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|  <p>ARCHDIOCESE OF SAINT PAUL & MINNEAPOLIS</p> | Issued Date: 3/7/2023 | Number: 217 |
| | Subject: Archdiocesan Gift Acceptance Policy | |
| | Scope: <input checked="" type="checkbox"/> Archdiocese <input type="checkbox"/> Parishes <input type="checkbox"/> Schools | |
| | Reference: Policy 407 (For Parishes) | |
| Archbishop Signature:  | | |

Purpose

The purpose of this policy is to govern the acceptance of gifts by the [Archdiocese](#) and to provide guidance to prospective donors and their advisors when making gifts to the [Archdiocese](#). The provisions of this policy shall apply to all gifts received by the [Archdiocese](#).

Policy

- 1) All gifts and grants whether they are monetary, in-kind or service donations to the [Archdiocese](#) must comply with IRS regulations and must be properly acknowledged in writing. Receipts that comply with IRS regulations must be issued.
 - a) Gifts with Donor Restrictions: Acceptance of donor restricted gifts imposes an obligation on the [Archdiocese](#) to comply with the terms established by the donor. Therefore, it is necessary that the nature and extent of this obligation be understood and documented clearly. If a gift is deemed unacceptable because of the restrictions the donor has placed on its use, the donor must be informed promptly and provided with the opportunity to either withdraw the gift or remove or modify the identified restriction(s).
 - b) Gifts without Donor Restrictions: These funds are free from any restrictions and are available for any use, including general support of operations.
 - c) Unacceptable Gifts: Gifts to the [Archdiocese](#), whether restricted or not, must be declined or returned when the gift:
 - i. Is inappropriate or not conducive to the best interest of the mission or ministry of the [Archdiocese](#) as determined by the Chief Financial Officer (CFO) in consultation with the Director for Mission Advancement and the Chancellor for Civil Affairs; for donations offered to the Archdiocesan archives the CFO will consult with the Archives Program Manager.
 - ii. Is known or suspected to be from an illegal, immoral or improper source;
 - iii. Would obligate the [Archdiocese](#) to undertake responsibilities, financial or otherwise, which it may not be capable of meeting for the period required by the terms of the gift;
 - iv. Would result in unduly burdensome administrative, recording, tracking or reporting procedures for the [Archdiocese](#);

- v. Would create an unacceptable conflict of interest as determined by the CFO in consultation with Archdiocesan leadership;
 - vi. Contains a long-term or perpetual obligation that is or may become unduly onerous to the [Archdiocese](#);
 - vii. Contains a condition that does not provide a clear and acceptable mechanism for the [Archdiocese](#) to modify the restriction;
 - viii. Is otherwise unduly harmful to the [Archdiocese](#).
- 2) When accepting a gift, the [Archdiocese](#) must take into account any associated potential or real liability.
 - 3) All gifts must be recorded in the [Archdiocese](#) financial records according to FASB ASU 2016-14.
 - 4) Donors of gifts in-kind should obtain their own appraisals that comply with IRS regulations if an appraisal is needed or desired by the donor. The [Archdiocese](#) will not provide any estimated or appraised values of gifts of real or personal property.
 - 5) Donors should consult their own tax advisors concerning specific steps to be taken to obtain tax savings when making donations. The [Archdiocese](#) will not provide tax or legal advice to donors.
 - 6) Donors who provide gifts with donor restrictions should be asked to avoid narrow restrictions. Broad and flexible terms are preferred.
 - 7) Estate gifts will be handled pursuant to the above requirements. All legal matters relating to estate gifts will be handled by the Chancellor for Civil Affairs in coordination with the Chief Financial Officer and the Director of Mission Advancement.