



Gift Acceptance Policy

Introduction

The Alliance for a Healthier Generation, Inc. (Healthier Generation) accepts gift that are consistent with the organization's mission and that support core programs and special projects.

1. Donations and other forms of support are generally accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities not in conflict with Healthier Generation's mission.
2. Gifts of Real Property, Personal Property (i.e. gifts of artwork), Securities (privately and publicly held stock) and In-Kind Services will only be accepted upon review and process of the Healthier Generation development department or an established or identified committee of the Board of Directors of Healthier Generation.
3. Healthier Generation will retain complete control over use of, and right of approval over all content related to, any property or any event or program activity to be funded by the gift.

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Healthier Generation recommends all prospective donors seek the assistance of personal legal and financial advisors including, when appropriate, a licensed/insured appraiser of personal property including artwork, to ensure the donor has been informed and is aware of resulting tax and estate planning matters.

The following policies and guidelines govern acceptance of gifts made to Healthier Generation for the benefit of any of its operations, programs, or services. This document will be shared with prospective donor(s) who have expressed interest in donating gifts that are subject to review and pose consequences for the organization that it is intended to benefit.

Gifts Accepted Without Review

1. **Cash.** Cash gifts are acceptable in any form, including by check, money order, credit card, or on-line. Donors wishing to make a gift by credit card must provide the card type (e.g., Visa, MasterCard, American Express), card number, expiration date, and name of the card holder as it appears on the credit card.
2. **Publicly Held Securities.** Securities may be transferred electronically to an account maintained at one or more brokerage firms or delivered physically with the transferor's endorsement or signed stock power (with appropriate signature guarantees) attached. All marketable securities will be sold promptly upon receipt unless otherwise directed by the Healthier Generation Finance Committee. In some cases, publicly held securities may be restricted, for example, by applicable securities laws or the terms of the proposed gift; in such instances the decision whether to accept the restricted securities shall be made by Healthier Generation's Executive Committee.
3. **Bequests and Beneficiary Designations under Revocable Trusts, Life Insurance Policies, Annuities and Retirement Plans.** Donors are encouraged to make bequests to the Alliance for a Healthier Generation, Inc. in their wills, and to name the Alliance for a Healthier Generation, Inc. as a beneficiary under trusts, life insurance policies, commercial annuities and retirement plans.

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4. **Charitable Remainder Trusts.** The Alliance for a Healthier Generation, Inc. will accept designation as a remainder beneficiary of charitable remainder trusts.
5. **Charitable Lead Trusts.** The Alliance for a Healthier Generation, Inc. will accept designation as an income beneficiary of charitable lead trusts.

Gifts Subject to Review for Acceptance

There are certain forms of gifts or donated properties that may be subject to review prior to acceptance. Examples of gifts subject to prior review include, but are not limited to:

1. **Tangible Personal Property.** Appropriate and designated Healthier Generation Board of Director committees and Healthier Generation staff-directed committees shall review and determine whether to accept any gifts of tangible personal property in light of the following considerations: Does the property further the organization's mission? Can the property be sold to benefit the organization? Are there any unacceptable restrictions imposed on the property? Are there any carrying costs for the property for which the organization may be responsible? Is the title/provenance of the property clear?
2. **Life Insurance.** Healthier Generation will accept gifts of life insurance where the Alliance for a Healthier Generation, Inc. is named as both beneficiary and irrevocable owner of the insurance policy. The donor must agree to pay, before due, any future premium payments owing on the policy.
3. **Real Estate.** All gifts of real estate are subject to review by Healthier Generation's Board of Directors' Executive Committee. Prior to acceptance of any gift of real estate other than a personal residence; Healthier Generation shall require the property to be subject to external review agencies to ensure the property does not pose a potential problem. If the review reveals a potential problem, the organization may retain a qualified agent to conduct an audit if deemed necessary. Criteria for acceptance of gifts of real estate include: Is the property useful for the organization's purposes? Can the property be sold in reasonable market conditions? Are there covenants, conditions, restrictions, reservations, easements, encumbrances or other limitations associated with the property? Are there carrying costs (including insurance, property taxes, mortgages, notes, or the like) or maintenance expenses associated with the property? Does the external review or audit reflect that the property is damaged or otherwise requires remediation?

Gifts NOT Accepted

Healthier Generation will not accept gifts that (a) would result in violation of the organization's governance and bylaws, (b) would result in loss of federally designated 501(c)(3) nonprofit organization status, (c) are too difficult or too expensive to administer in relation to their value, (d) would result in any unacceptable consequences for Healthier Generation, or (e) are for purposes outside the organization's mission.

Decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be brought to the attention of Healthier Generation's Board of Directors' Executive Committee, in consultation with the Chief Executive Officer of Healthier Generation.

Alliance for a Healthier Generation, Inc. – Tax Exempt Charitable Organization

The Alliance for a Healthier Generation, Inc. is a federally recognized tax exempt charitable organization with offices in Portland, OR and is a qualified 501(c)(3) nonprofit organization with Federal Tax ID # 27-2028308, for which the donors will be entitled to charitable contribution tax deductions under the U.S. Internal Revenue Code section 170(c)(2).