

Gift Acceptance Policy

The War Memorial Center is a 501(c)(3) non-for-profit organization which solicits and accepts gifts for purposes that will help the organization further and fulfill its mission to *honor the dead – serve the living*. We urge all prospective donors to seek the assistance of personal, legal and financial advisors in matters related to their gifts, including the resulting tax and estate planning consequences. The following policy and guidelines govern acceptance of gifts made to the War Memorial Center for the benefit of its operations, programs or services.

Acceptance of any contribution, gift or grant is at the discretion of the War Memorial Center. The War Memorial Center will not accept gifts that (a) would result in a violation of its corporate charter, (b) would result in War Memorial Center losing its status as an IRC 501(c)(3) not-for-profit organization, (c) are too difficult or too expensive to administer in relation to their value, (d) would result in any unacceptable consequences for War Memorial Center, or (e) are for purposes outside of the mission of the War Memorial Center. Decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the Development Committee, in consultation with the Executive Director.

The War Memorial Center will accept donations of cash or publicly traded securities. Gifts of in-kind services will be accepted at the discretion of the War Memorial Center.

Certain other gifts, 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 prior to acceptance due to the special obligations raised or liabilities they may pose for the War Memorial Center.

The War Memorial Center will provide acknowledgments to donors meeting IRS substantiation requirements for property received 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 the War Memorial Center.

The War Memorial Center will respect the intent of the donor relating to gifts for restricted purposes and those relating to the desire to remain anonymous.

Contact us with comments or questions about our gift acceptance policy via email at chappell@warmemorialcenter.org or call us at (414)273-5533.