

GIFT ACCEPTANCE POLICY

Last Revision: August 2026

Approved by: Chief Executive Officer, Chief Revenue Officer, Chief Financial Officer

Key Changes in this Version: Clarifies existing policy and procedures

I. PURPOSE

The purpose of this Gift Acceptance Policy (“Policy”) is to establish guidelines governing the solicitation, review, acceptance, administration, and acknowledgment of charitable gifts made to Share Our Strength (“the Organization”). This Policy is intended to:

- Ensure gifts further Share Our Strength’s mission and strategic priorities;
- Protect the Organization from undue financial, legal, operational, or reputational risk;
- Provide consistent standards for evaluating proposed gifts and donors;
- Ensure compliance with applicable laws, accounting standards, and ethical fundraising practices; and
- Guide prospective donors and their advisors when considering charitable support of Share Our Strength.

Share Our Strength in its sole discretion reserves the right to decline or return any gift that is inconsistent with its mission and purpose, places undue burdens on the Organization, violates applicable law, creates conflicts of interest, or may expose the Organization to financial, legal, or reputational harm.

II. GIFT DEFINITION

A gift is a voluntary transfer of money or other assets to Share Our Strength from a donor, including an individual, corporation, foundation, donor advised fund, estate, trust, or other charitable entity.

III. GUIDING PRINCIPLES

Share Our Strength encourages philanthropic support that advances its charitable mission. Gifts are accepted with the understanding that:

- Share Our Strength retains full control and discretion over the use and administration of all charitable contributions;
- Donor restrictions must be consistent with the Organization’s mission and operational capabilities;
- Gifts must not impose unreasonable administrative, financial, or legal burdens;
- Donors should be treated with openness, professionalism, fairness, and confidentiality; and
- The interests of both the donor and Share Our Strength should be protected.

Acceptance of a gift does not constitute endorsement by Share Our Strength of a donor, corporation, organization, product, service, or viewpoint.

Donors may not use Share Our Strength’s name, logos, trademarks, or the fact of a contribution for publicity or promotional purposes without prior written approval from Share Our Strength.

IV. DONOR'S USE OF PROFESSIONAL ADVISORS

Share Our Strength encourages donors to seek independent legal, tax, and financial counsel regarding charitable gifts and estate planning matters.

Share Our Strength shall not provide legal, tax, financial, or estate planning advice to donors and shall not be responsible for analyzing the tax or legal consequences of any gift.

V. GIFT ACCEPTANCE AUTHORITY

A. GIFT ACCEPTANCE COMMITTEE

The primary responsibility for oversight, enforcement, and application of this Policy rests with the Chief Revenue Officer ("CRO") and Chief Financial Officer ("CFO"), who together serve as the Gift Acceptance Committee ("Committee").

The Committee is responsible for:

- Reviewing potentially controversial donors;
- Reviewing all gifts other than cash and publicly traded securities;
- Determining whether gifts are consistent with Share Our Strength's mission and purpose;
- Evaluating potential administrative, financial, operational, reputational, or legal burdens associated with gifts;
- Reviewing exceptions to this Policy; and
- Reviewing this Policy at least annually.

As appropriate, the Committee may consult with representatives from:

- Executive Leadership
- Board of Directors
- Other internal or external advisors

B. GIFT ACCEPTANCE REVIEW PROCESS

Routine gifts may be accepted through standard operating procedures established by the Organization.

Non-routine gifts shall be reviewed by the Committee, including gifts:

- Not regularly encountered in the ordinary course of business;
- Involving unusual assets or restrictions;
- Presenting potential legal, financial, administrative, operational, or reputational concerns; or
- Potentially inconsistent with Share Our Strength's mission and values

The Committee may approve, decline, request additional information regarding, or escalate gifts for further review.

VI. TYPES OF GIFTS

Subject to review and approval as required by this policy, Share Our Strength may accept the following types of gifts.

A. CASH

Cash gifts may be made by:

- Cash
- Check
- Credit card
- ACH or wire transfer
- Other cash equivalents

Checks must be made payable to Share Our Strength and not to individuals representing the Organization.

B. DONOR ADVISED FUNDS

Share Our Strength encourages gifts made through Donor Advised Funds (DAFs), as allowed by IRS regulations.

DAF Policy for Events: DAF funds cannot be used to pay for tickets or sponsorships to fundraising events, galas or auctions if the cost of the ticket or sponsorship is not fully tax deductible. Specifically, DAFs cannot be used to pay the tax-deductible portion of a ticket or sponsorship if the full cost includes both a tax deductible and non-deductible portion. Sponsorships or donations paid by a DAF toward an event will not receive recognition in donor listings, per best practice. Additionally, DAFs may not be used to pay for items or services purchased or won at a charity auction.

C. GIFTS OF PROPERTY

Gifts of tangible personal property may be accepted subject to Committee approval. Share Our Strength is unlikely to accept gifts of real estate due to the potential for environmental, legal, financial, and maintenance liabilities.

D. CRYPTOCURRENCY AND PUBLICLY TRADED/ MARKETABLE SECURITIES

Share Our Strength accepts gifts of cryptocurrency through approved platforms, including The Giving Block. Accepted cryptocurrency gifts are generally liquidated promptly upon receipt.

Share Our Strength may accept publicly traded and marketable securities. Marketable securities generally shall be sold promptly upon receipt unless otherwise determined by the Committee.

Restricted stock gifts shall be reviewed by the Committee. Share Our Strength will not accept restricted stock gifts designated for another beneficiary organization.

The donor may be asked to bear costs associated with lifting restrictions or administering such gifts.

