

**DRAFT June 2023** 

## Gift Acceptance & Acknowledgment Policy

Acceptance of any contribution, gift or grant is at the discretion of the Dispute Resolution Center. The Dispute Resolution Center will not accept any gift unless it can be used or expended consistently with the purpose and mission of the Dispute Resolution Center. No special favors are offered in exchange for contributions, gifts or grants and the DRC will decline gifts where such favors are requested or expected.

The Dispute Resolution Center will not provide advice about the tax or other treatment of gifts. Donors must seek guidance from their own professional advisors to assist them in the process of making their gift without relying upon the Dispute Resolution Center staff to guide decisions.

The Dispute Resolution Center accepts donations of cash or publicly traded securities. Certain gifts, such as 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 by the Executive Committee of the Board of Directors prior to acceptance due to the liabilities and/or special obligations or ethical concerns they may raise for the Dispute Resolution Center.

The Dispute Resolution Center 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 Dispute Resolution Center.

The Dispute Resolution Center 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 Dispute Resolution Center will restrict information about the donor to only those staff and board members with a need to know (e.g. Executive Director, Associate Director, Chair).

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