

Policy Regarding Donations to Improving Kids' Environment, Inc.

Adopted by the IKE Board on _____ March 27, 2009 _____.

The majority of gifts made to IKE are donations made by living donors through check or credit card. IKE has the following policies with respect to acceptance of gifts:

Cash. IKE may accept outright cash gifts in currency, check, or credit card payments, in any amount. IKE will consider these gifts to be unrestricted. A donor may request that a gift be used for a particular purpose within IKE's normal range of activities and IKE will honor that request unless it compromises IKE's mission. Support of a particular IKE activity will not entitle the donor to approve content or IKE's specific use of the gift.

Other Types of Gifts. IKE may accept other types of gifts (for example, bequests, tangible personal property, publicly-traded securities, life insurance policies, or real property) provided that the gifts comply with all IRS rules and will generate a net benefit to IKE. Acceptance of gifts other than cash donations shall be approved by the Executive Director and at least one Board Officer.

IKE reserves the right to refuse any proposed gift for any reason, including a determination that the source of the gift would compromise IKE's ability to achieve its mission or would reflect adversely on IKE.