and who is approved by the Donee's Gift Acceptance Committee. Appraisal paid for by doner.
4. Prior to acceptance of non-residential real estate, the Donee must receive the results of an appropriate Phase I environmental assessment by a qualified environmental engineer to determine the likelihood of any past or present environmental pollution or violations. Environmental testing will be paid for by the donor. However, if the property is free from significant contamination or other environmental pollution or violations and the Donee accepts the gift, the Donee may reimburse the donor for part or all of test expenses. The Donee will also attempt to obtain an environmental indemnity from the donor. Contaminated property will not be accepted by the Foundation without:
  - a) a careful and thorough legal and economic analysis of the potential liability and costs resulting from the contamination; and
  - b) the prior approval of the MAWI Gift Acceptance Committee.

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5. Prior to presentation to the Donee's Gift Acceptance Committee, a member of the Donee's staff must conduct a visual inspection of the property. If the property is located in a geographically isolated area, a local real estate broker unrelated to the donor and selected by the Donee can substitute for a member of the Donee's staff in conducting the visual inspection.
  6. The Donee shall carefully evaluate the receipt of real estate encumbered by a mortgage and consult necessary tax or legal professionals because the ownership of such property may give rise to unrelated business taxable income for the Donee and disqualification of certain split interest gifts unless handled in a proper manner. In addition, the Foundation will become responsible for servicing the debt or risk the loss of the property. The Donee should also determine if there is any provision in the mortgage that will cause the debt to become immediately due and payable upon the transfer of the property.
  7. All real estate that cannot be used in furtherance of the Donee's exempt purpose will be sold as quickly as is commercially possible. Internal Revenue Service Form 8282 will be filed by the Donee with the Internal Revenue Service as appropriate.

G. Personal Property

1. No personal property shall be accepted by the Donee unless there is reason to believe the property can be disposed of quickly or is of use to the Donee in furtherance of its exempt purpose (e.g., office equipment). Internal Revenue Service Form 8282 will be filed by the Donee with the Internal Revenue Service as appropriate.
2. No perishable or live property and no property requiring special facilities or security will be accepted without the prior approval of the Donee's Gift Acceptance Committee.
3. Prior to final acceptance of any gift of personal property, the appropriate officer of the Donee will sign Internal Revenue Service Form 8283, Non-Cash Charitable Contributions, presented by the donor when appropriate. A gift of personal property that is greater value of \$5,000 shall be evaluated and accompanied by an independent appraisal meeting IRS requirements, and must be attached to Form 8283.



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4. Only the Donee's Gift Acceptance Committee may commit to a donor that a property will or will not be held by the Donee for a specific period of time or for purposes related to the Donee's tax-exempt status. Donors should be notified at the time of receipt of a gift that the Donee will, as a matter of policy, cooperate fully in all matters related to Internal Revenue Service investigations of non-cash charitable gifts.

B. Examples of personal property:

1. Travel Rewards: include frequent flier miles, hotel awards, and car rental awards. Donations of frequent flier miles by individuals are to be referred for processing to the Make-A-Wish Foundation of America ("MAWFA"). MAWI will accept and process directly corporate/group donations of frequent flier miles.
2. Time-Share Weeks will not be accepted as gifts. They can, however, be donated as auction items for galas or other event fundraisers.
3. MAWI will accept donated lodging for travel wishes where applicable. Donor will be required to complete a Property Use Agreement for each wish and submit the value of the lodging in order for MAWI to provide an in-kind receipt.

H. Other Property

1. Other property of any description, whether real or personal, including mortgages, notes, copyrights, royalties, easements, trademarks and patents, shall be accepted only by action of the Donee's Gift Acceptance Committee.
2. Appropriate inquiry shall be made and special consideration shall be given to the nature of any property and whether it is in keeping with the mission of the Foundation prior to the acceptance of any property by the Donee.

Endowment

- A. Permanent Restrictions on Gifts Donors may establish an individually named endowment fund to be used for granting wishes in perpetuity held at the Community Foundation of Greater Des Moines, see





investment policy and fees Attachment C or at your local community foundation or bank. The principal gift will be permanently restricted, with the income from the gift to be used to grant wishes on an annual basis. There is a \$300,000 minimum threshold at the Chapter level to establish an individually named fund.

B. Endow Iowa Tax Credit: See Attachment D

## Deferred Gifts

### A. Estate and Trust gifts

1. Bequests may be from a will or trust and may be specific or contingent in nature.

Sample language for a bequest through will or trust to MAWI should include the following:

*"I give the sum of \$\_\_\_ or \_\_\_% to the Make-A-Wish Foundation® of Iowa, 3009 100<sup>th</sup> Street, Urbandale, IA 50322 (EIN 42-1310530); to used or disposed of as the Board of Directors deems appropriate in its sole discretion."*

MAWI shall not act as an executor (personal representative) or trustee for a donor's estate or trust.

