**Gift Acceptance Policy**

**1. Policy Statement**

This Gift Acceptance Policy ("Policy") establishes guidelines for the acceptance of gifts by [Nonprofit Name] (the "Organization"). The Policy is designed to ensure the integrity, transparency, and appropriateness of all gifts received.

**2. Purpose**

The purpose of this Policy is to provide clarity to the donors and the Organization's staff about the acceptance and recording of gifts, as well as to ensure gifts received further the Organization's mission and objectives.

**3. General Principles**

**3.1 Acceptance**

The Organization reserves the right to refuse any gift that is not consistent with its mission, values, or the best interests of the Organization.

**3.2 Restrictions**

While the Organization appreciates all donations, gifts with excessive restrictions or conditions that fall outside the Organization's programmatic focus may be declined.

**3.3 Valuation**

The Organization will not assign a value to non-monetary gifts. It will be the responsibility of the donor to determine the value for tax purposes.

**4. Types of Acceptable Gifts**

**4.1 Cash or Cash Equivalents**

These can include checks, credit card donations, wire transfers, or online donations.

**4.2 Marketable Securities**

This includes stocks, bonds, or other publicly traded securities.

**4.3 Real Estate**

Real estate gifts will be accepted after a thorough review of the property, including potential environmental liabilities, marketability, and carrying costs.

**4.4 Tangible Personal Property**

Items such as artwork, collectibles, or equipment. The Organization will determine the suitability of the gift in relation to its mission.

**4.5 Planned Gifts**

This can include bequests, life insurance policies, retirement funds, or charitable trusts.

**5. Review of Gifts**

**5.1 Review Process**

Gifts of real estate, tangible personal property, or any non-liquid asset will undergo a review by the Organization's Gift Acceptance Committee.

**5.2 Gift Agreement**

For gifts with restrictions or designated for specific programs, a written gift agreement detailing the terms will be executed between the donor and the Organization.

**6. Acknowledgment and Recognition**

**6.1 Receipts**

The Organization will provide timely receipts for all accepted gifts, in compliance with tax regulations.

**6.2 Recognition**

Donors will be recognized in the Organization's publications and events, unless anonymity is requested.

**7. Confidentiality**

All donor information will be handled with confidentiality and will not be disclosed unless required by law.

**8. Policy Review**

This Policy will be reviewed periodically, at least every [three years], to ensure its continued relevance and effectiveness.

Approved by the Board of Directors of [Nonprofit Name] on [Date].