SEPTEMBER 11TH NATIONAL MEMORIAL TRAIL ALLIANCE

Gift Acceptance Policy

Adopted by the Board of Directors: October 23, 2026 **Authority:** Bylaws Article VIII.

This Policy is adopted by the Board under Article VIII of the Bylaws and may be amended by the Board without amending the Bylaws. Where this Policy conflicts with the Bylaws, the Bylaws control.

1. Purpose

This Policy guides the solicitation and acceptance of gifts to the Alliance so that gifts serve the mission, protect the interests of donors, and safeguard the Alliance's tax-exempt status and reputation. The Alliance does not provide legal or tax advice; donors are encouraged to consult their own advisors.

2. Gifts Accepted Without Review

The Alliance accepts, without special review, gifts of: cash, checks, and electronic and credit-card payments; and publicly traded securities (which are generally sold promptly on receipt).

3. Gifts Requiring Prior Review

The following are accepted only after review and approval by the **Development Committee** (or, for significant or unusual gifts, the Board), because they may carry cost, liability, restriction, or reputational considerations: real property; tangible personal property and in-kind gifts; closely held or non-publicly-traded securities; cryptocurrency and other digital assets; planned and deferred gifts (bequests, charitable remainder trusts, life insurance, retirement-plan designations); and any gift subject to donor conditions, restrictions, or naming expectations.

4. Gifts the Alliance May Decline

The Alliance may decline any gift that: is inconsistent with its mission or values; carries unacceptable cost, liability, or restriction; could jeopardize its tax-exempt status; would create a conflict of interest or improper private benefit; or would harm the Alliance's reputation or relationships. No gift is accepted on terms that improperly influence the Alliance's independence or governance.

5. Restricted Gifts

Gifts are unrestricted unless the donor and the Alliance agree in writing on a restriction the Alliance can honor. The Alliance may decline restrictions it cannot reasonably administer.

6. Valuation, Acknowledgment, and Substantiation

The Alliance provides each donor a written acknowledgment consistent with IRS requirements. **Valuing a non-cash gift is the donor's responsibility**; for non-cash gifts the donor claims above $5,000, a **qualified appraisal** is the donor's responsibility, and the Alliance will sign **IRS Form 8283** to acknowledge receipt (not value). If the Alliance disposes of such donated property within three years, it will file **IRS Form 8282** as required.

7. Donor Privacy and Ethics

The Alliance protects donor information and honors reasonable requests for anonymity. Solicitation and acceptance follow the Alliance's Conflict of Interest Policy; no Director, officer, or staff member may accept personal benefit from a gift to the Alliance.

8. Administration and Review

The Development Committee, with the Treasurer, administers this Policy. The Governance Committee reviews it at least annually and recommends updates.