



LUNGEvity Foundation Gift Acceptance Policy

LUNGEvity Foundation solicits and accepts gifts that are consistent with its mission.

Donations will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities, without limitations.

In the course of its regular fundraising activities, the foundation will accept donations of money, real property, personal property, stock, and in-kind services.

Certain types of gifts must be reviewed prior to acceptance due to the special liabilities they may pose for the foundation. Examples of gifts which will be subject to review include gifts of real property, gifts of personal property, and gifts of securities.

When considering whether to solicit or accept gifts, the organization will consider the following factors:

- Values—whether the acceptance of the gift compromises any of the core values of the foundation
- Compatibility—whether there is compatibility between the intent of the donor and the organization's use of the gift
- Public Relationships—whether acceptance of the gift damage the reputation of the foundation
- Primary Benefit—whether the primary benefit is to the foundation, versus the donor
- Consistency—is acceptance of the gift consistent with prior practice?
- Form of Gift—is the gift offered in a form that the foundation can use without incurring substantial expense or difficulty?
- Effect on Future Giving—will the gift encourage or discourage future gifts?

All decisions to solicit and/or accept potentially controversial gifts will be made by the Executive Committee of the Board in consultation with the President. The primary consideration will be the impact of the gift on the organization.