ACCEPTANCE POLICY
In-Kind /Non-Cash Donations

Acceptance of any contributions is at the discretion of the Exceptional Children’s Foundation (ECF). ECF will not accept any gift unless it can be used or expended consistently with the purpose and the mission of the Exceptional Children’s Foundation.

ECF has created a list of guidelines to help ensure that all donations of goods and products help further ECF’s mission in a meaningful way. In general, a donated good or product must (a) directly support our clients or staff, or (b) provide an opportunity to raise funds through its sale.

If you are considering donating an item to ECF, please review the following information to determine if it meets our qualifications. If you have questions, or would like to make a donation, please contact Lisa Kelly at lkelly@ecf.net.

GENERAL INFORMATION

• Please contact the ECF Development at lkelly@ecf.net or 310/845-8162 before dropping off any item. We cannot accept delivery of items that have not been pre-approved.
• Approved donations will be accepted at ECF Headquarters between the hours of 8:00am and 4:00pm Monday – Friday.
• Items that are accepted by ECF become the property of ECF and may be re-donated, sold or discarded as needed.
• Upon receipt of an approved item, ECF will send a letter of acknowledgment that indicates the item(s) donated and the date of donation. We do not include a value for the donated item(s) in the letter, per IRS regulations.
• Please consult with a tax advisor if you have questions regarding the deductibility of your donation.

ITEMS ACCEPTED

Donated goods and products fall into two categories, with separate considerations for each:

1. In-kind gifts; which include:
   a) Items that can be used directly by our staff or clients.
   b) Items that may be used in support of our fundraising events.

2. Tangible personal property
   Tangible personal property includes art, jewelry, coin and stamp collections and collectibles that are donated to ECF with the understanding that they will be sold. ECF will consider the following when offered a gift of tangible personal property:
   a) Value – The value of the gift must outweigh the cost to administer, maintain, store and sell it.
b) **Marketability** – The item must be readily marketable. We will also consider any additional costs that may be involved with its sale.

c) **Restrictions** – Acceptance of the item may also depend on whether the donor has requested any restrictions on the use, display or sale of the item.

d) **Gift Transfer Costs** – The donor must be willing and able to finance the packing, shipping, delivery, insurance and other costs associated with transferring the gift to ECF.

These gifts must be accompanied by a qualified appraisal performed within 60 days of the proposed donation date. If ECF sells the item within three years of receipt, we will report the sale to the IRS through the submission of Form 8282 and provide the donor with a copy of this form.

ECF encourages donors to consult with a tax professional regarding the donation and deductibility of tangible personal property.

**GUIDELINES FOR IN-KIND GIFTS**

ECF accepts the following types of in-kind gifts:

1. **Furniture**
   ECF will consider donations of furniture that can be used by clients in our residential program or used by staff at our program sites. Due to storage limitations, we cannot accept furniture that is not immediately needed by clients or staff. ECF staff cannot provide transportation for these items.

2. **Clothing**
   ECF generally accepts new clothing for infants, children and adults. Gently used clothing is considered on an individual basis.

3. **Tickets**
   We accept tickets for cultural, sports and other community events.

4. **Technology**
   ECF accepts contributions of technology only when they comply with our existing network requirements and our staff or client needs. **We do not accept obsolete or incompliant technology, or items that are missing necessary components.** Before accepting a gift of technology, it must first be reviewed and approved by our IT Administrator.

5. **Holiday Gifts**
   Gifts intended for holiday giving must be new and wrapped in their original packaging. They must be age-appropriate and aligned with our clients’ recreational and educational needs. For more information about holiday giving opportunities, please contact Lisa at lkelly@ecf.net.

6. **Gift Cards**
   ECF accepts donations of store gift cards, which may be used as holiday gifts for clients or raffle items or to help offset the cost of producing our fundraising events.

*Due to safety and liability concerns, we are unable to accept the following used items:*

Cribs and portable cribs, car seats, baby bathtubs, potty chairs, baby swings, bottles, and stuffed animals; as well as the following used items: toys, high chairs, booster seats, and strollers.

Thank you for your interest and support of ECF.