



## **Jackson Hole Wildlife Foundation Gift Acceptance Policy**

1. Acceptance of any contribution, gift or grant is at the discretion of the Jackson Hole Wildlife Foundation (JHWF). JHWF will not accept any gift unless it can be used or expended consistently with the purpose and mission of the JHWF.
2. JHWF will generally accept unrestricted donations of cash or publicly traded securities. Other gifts, such as real property, personal property, and non-liquid securities, as well as contributions whose sources are not transparent, will be accepted at the discretion of JHWF and must be reviewed by the Board prior to acceptance due to the special obligations raised or liabilities they may pose for JHWF. All securities will be liquidated as soon as practicable after receipt.
3. Donations with restrictions which are consistent with past practices of JHWF and in-kind gifts of goods and services that are useful to JHWF in furtherance of its mission must be reviewed and approved by the Executive Director of JHWF prior to acceptance. All unusual or potentially complex or burdensome restrictions must be reviewed and approved by the Board prior to acceptance. In addition, donations subject to a quid pro quo, such as endorsement by JHWF of the donor, joint advertising or marketing partnerships, will be reviewed by the Executive Director of JHWF and elevated to the Board for review as deemed appropriate by the Executive Director.
4. JHWF will seek the advice of legal counsel to review potential donations as needed.
5. JHWF 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 gift.
6. JHWF 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 in such acknowledgments.
7. JHWF 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, JHWF will restrict information about the donor to only those staff members with a need to know.
8. JHWF will not compensate, whether through commissions, finders' fees, or other means, any third party for directing a gift or a donor to JHWF.

Board Approved 3/25/2022

*Caroline Baker*

Signature of Secretary

*9/5/2022*

Date

*Caroline Baker*

Printed Name of Secretary