



Gift Acceptance Policy

Acceptance of any contribution, gift or grant is at the discretion of the National Council of Nonprofits. The Council of Nonprofits will not accept any gift unless it can be used or expended consistently with the purpose and mission of the Council of Nonprofits.

No irrevocable gift, whether outright or life-income in character, will be accepted if under any reasonable set of circumstances the gift would jeopardize the donor's financial security.

The Council of Nonprofits will refrain from providing advice about the tax or other treatment of gifts and will encourage donors to seek guidance from their own professional advisors to assist them in the process of making their.

The National Council will accept donations of cash or publicly traded securities. Gifts of in-kind services will be accepted at the discretion of the Council of Nonprofits.

Certain other gifts, real property, personal property, in-kind gifts, non-liquid securities, and contributions whose sources are not transparent or whose use is restricted in some manner, must be reviewed prior to acceptance due to the special obligations raised or liabilities they may pose for the Council of Nonprofits.

The Council of Nonprofits 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 Council of Nonprofits.

The Council of Nonprofits 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, the Council of Nonprofits will restrict information about the donor to only those staff members with a need to know.

The National Council will not compensate, whether through commissions, finders' fees, or other means, any third party for directing a gift or a donor to the Council of Nonprofits.

Revision History

On December 7, 2010 the Board of Directors of the National Council of Nonprofits adopted this Gift Acceptance Policy.