

GIFT ACCEPTANCE POLICY

1. Pet Allies, Inc., (hereafter Pet Allies) will adhere to all federal, State of Arizona, and local statutes relating to charitable organizations and not-for-profit corporations. Pet Allies will follow generally accepted accounting standards and practices relating to the accounting and crediting of all contributions. Pet Allies will make available upon request its 990; 990s are available on www.GuideStar.org.
2. All contributions will be recognized in a timely manner. An accurate database of all donors will be maintained by the administrative staff. Donor and prospective donor files, including computer databases are the property of Pet Allies.

INVOLVEMENT OF VOLUNTEERS IN FUNDRAISING EFFORTS

3. Whenever volunteers are to be involved in fundraising efforts, it is the responsibility of the Administrator to assist in the selection and recruitment of the volunteers and to provide them with the training and information required in order for them to be effective in soliciting funds.

DONOR COMMUNICATIONS AND RELATIONSHIPS

4. Pet Allies must accurately describe its mission, accomplishments, funding sources and expenditures in all donor communications and solicitations. The Board or its designated committee will monitor any information presented to the public in any fundraising material. This includes case statements, brochures, annual giving and direct mail appeals, and capital or endowment campaigns.
5. Neither an employee nor a volunteer may make any promise to a donor, nor expect any favoritism from a donor, nor agree to any donor-directed changes in the mission and/or programs of Pet Allies as a result of a solicitation or contribution.
6. Exceptional care must be taken in the handling of memorials and bequests. This does not preclude offering the opportunity for memorial gifts on an on-going basis, but survivors should not be solicited for such memorial gifts during the time of grieving.
7. It is important that the Administrator and the Board of Directors be aware of any tax provisions relating to contributions. However, Pet Allies must not represent itself as representing the donor in any transaction, and should stipulate that the donor contact a professional advisor in questions of gift valuation and deductibility.
8. It is appropriate for Pet Allies to inform potential donors in a timely manner of any tax deadlines of “windows of opportunity” regarding contributions or the tax benefits of such contributions.

SPECIAL EVENTS

9. All fundraising events in which there is a publicized or inferred contribution must comply with IRS regulations concerning tax-deductibility and accountability. It is Pet Allies' responsibility to disclose to attendees the tax-deductible amount of any cost to attend an event.

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10. In the event a decision to solicit and/or accept a gift needs to be made, it will be reviewed by the Fund Development Committee and possibly either the Property or Finance Committee as appropriate and then a recommendation will be forwarded to the Executive Committee. The Executive Committee will make the final decision.

11. When considering, soliciting and/or accepting gifts, the following factors will be considered:

- A. Core values: Will accepting the gift compromise any core values of the institution?
- B. Compatibility of Cause: Is there convergence of cause and intent between the donor and recipient? Will accepting the gift further the mission, goals and/or objectives of both groups?
- C. Public Relations: Will the contribution reflect positively on the institution's image?
- D. Motivation: Is there clear charitable intent and a commitment to serve the community? Is it understood that it is usually appropriate for there to be tax incentives, community acceptance and publicity values for donors?
- E. Consistency: Will acceptance of the gift be consistent with other fundraising activities and/or gifts?
- F. Form of Gift: Will the nature of the contribution create problems, such as in advertising or sponsorship?
- G. Bottom Line: Will the gift encourage or discourage others to give? What will be the net effect on reaching the institution's fund development goals?
- H. If a vendor is making the gift, are there any direct or implied requirements to reciprocate by purchasing future items from the vendor?

RESTRICTED GIFTS

12. Upon acceptance of a restricted contribution, Pet Allies is legally and ethically bound to use the contribution for the purposes designated by the donor. This does not preclude a request to the donor or to the donor's estate that the designated purpose of the gift be changed to more fully further the mission and goals of Pet Allies.

13. The Board of Directors reserves the right to refuse any donor-restricted contribution that does not further the mission or goals of the institution, or whose restrictions are counter to the ethical values and principles of Pet Allies, or to its sound business and fiscal practices.

IN-KIND GIFTS

14. In-kind gifts of goods, services, or equipment are to be valued by the donor and reported to the Administrator on the appropriate form by the individual accepting the contribution. In-kind gifts will be recognized in the same manner as other contributions.

15. Pet Allies reserves the right to refuse to accept any gift of property (real or personal), product, service, equipment, goods, or other valuable which is obsolete, an unnecessary service, not mission related, or not in the institution's best interest to accept. The Executive Committee will review any questionable items. If unresolved, the issue will go to the Board of Directors for resolution.

PERSONAL PROPERTY

16. Pet Allies will accept personal property that is mission related, useful to the institution's daily operations, or easily saleable. All gifts of personal property must be approved by the Executive Committee. In accepting a gift of personal property the following will be considered: cost to transport, storage cost, cost to sell, and cost of maintenance and repairs. Exceptions to this policy are items donated for sale at the Barkin' Basement Thrift Store. The store manager will make determination at time of donation the acceptability of any personal items and proper sale or disposal of such items.

17. Establishment of value is always the responsibility of the donor. An independent appraisal may be required. Both the donor and Pet Allies should seek independent professional advice for gifts valued by the donor at \$5,000 or more. Pet Allies must follow all IRS requirements in connection with disposing of gifts of tangible personal property and the filing of appropriate tax reporting forms.

REAL PROPERTY

18. Because of the difficulties and responsibilities attached to real estate, it is the policy of Pet Allies not to accept contributions of real property without the approval of the Board of Directors after guidance from a real estate professional.

SECURITIES

19. Gifts of readily marketable securities will be accepted by Pet Allies. All readily marketable securities will be sold immediately upon receipt through the institution's investment broker on the open market. If the number of shares is sufficient to have a depressing impact on the price of the stock, in the opinion of the institution's broker, the sale may be extended over a period of time to avoid such an impact. Stock controlled under Securities and Exchange Rule 144 will be held until the restriction on sales expires and then will be immediately sold in the same manner above.

Exception to this would be if the security would be suitable as investment material for Pet Allies. Determination of suitability will be made by the Board of Directors with guidance from investment broker within 14 days of receipt of the security.

20. Gifts of securities which are not readily marketable will be accepted under the following conditions:

Gifts of closely held corporate stock will be carried on Pet Allies' books at \$1.00, in the absence of financial information which would enable determination of "book value." Such securities will be carried at "book value" as long as audited financial statements are provided to Pet Allies so that "book value" can be substantiated.

Gifts of bonds which require a "holding" period will be accepted and cashed when the holding period has expired.

Gifts of securities that will not be accepted:

Securities which are assessable or in any way could create a liability to the institution;

Securities, which by their nature may not be assigned, such as series "E" savings bonds.