



## **GIFT ACCEPTANCE POLICY**

All donations to Love146 support our mission to end child trafficking and exploitation. The purpose of the Gift Acceptance Policy is to govern the acceptance of gifts and to provide guidance to Love146 donors and their advisors in completing gifts.

Acceptance of any contribution, gift or grant is at the discretion of Love146. Love146 will not accept any gift unless it can be used or expended consistently with the purpose and mission of the organization. Love146 may refuse any gift that does not sufficiently benefit the organization, is in conflict with the Love146 mission, puts the reputation of Love146 at risk, or is prohibited by law. Legal Counsel may be engaged, when appropriate, to support the organization in its determination.

Love146 is a registered not for profit organization registered with the U.S. Internal Revenue Service under section 501(c)3. Love146 does not provide advice about the tax implications or the treatment of donations. We encourage donors to seek guidance from their own professional advisors to assist them in the process of making their gift.

Love146 will accept donations of cash or publicly traded securities. Gifts of in-kind services will be accepted at the discretion of the organization. Gifts of real property; personal property that are valued at \$10,000 or more, non-liquid securities, and contributions whose sources are not transparent or whose use is restricted in some manner must be reviewed by the Board of Directors prior to acceptance due to the special obligations raised or liabilities they may pose for Love146.

Love146 will provide acknowledgments to donors meeting IRS substantiation requirements for property received by the charity as a gift. However, except for gifts of cash and publicly traded securities, no value shall be ascribed to any receipt or other form of substantiation of a gift received by Love146.

Love146 will respect the intent of the donor relating to gifts for restricted purposes and those relating to the desire to remain anonymous. With respect to anonymous gifts, Love146 will restrict information about the donor to only those staff members with a need to know.

Love146 will not compensate, whether through commissions, finders' fees, or other means, any third party for directing a gift or a donor to the organization.

### *Revision History*

*On November 23, 2019 the Board of Directors of Love146 adopted this Gift Acceptance Policy.*