Family Intervention Services, Inc.
DONATION POLICY

1. **Introduction**

Family Intervention Services, Inc. is a nonprofit 501 (c)(3) organization, our mission is to promote the positive growth, development and well-being of children, families and communities. All donations solicited on behalf of the organization shall be used to further this mission.

FIS understands that maintaining the public’s trust is essential to meeting our mission today and into the future. This document outlines the procedures established by FIS to handle donations and undertake a range of fundraising activities to benefit families, build relationships, protects our 501 (c)(3) designation and uphold the highest ethical conduct. It is part of our ongoing commitment to organizational accountability and transparency.

2. **FIS Donation Policy Statement**

FIS will accept only those gifts which are consistent with the mission and goals of the organization and in accordance with the laws, rules and regulations of the State of New Jersey and federal government.

2.1 **Gift Types**

The following gifts will be accepted by FIS:

- Cash and Checks
- Planned gifts/bequests
- Property
- Shares
- Recurring gifts
- Other- Potential holiday, food and furniture donations must be approved by the Administration office consistent with part 2.3 of this policy.

2.2 **Designated and Undesignated**.

Gifts may be designated by donors for specific purposes. FIS will ensure that designated gifts are used in accordance with the donor’s intention, relevant rules, laws and regulations and consistent with agency policies and procedures. If for some reason this is not possible, FIS will in good faith seek the approval of the donor to change the designation of the gift. FIS will ensure that agency staff is aware of the terms and conditions associated with the gifts.

Undesignated gifts will be used for the purpose that FIS believes will best meet the organizational mission and as determined by the President/CEO.
2.3  **Acceptance of Gifts**

The Director of Community Development and/or President/CEO and/or COO shall approve and accept all gifts to FIS subject to the policies and procedures outlined herein.

2.4  **Gift Appraisal**

FIS staff are not “qualified appraisers” as defined by the Internal Revenue Service as such our staff will not appraise any gifts or in any way establish value of any asset.

2.5  **Tax Advice**

FIS will encourage donors to seek independent advice about taxation, business or other legal implications of their gifts. FIS will not provide such advice to donors.

2.6  **Finder’s Fee**

FIS will not pay a commission or “finder’s fee” for any gift.

2.7  **Solicitation**

All solicitation efforts must be approved by Director of Community Development and/or the President/CEO prior to requests being made. This is to help ensure that the methods and means to be employed are consistent with relevant laws and regulations, FIS fundraising policies and organizational fundraising objectives.

3.  **Donor Privacy Statement**

FIS considers donor privacy to be of the highest priority and will manage it according to the following guidelines:

- Any information supplied by donors will be used solely to fulfill their donation and will not be shared for any reason unless permission is granted by the donor to share this information.
- All requests to remain anonymous will be honored.
- FIS will not sell or share donor lists.
- Donors who supply postal or email addresses may be contacted periodically for solicitation purposes and/or information about any upcoming events hosted by the agency.
- Donors may request to be removed from the mailing/email list by contacting the Director of Community Development by email, phone or mail.
4. **Donor Acknowledgement Recognition**

Within 30 days of donation receipt, donors will receive a written acknowledgement / thank-you letter.

Receipts for gifts less than $250 are not required by the IRS however, an acknowledgement letter will be provided.

As a 501(c) 3 all donations to FIS are tax deductible to the fullest extent of law. The IRS requires a written acknowledgement to substantiate donations of $250 or more and must contain the following information:

- FIS agency name.
- Cash contribution amount.
- Description (but not value) of non-cash contributions.
- Statement that no goods or services were provided by FIS, if this is the case.

All signed copies of gift acknowledgements must be maintained for 7 years from the date of issue and in accordance with the FIS Document Retention and Destruction Policy.

4.1 **Quid Pro Quo**

A quid pro quo contribution is a payment made partly as a contribution and partly for goods or services that the donor received. A donor may deduct only the amount of the contribution above what the goods and services are worth. In instances where the donor made a contribution of $75 or above and the donor received goods or services in exchange:

- Inform the donor in writing that the amount of the contribution that is deductible for federal income tax purposes is limited to the excess of any money (and the value of any property other than money) contributed by the donor over the fair market value of goods or services provided by the charity, and
- Provide the donor with a good faith estimate of the fair market value of the goods or services that the donor received.

This document was last updated on February 1, 2015.