



Gift Acceptance Policy

Philanthropic Philosophy

OAR appreciates the support and partnership with donors to continue to provide the supports and services that we provide. In our work, we believe in second and fair chances and believe in working to advance the mission and provide the best for our participants. OAR solicits and accepts gifts for purposes that will help the organization further and fulfill its mission. OAR 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 consequences. The following policies and guidelines govern acceptance of gifts made to OAR for the benefit of any of its operations, programs, or services.

Restrictions on Gifts

OAR will not accept gifts that (a) would result in OAR losing its status as an IRS § 501(c)(3) not-for-profit organization, (b) are too difficult or too expensive to administer in relation to their value, (c) would result in any unacceptable consequences for OAR, or (d) are for purposes outside OAR's mission.

Decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by a cross-functional team Gift Acceptance Committee consisting of the Executive Director, Deputy Director, and Development Committee Member. OAR will accept unrestricted gifts, and gifts for specified programs and purposes provided that such gifts are consistent with its stated mission, purposes, and priorities. OAR will not accept gifts that are too restrictive in purpose. Gifts for purposes that are not consistent with OAR's mission or consonant with its current or anticipated future programs cannot be accepted. Examples of gifts that are too restrictive are those that violate the terms of the corporate charter, gifts that are too difficult to administer, or gifts that are for purposes outside the mission of OAR. All final decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the Gift Acceptance Committee of OAR. When considering whether to solicit or accept gifts, the organization will consider the following factors:

- **Values:** the alignment of the gift to any of the core values of OAR
- **Compatibility:** the compatibility between the intent of the donor and the organization's use of the gift
- **Public Relationships:** the potential of the gift to damage the reputation of OAR
- **Consistency:** the gift's alignment with OAR's prior practice

- **Form of Gift:** the gift's ability to be offered in a form that OAR can use without incurring substantial expense or difficulty
- **Effect on Future Giving:** the gift impact on future gifts

Respecting the Donors' Privacy

OAR holds all communications with donors and information concerning donors and prospective donors in strict confidence, subject to legally authorized and enforceable requests for information by government agencies and courts. All other requests for or releases of information concerning a donor or a prospective donor will be granted only if permission is first obtained from the donor. All donors may be listed in OAR's Annual Report unless the donor has requested to remain anonymous.

Donor Acknowledgement

All gifts made to OAR will receive an acknowledgment from the OAR team within one week of receipt of the gift, if possible, by email and/or phone communication. A mailed acknowledgment letter that may be used as a formal tax receipt for monetary donations will be sent to each donor the following January listing all donations received from the donor the prior year unless requested prior. Per IRS regulations, OAR cannot report the monetary value of any in-kind contributions, as it is the donors' responsibility to record the value of such gifts.

Gifts Generally Accepted Without Review

Cash. Cash gifts are acceptable in any form, including by ACH, check, money order, credit card, or on-line.

In-Kind Donations. In-kind donations, such as supplies and gift cards, are generally welcome and accepted. An exception to this rule is that OAR does not accept any used items (such as clothing or toiletries). Donors wishing to contribute in-kind items should first contact OAR to determine whether the items are needed at the time and if they would be accepted. Per IRS regulations, OAR cannot report the monetary value of any in-kind donations, as it is the donors' responsibility to record the value of such gifts.

Marketable Securities. Marketable securities may be transferred electronically to an account maintained at one or more brokerage firms or delivered physically with the transferor's endorsement or signed stock power (with appropriate signature guarantees) attached. All marketable securities will be sold promptly upon receipt unless otherwise directed by OAR's Finance Committee. In some cases, marketable securities may be restricted, for example, by applicable securities laws or the terms of the proposed gift; in such instances, the decision whether to accept the restricted securities shall be made by the Gift Acceptance Committee.

Bequests and Beneficiary Designations under Revocable Trusts, Life Insurance Policies, Commercial Annuities and Retirement Plans. Donors are encouraged to make bequests to OAR under their wills and to name OAR as the beneficiary under trusts, life insurance policies, commercial annuities, and retirement plans.

Charitable Remainder Trusts. OAR will accept designation as a remainder beneficiary of charitable remainder trusts.

Charitable Lead Trusts. OAR will accept designation as an income beneficiary of charitable lead trusts.

Gifts Accepted Subject to Prior Review

Certain forms of gifts or donated properties may be subject to review before acceptance. Examples of gifts subject to prior review include, but are not limited to:

Tangible Personal Property. The Gift Acceptance Committee shall review and determine whether to accept any gifts of the tangible personal property considering the following:

- **Mission alignment:** The property's ability to further the organization's mission
- **Marketability:** The property's ability to be sold
- **Restrictions:** The property's ability to be sold with restrictions being imposed on the property
- **Carry cost:** The cost that OAR will be responsible associated with the assumption of ownership of this property

Life Insurance. OAR will accept gifts of life insurance where OAR is named as both beneficiary and irrevocable owner of the insurance policy. The donor must agree to pay, before due, any future premium payments owing to the policy.

Real Estate. All gifts of real estate are subject to review by the Gift Acceptance Committee. Prior to acceptance of any gift of real estate other than a personal residence, OAR shall require the donor to conduct an initial environmental review by a qualified environmental firm. Criteria for acceptance of gifts of real estate include:

- **Mission alignment:** the property's useful for OAR's purposes
- **Marketability:** property's ability to be readily marketable
- **Restrictions:** the property's ability to be sold without covenants, conditions, restrictions, reservations, easements, encumbrances or other limitations associated with the property; and
- **Carrying cost:** the property having carrying costs (including insurance, property taxes, mortgages, notes, or the like) or maintenance expenses associated with the property.

Use of Legal Counsel

OAR will seek the advice of legal counsel in matters relating to the acceptance of gifts when appropriate. Review by counsel is recommended for:

- A. Gifts of securities that are subject to restrictions or buy-sell agreements.
- B. Documents naming OAR as trustee or requiring OAR to act in any fiduciary capacity.
- C. Gifts requiring OAR to assume financial or other obligations.

- D. Transactions with potential conflicts of interest.
- E. Gifts of property which may be subject to environmental or other regulatory restrictions.

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OAR of Arlington, Alexandria and Falls Church is a community-based nonprofit that journeys with individuals of all genders who seek a safe reentry as they return to the community from incarceration. We also offer alternative sentencing options through community service to youth and adults, reducing incarceration and helping individuals avoid the life-altering trauma of that experience. We promote justice in the legal system and across all systems by addressing the systemic racism responsible for mass incarceration and other structural inequities in our society. We envision a safe and thriving community where all people – including those impacted by the criminal legal system – enjoy equal civil and human rights.

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