



## **GIFT ACCEPTANCE POLICY**

Low Input Viticulture & Enology, Inc (LIVE), a not-for-profit organization organized under the laws of the State of Oregon and exempt as a public charity under Section 501(c)(3) of the Internal Revenue Code, allows for the solicitation and acceptance of gifts for purposes that will assist LIVE to further and fulfill its mission. The following policies and guidelines govern the acceptance of gifts made to the LIVE or for the benefit of any of its programs.

The work of LIVE is made possible through the support of a variety of funding sources: foundations, individuals, corporations and government agencies.

### **I. Purpose of Policies and Guidelines**

The Board of Directors of LIVE and its Executive Director and staff solicit current and deferred gifts from individuals, corporations, and foundations to secure the future growth and mission of LIVE. It is the purpose of these Policies and Guidelines to govern the acceptance of gifts (including grants) by LIVE and to provide guidance to prospective donors and their advisors when making gifts to LIVE. The provisions of these Policies shall apply to all gifts received by LIVE for any of its programs or services.

### **II. Diversity of Funding Sources**

LIVE is committed to seeking funding from a broad spectrum of organizations and individuals whose support will advance LIVE's goals and objectives.

### **III. Criteria for Accepting Gifts**

LIVE will accept gifts only from donors who accept the following criteria:

- Funders must recognize and respect LIVE's mission.
- Funders must understand and accept that they have no right or power to determine the content of LIVE's programs, opinions, or information materials, nor influence the selection of issues.
- Funders are aware that contributing to LIVE does not bind them to LIVE's positions nor does it authorize LIVE to speak for the contributing organization.
- Acceptance of a gift does not imply that LIVE approves nor endorses the funder's activities or products.

### **IV. Restrictions on Gifts**

Even when applying these criteria, cases may arise in which the acceptance of a gift or of some other form of support from a funding prospect might compromise the mission or goals of LIVE or might create the appearance of such a compromise. LIVE reserves the right to decline or to return any offered gift or other form of support if LIVE determines that it would not be in the organization's best interest to accept or to continue to receive such support.



LIVE will accept unrestricted gifts, and gifts for specific programs and purposes, provided that such gifts are not inconsistent with its stated mission, purposes, and priorities. LIVE will not accept gifts that are too restrictive in purpose. Gifts that are too restrictive are those that violate the charitable trust of LIVE, gifts that are accompanied by an improper economic benefit to the donor such as a gift that is conditioned on a commercial preference to the donor or affiliated company, or gifts that vest the donor with inappropriate control such as a gift that requires LIVE to hire a specific person or take some other unacceptable action. No gift will ever influence LIVE's positions, actions, or partnerships which are determined by the Board of Directors and are based on the best science available and on the goal of behavior change to support agricultural and ecological sustainability. All final decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the Board of Directors.

#### **V. Gift Vehicles**

**LIVE will accept gifts through the following gift vehicles:**

- Outright donations (cash and cash equivalents)
- In-kind gifts (examples include office equipment, donated rental space, donated wine for events)

#### **VI. Recognition of Gifts**

LIVE will provide written acknowledgement of gifts over \$250 (or in-kind equivalent) for tax purposes.

LIVE will list all donors that have given a gift of a value of \$250 or more within the last calendar year on its website, [www.livecertified.org](http://www.livecertified.org) in plain text without donor logo or indication of an advertisement.