When MAWI learns that it is named as a beneficiary under a will or trust, upon the donor's passing the following information should be obtained:

1. Name, date and place of death of the donor and the date of the will or trust agreement.
  2. Date and place of probate of the will.
  3. Name and address of the executor of the estate or the trustee of the trust.
  4. Name and address of the attorney for the executor or the trustee (if applicable).
  5. Copy of the will or copy of the relevant provisions of the trust instrument.
  6. Approximate value of the gift.
  7. Estimated date of distribution.
  8. Any additional information that may prove helpful in understanding the nature and extent of the gift.
2. MAWI will at all times honor donor intent. When it is not clear from the face of a will or trust document whether the intended beneficiary is Make-A-Wish of America or Make-A-Wish Iowa the parties will



follow the procedures set forth in Make-A-Wish America's most current version of the Governing Policies, Performance Standards and Guidelines.

## B. Charitable Remainder Trusts and Charitable Lead Trusts

1. Neither MAWI nor its officers or employees will serve as trustee of a charitable remainder trust for the benefit of Make-A-Wish Iowa.
2. If requested, the Finance Committee will identify several corporate fiduciaries nationwide, e.g., trust companies and banks with trust departments, to assist donors in the selection of qualified trustees. Corporate fiduciaries may not be recommended to donors without the approval of the Finance Committee and may include the help of Make-A-Wish America. After obtaining approval, MAWI volunteers and staff should furnish donors with the names of at least three possible fiduciaries to avoid the appearance of a conflict of interest.
3. The fees for the creation of a charitable remainder trust will be paid by MAWI. Further, such fees may be paid only if: (a) MAWI is irrevocably named as a remainder beneficiary (i.e., beneficiary of the assets remaining after the expiration of payments to the life or term income beneficiaries); (b) the projected remainder to MAWI is significantly greater than the projected fees; and (c) the fees are proportionately split among all of the remainder beneficiaries if MAWI is not the sole beneficiary.
4. MAWI and other appropriate volunteers and employees of MAWI are to become familiar with the types of property generally accepted by a corporate fiduciary as suitable contributions to charitable remainder trusts. Employees or others acting on behalf of MAWI shall not encourage donors to make gifts of any property to charitable remainder trusts which are not generally accepted by corporate fiduciaries.
5. No representations shall be made by any officer, employee or other persons acting on behalf of MAWI as to the manner in which charitable remainder trust assets will be managed or invested by a corporate fiduciary that may be recommended by MAWI.
6. Charitable remainder trusts and other deferred gifts should be encouraged. Such trusts shall not be marketed as tax avoidance devices or as investment or asset protection vehicles.
7. No charitable remainder trust shall be encouraged where it is determined that the net present value of the remainder interest in the



trust is minimal in relation to the value of the funds transferred to the trust (generally less than 25%).

8. Charitable lead trusts shall be subject to the same policies as set forth above for charitable remainder trusts.

### C. Charitable Gift Annuities

1. Donors may designate MAWI to be the beneficiary of a charitable gift annuity. Once the annuity obligation has been met, the gift remaining at that time will be paid to the named beneficiary.
2. MAWI will accept current gift annuities, where payments begin within one year of the gift date, as well as deferred payment gift annuities, where the initial payment is at least one year after the gift date. The deferral period will be at the discretion of the donor.
3. MAWI will follow the American Council on Gift Annuities suggested annuity rates.
4. MAWI will always offer the maximum annuity rate to each annuitant based on the actuarial age of the annuitants, but MAWI may suggest that, if the person is willing to accept a lower rate, a larger charitable deduction would be obtained for the same gift. Should a donor elect to accept a lower rate, such decision to do so must be documented in writing.
5. Gift assets will be limited to cash and marketable securities. Closely held stock will not be accepted. MAWI will not accept real property in exchange for a gift annuity
6. MAWI will operate segregated gift annuity funds, in which identifiably separate investments will be maintained.
7. Gift annuities can be written for a maximum of two annuitants with a minimum age of 60 years. Exceptions to this age requirement may be made for deferred annuities with the understanding that the annuity payment start date also will be deferred.
8. MAWI, with Finance Committee approval, elect to reinsure any annuity agreement above the minimum \$100,000 of required legal reserve amount with an “A” rated commercial insurance company registered to do business in Iowa.
9. Gift annuities may be paid quarterly, semiannually or annually. In the case of annuity gifts of \$100,000 or more, monthly payments may be



considered by the Finance Committee. Annuity payment amounts will be rounded upward to ensure that each payment will be exactly the same amount. MAWI will never round downward to ensure same payment amounts. Annuity payments will be processed in time to arrive by the payment due date.

