



## Gift Acceptance Guidelines

Last Updated: 9/25/24

The following guidelines govern acceptance of gifts made to Washington's National Park Fund (WNPF) for the benefit of any of its operations, programs, or services.

**MISSION:** WNPF solicits and accepts gifts that are consistent with its mission to raise funds to preserve and enhance the natural beauty, cultural heritage, and recreational opportunities of Mount Rainier, North Cascades, and Olympic National Parks so that they remain vibrant, thriving ecosystems and cherished destinations for future generations.

**GUIDELINES:** WNPF's Chief Executive Officer (CEO) and Executive Committee of the Board of Directors have full authority to accept gifts made to WNPF in consultation with park leadership and/or in accordance with the provisions of these guidelines. Donations and other forms of support will generally be accepted from individuals/couples/families, partnerships, corporations, foundations, government agencies, or other entities. WNPF shall:

- accept gifts that align with its mission
- decline gifts with restrictions that go against its mission, the mission of the national parks, or that involve unlawful discrimination based on race, religion, gender, age, sexual orientation, national origin, disability or any other basis prohibited by federal, state and local laws and regulations
- refrain from accepting gifts that the parks aren't ready to accept/implement in the foreseeable future unless advised by the donors that such action is acceptable (in other words, the funds will be held in reserves noting the restriction, park, and donor).

When considering whether to solicit and/or accept gifts, WNPF keeps the following factors in mind:

- **Values** – Does acceptance of the gift compromise any of the core values of WNPF?
- **Compatibility** – Is there compatibility between donor's intent and WNPF's use of the gift?
- **Public Relationships** – Will acceptance of the gift damage the reputation of WNPF and/or Mount Rainier, North Cascades, and Olympic National Parks in any way?
- **Primary Benefit** – Is the primary benefit to WNPF and/or Mount Rainier, North Cascades, and Olympic National Parks versus the donor?
- **Consistency** – Is acceptance of the gift consistent with park priorities?
- **Form of Gift** – Is the gift offered in a form that WNPF can use without incurring a distinctive level of expense or difficulty?
- **Effect on Future Giving** – Will the gift encourage or discourage future gifts?

**PROPERTY:** Gifts of real property and personal property may only be accepted upon approval of the CEO and Executive Committee.

**OBTAINING AN APPRAISAL:** When the value of a donated item requires an appraisal (i.e., art, jewelry, homes, vehicles, etc.), the appraisal is to be obtained and paid for by the donor(s).

**STOCK GIFTS:** Stock gifts are acceptable forms of giving to WNPf. Gifts of stock are transferred by donors and/or their brokers to Infinite Giving (WNPf's official endowment managers) and sold as quickly as possible upon receipt. Depending on the donor's intentions for the usage of the gift, funds are then transferred into WNPf's park projects or park endowment accounts.

**BYPASSING GIFTS:** WNPf will refrain from accepting gifts that:

- a. are too difficult, too cumbersome, or too expensive to administer in relation to their value
- b. are for purposes outside of WNPf's mission
- c. could result in the organization violating its mission
- d. could result in the organization losing its status as a 501(c)(3) not-for-profit organization
- e. could result in any unacceptable consequences for WNPf

Decisions on the restrictive nature of a gift and its acceptance or refusal shall be made by the Executive Committee in consultation with the CEO.

**LEGAL COUNSEL:** WNPf will seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. WNPf urges all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to their gifts, including the resulting tax and estate planning consequence.

For questions about WNPf's gift acceptance policy, please contact WNPf's gifts team at (206) 623-2063 or by emailing [fund@wnpf.org](mailto:fund@wnpf.org).