E. CLOSELY HELD SECURITIES

For purposes of this policy, closely held securities shall mean securities that are not publicly traded and shall include, but shall not be limited to, debt and equity interests in non-publicly traded or closely held entities, as well as interests in LLPs and LLCs. Interests in other forms of ownership may be deemed closely held securities.

Closely held securities may be accepted only if:

- Share Our Strength is the direct beneficiary; and
- The Committee approves acceptance.

It is Share Our Strength's policy to liquidate closely held securities when feasible.

F. PLANNED GIFTS

Share Our Strength may accept:

- Bequests
- Charitable remainder trusts
- Charitable lead trusts
- Charitable gift annuity beneficiary designations
- Retirement beneficiary designations
- Life insurance beneficiary designations
- Other deferred or planned gifts

Charitable Remainder and Lead Trusts

Share Our Strength encourages donors to name the Organization as remainder beneficiary of charitable remainder trusts and income beneficiary of charitable lead trusts, but generally will not serve as trustee.

Retirement Plans (Qualified Charitable Distribution)

Donors are encouraged to designate Share Our Strength as a beneficiary of retirement assets and to make Qualified Charitable Distributions from qualifying deferred compensation accounts to Share Our Strength.

Bequests

Donors are encouraged to include Share Our Strength in wills and trusts and provide a copy of such documents to Share Our Strength, whether revocable or irrevocable.

Life Insurance Beneficiary Designations

Life insurance policies generally will only be accepted if:

- Share Our Strength is named owner and beneficiary; and

- The donor agrees to contribute future premium payments sufficient to maintain the policy without cost to the Organization.

G. IN-KIND GIFTS

Share Our Strength may accept gifts of in-kind donation of goods or services that directly contribute to our programs and operations, subject to evaluation and approval of the Committee.

It is the responsibility of the Donor to document of the value of the goods contributed. A donation receipt will be issued for an in-kind donation of goods with documented value greater than \$250. The donation receipt will include the description (but not value) of any non-cash contributions.

H. OTHER GIFTS

The Committee may consider additional gift types not specifically described in this Policy, including:

- Oil, gas, and mineral interests
- Intellectual property
- Donated product, including food
- Honorariums
- Intangible property
- Remainder interests in property
- Other complex or non-cash assets

RESTRICTED GIFTS AND ENDOWMENTS

I. RESTRICTED GIFTS

Share Our Strength encourages unrestricted and temporarily restricted gifts that support the Organization's mission and programs.

Restricted gifts may be accepted if the restrictions:

- Are administratively feasible;
- Align with current or anticipated programs;
- Do not create excessive obligations; and
- Do not interfere with organizational independence.

J. PASS THROUGH GIFTS

Share Our Strength generally discourages gifts designated for the benefit of other charitable organizations.

Where the receipt or administration of designated gifts is burdensome or inconsistent with mission, the Committee shall determine whether such gifts may be accepted.

K. ENDOWMENTS

The Organization will accept endowment gifts that are consistent with its stated mission and do not impose undue administrative difficulties. Please reference Endowment Policy for further guidance.

VII. RETURN OR REFUSAL OF GIFTS

Share Our Strength generally will not accept gifts that permit the donor to reclaim contributed funds or assets. Exceptions may be approved by the Committee if determined to be in the best interests of the Organization.

Share Our Strength reserves the right to refuse or return any gift that:

- Is inconsistent with mission and purpose;
- Places undue burdens on the Organization;
- Violates governing documents or law;
- Introduces conflicts of interest;
- Exposes the Organization to liability or adverse publicity; or
- Otherwise presents unacceptable risk.

Share Our Strength will not accept contributions from corporations, industries, or their affiliated foundations whose core activities are in direct conflict with Share Our Strength's mission and purpose or could limit Share Our Strength's ability to fulfill its mission.

Examples include, but are not limited to:

- Firearms
- Tobacco
- Pornography

Share Our Strength may also decline gifts associated with:

- Illegal or unethical business practices;
- Money laundering or corruption concerns;
- Exploitation of vulnerable populations;
- Activities inconsistent with Share Our Strength's values; or
- Relationships likely to create significant reputational risk.

It is not the intent of this Policy to prohibit all potentially controversial donors, but rather to ensure appropriate review by senior leadership.

VIII. ETHICAL STANDARDS AND COMPLIANCE

Share Our Strength shall administer gifts properly and in accordance with all applicable federal, state, and local laws and regulations, including those governing charitable reporting, anti-money laundering, sanctions compliance, tax reporting, and record retention.

Share Our Strength shall:

- Provide formal acknowledgements in accordance with IRS requirements;
- Maintain appropriate donor confidentiality;
- Avoid impermissible conflicts of interest; and

- Seek independent professional advice when appropriate.

IX. ACKNOWLEDGEMENT AND VALUATION

Share Our Strength follows IRS guidelines regarding charitable gift acknowledgements.

The Organization shall not provide appraisals or tax valuations for donor purposes.

Acknowledgement letters may state:

- The amount of cash gifts;
- Descriptions of non-cash gifts; and
- Any required tax language under applicable law.

Donors are solely responsible for obtaining qualified appraisals and determining deductibility for tax purposes.

XIII. CONFIDENTIALITY AND DONOR PRIVACY

Share Our Strength shall maintain donor confidentiality except where disclosure is required by law, regulation, audit, or court order or the donor consents to public acknowledgment.

Donor information shall not be shared outside the Organization except:

- With donor permission;
- As required for operational or regulatory purposes; or
- As otherwise required by law.

XIV. POLICY ADMINISTRATION AND REVIEW

The Gift Acceptance Committee shall review this Policy and related procedures at least annually, or more frequently as needed, to ensure consistency with:

- Applicable laws and regulations;
- Accounting standards;
- Ethical fundraising practices; and
- Share Our Strength's operational and strategic priorities.

–End of Policy–