10. MAWI shall be aware of the investment and reporting requirements in Iowa. MAWI will rely on legal counsel and staff to assure that it is in full compliance when writing gift annuity agreements.
11. MAWI will maintain investment and administrative records of its gift annuity fund and program to ensure reporting requirements and questions can be answered appropriately and in a timely manner.
12. MAWI will use the rates of the American Council on Gift Annuities when offering CGAs to donors.

D. Beneficiary designation such as through a life insurance policy, 401K plan, annuity, or IRA.

## Payment of Fees Related to Gifts

### A. Finder's Fees or Commissions

1. MAWI will not enter into agreements to pay what is commonly known as a "finder's fee" or a commission to third parties as compensation for locating a donor who makes a gift to MAWI.

### A. Professional Fees

1. The Donee may pay fees for professional services rendered to a donor in connection with a gift to the Foundation only with the prior written approval of the Donee's Gift Acceptance Committee.

The option to pay professional fees should not be advertised and should be used as a *last resort* in a situation where an irrevocable gift of significant value otherwise might be lost. The donor shall be notified that the payment of such fees by the Donee may result in an Internal Revenue Service claim that the value of the gift is reduced by the amount of the fees paid. Further, the Donee shall not pay any fees unless the gift is irrevocable.

2. Such fees will be paid only following a discussion with, and written approval by, the donor.



Such fees shall be based on reasonable local market rates and for services directly related to the completion of a gift. Such fees shall be limited to: appraisal fees by persons who are competent and qualified to appraise the property involved and who have no conflict of interest; attorney fees for legal and tax advice and for the preparation of documents; accounting fees incident to the transaction; and fees of financial planners (“fee for service only”). In the case of financial planners, such persons must verify in writing that they are compensated only by fees for services rendered and that they are not compensated for the sale of products to the donor. This distinction is vital in avoiding violation of securities regulations.

3. In the case of legal, accounting and other professional fees, an attempt shall be made by the Donee’s Gift Acceptance Committee to ascertain the reasonableness of these fees prior to payment. An hourly breakdown of time should be requested. In cases where the fees appear to be excessive, the breakdown shall be submitted to the Donee’s counsel for review and recommendation prior to payment.

## Restrictions

1. Restricted gifts are contributions of cash or property where the donor has restricted the use of the gift to specified projects, purposes or geographic areas.
2. Whenever the terms of a gift contain a legally effective provision restricting the use of the gift, the provision must be followed. If the restriction placed on the gift violates any policy of the Foundation, the Donee shall attempt to obtain the necessary modification or change in order to comply with such policy. If such modification or change cannot be obtained, the Donee shall not accept the gift (but may recommend one or more other agencies in the community that might carry out the wishes of the donor).

## Other Matters

### A. Avoidance of Pressure Techniques

1. The Foundation’s officers, volunteers and staff are to avoid the use of any pressure techniques when dealing with donors and prospective donors. The interests of the donor or prospective donor must also be considered with any gift.
2. Factors considered in this assessment include the donor’s charitable



intent and financial position, the effect of the gift on the donor's individual estate, potential heir disputes and the donor's mental state. The Donee's officers, volunteers and staff will inform and assist the donor in fulfilling the donor's philanthropic wishes but shall not pressure or unduly influence the donor. No person acting for MAWI, whether an officer, volunteer, employee, or other representative, shall receive any fees, commissions or other remuneration (other than the fixed salary of an employee) for obtaining a planned gift.

## B. Confidential Information

1. All information concerning the identity of donors and prospective donors of planned gifts will be kept strictly confidential by the Foundation. There shall be no publicizing of any such gifts without the permission of the donor.

## B. Use of Legal Counsel

1. All donors and prospective donors will be advised to seek the advice of their own attorney, wealth advisor, professional advisor and tax advisor regarding all aspects of their proposed gift. The Donee should execute no agreement, contract, trust or other legal agreement without the review and approval of its legal counsel.

## C. Tainted Donor

1. Defined as a previously clean benefactor who has become socially unacceptable because of scandal. A tainted donation is money that was derived illegally or through a socially unacceptable manner.
2. In the case of a previously honored benefactor who subsequently becomes tainted, MAWI has three options: it can return the donation and remove the public acknowledgement, keep the money but remove the public acknowledgement, or keep the money and continue to publicly acknowledge the benefactor.
3. In order to protect the Foundation's good name and reputation of MAWI the Donee's Gift Acceptance Committee will determine the best option, The Committee must perform appropriate due diligence and realistically assess the degree of potential business risk associated under the circumstances. In situations where the potential risk is assessed as "Moderate" or "High" risk, the Donee's Gift Acceptance Committee shall consult with, and follow the direction of Make-A-Wish Foundation of America legal counsel.



#### D. Administration of Gifts

1. All estates and trust in which MAWI is a beneficiary shall be monitored by MAWI executive leadership staff. Procedures shall include the acquisition and review of relevant court documents pertaining to each estate, calculation of approximate gift value, and periodic checks of the distribution process. MAWI may retain legal counsel, as appropriate, in estate proceedings.
2. Generally, costs associated with the acceptance of a gift such as attorney fees, account fees, other professional fees as well as other costs to establish a gift such as appraisal, escrow, evaluation, and environmental assessment fees will be borne by the donor.

#### E. Refusal of Gifts

1. All gifts will subject to review by the Chief Executive Officer, Director of REvenue and, and/or CEO designee, to determine that all conditions and expectations of the donor(s) are consistent with the mission, goals and capacity of MAWI, and that no inappropriate political or social consequences are likely to result from the gift. The Director of Revenue and Chief Executive Officer will decline or return any gift deemed not to be in the best interest of MAWI. A detailed report must be provided to MAWI Governing Board, which outlines the reasons the gift was declined. MAWI policy is that certain gifts will not be accepted and includes the following:
  - a. In-kind gift that cannot be used for MAW purposes for example; gently-used items and/or medical supplies
  - b. Interests in business entities i.e., closely-held securities, partnership and limited liability company interests, where, in the opinion of staff, there may be concerns about the following: valuation, long-term disposition, income production, business partnership, charitable intent, requirements or limitations, tax deductibility or other questions which indicate that a review of the Finance Committee may be necessary.
  - c. Time-share ownership. This is due to the market liquidity of time-share ownerships and anticipated costs (non-monetary and monetary) relative to the potential proceeds.

#### F. Publicity & Confidentiality

1. No public media exposure with respect to a donor's gift will be generated without the consent of the donor.
2. MAWI staff and the board shall maintain strict control over files and information received from and about our donors or prospective



donors to maintain confidentiality of such information.

## Acceptance of Gifts

A. Consistent with the mission, purpose, and procedures of MAWI and that do not violate policies or practices stipulated in MAWI corporate documents (By-laws, Governance Policies, and Make-A-Wish Iowa Performance Standards) shall not require review by the Finance Committee if the gifts are in any of the following forms:

B. Gift Acceptance Review Process

All gifts not listed above will be reviewed by a minimum of two members of the Finance Committee to determine acceptance

C. Finance Committee

One of the roles and responsibilities of the Finance Committee shall include reviewing proposed gift transactions specified below, properly screening and accepting those gifts, and when appropriate, soliciting input on gift acceptance issues. The Committee shall also review Gift Acceptance Policies and Guidelines on an annual basis and make modifications as necessary, for recommendation to the Board. The Board will vote on the Gift Acceptance Policies each year as part of its annual re-adoption of its policies and procedures.

D. Use of Legal Counsel

1. Make-A-Wish Iowa shall seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Review by counsel is recommended for:
  - a) Gifts of closely-held business interests
  - b) Transactions with potential conflict of interest that may invoke IRS sanctions
  - c) Charitable remainder trusts, charitable lead trusts, or charitable gift annuities, if funded with assets other than cash or marketable securities
  - d) Motorized vehicles, if can be used for fundraising purposes (e.g. used for auction purposes)
  - e) Gifts of real estate
  - f) Other instances in which use of counsel may be deemed appropriate by the Finance Committee

E. Procedures for Review of Gifts

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1. In reviewing gifts to MAWI, the Finance Committee will consider the following criteria:
    - a) The charitable intent and benefit to MAWI
    - b) The nature of any restrictions
    - c) The permanency of the gift
    - d) Projected costs of managing the gift asset
    - e) Other property that may be unusual or fall outside the type of gifts usually handled by MAWI
  2. Gifts requiring Finance Committee review will be handled promptly, generally within ten (10) business days of gift notification. If the Finance Committee deems input is needed, such input will generally be solicited within an additional five (5) days. Upon conclusion, the donor will be notified by phone call and in writing by staff immediately. All gift reviews will be handled with confidentiality.





## Appendix A

### **The 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 judgment 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 donation 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.





## Appendix B

### REAL PROPERTY DISCLOSURE CHECKLIST

#### General

Owner(s): Phone:

Address:

Address of Property:

Land Area (acres or square feet):

Building Area (square feet each floor):

Current Usage (describe):

Current Insurance Policy Coverage & Value:

Insurance Premiums: \$

Date of Purchase/Inheritance:

Current Cost Basis (including improvements):

Principal Balance of Mortgage(s):

Term of Remaining Mortgage:

Is there a "Due on Sale" or "Due on Transfer" provision?

How determined?

Assessed Value for Real Estate Taxes:

Fiscal Tax Year: -

Land Value: -

Real Estate Taxes: -

Building Value: -

Total taxes and assessments paid on property in last calendar year:

