MIYKA’EL FOUNDATION, INC.

EIN: 41-5092933

www.miykaelfoundation.org

legal@miykaelfoundation.org

GIFT ACCEPTANCE POLICY

Effective Date: June 2026

Last Reviewed: June 2026

ARTICLE I: PURPOSE

Miyka'el Foundation, Inc. ("Foundation") gratefully welcomes gifts from individuals, corporations, foundations, and other organizations in support of its charitable mission. This Gift Acceptance Policy establishes guidelines for the types of gifts the Foundation accepts, the process for evaluating and accepting gifts, and the responsibilities of the Foundation in acknowledging and administering gifts. This policy is designed to protect the interests of both donors and the Foundation, ensure compliance with applicable laws, and maintain the integrity and sustainability of the Foundation's operations.

ARTICLE II: SCOPE

This policy applies to all gifts received by the Foundation, including cash contributions, in-kind donations, securities, planned gifts, and all other forms of charitable giving. It applies to all board members, officers, staff, and volunteers involved in soliciting or receiving gifts on behalf of the Foundation.

ARTICLE III: GIFT ACCEPTANCE COMMITTEE

The Board of Directors of the Foundation shall serve as the Gift Acceptance Committee responsible for reviewing and approving non-standard or complex gift arrangements. The Board President, in consultation with the Board Secretary & Treasurer, is authorized to approve standard gifts as defined in this policy. Gifts that fall outside standard parameters shall be referred to the full Board of Directors for review and approval.

ARTICLE IV: ACCEPTED GIFTS

4.1 Cash and Cash Equivalents

The Foundation accepts cash, checks, money orders, and electronic transfers. All checks should be made payable to Miyka'el Foundation, Inc. Cash gifts of any amount are accepted. The Foundation will provide written acknowledgment for all cash gifts in accordance with IRS requirements.

4.2 Credit and Debit Card Gifts

The Foundation accepts gifts made by credit or debit card through its secure online donation platform. All card transactions are processed through a PCI-compliant payment processor.

4.3 In-Kind Donations

The Foundation accepts donations of tangible goods and materials that directly support its active programs. All in-kind donations are subject to the Foundation's published In-Kind Donation Guidelines, which specify accepted item categories, condition requirements, and restrictions. The Foundation reserves the right to decline in-kind donations that do not align with current program needs or quality standards. Donors are responsible for obtaining an independent appraisal for in-kind gifts valued at $500 or more for tax purposes. The Foundation will provide written acknowledgment of in-kind gifts but will not assign a monetary value to donated items.

4.4 Appreciated Securities

The Foundation accepts gifts of publicly traded stocks, mutual funds, and other marketable securities. The Foundation generally intends to liquidate appreciated securities promptly upon receipt unless otherwise determined by the Board of Directors. Proceeds will be directed to the fund designated by the donor where applicable. Donors wishing to transfer securities should contact the Foundation at legal@miykaelfoundation.org to receive transfer instructions.

4.5 Donor Advised Fund Grants

The Foundation accepts grants recommended through Donor Advised Funds held at sponsoring organizations such as Fidelity Charitable, Schwab Charitable, Vanguard Charitable, and others. DAF grants may be designated to a specific fund or directed to the Foundation's General & Greatest Need Fund.

4.6 Vehicle Donations

The Foundation accepts donations of cars, trucks, vans, motorcycles, boats, and recreational vehicles in most conditions, subject to prior review and acceptance. All vehicle donations are subject to a condition and title review before acceptance is confirmed. The Foundation will provide IRS Form 1098-C to donors following the sale or operational use of the donated vehicle. Donors should contact the Foundation at legal@miykaelfoundation.org before initiating a vehicle transfer.

4.7 Real Property

The Foundation may accept donations of real estate including land, residential property, and commercial property subject to thorough due diligence, legal review, and formal Board approval prior to acceptance. Each real property gift will be evaluated individually based on the property's condition, location, marketability, environmental status, and alignment with the Foundation's mission and capacity. The Foundation reserves the right to decline any real property gift that presents undue legal, financial, or reputational risk. All real property donations require a qualified independent appraisal at the donor's expense. Donors interested in exploring a real property gift should contact the Foundation at legal@miykaelfoundation.org to initiate the review process.

4.8 Planned Gifts and Bequests

The Foundation welcomes planned gifts including bequests through wills or living trusts, beneficiary designations on retirement accounts and life insurance policies, charitable remainder trusts, charitable lead trusts, and IRA charitable rollovers. Donors who wish to include the Foundation in their estate plans are encouraged to notify the Foundation so that the gift can be acknowledged and properly anticipated. Planned gifts are subject to review by the Board of Directors prior to formal acceptance where applicable. The Foundation recommends that donors consult their estate planning attorney and financial advisor when structuring a planned gift.

4.9 Gift Cards

The Foundation accepts unused, loaded gift cards of any kind including general use Visa and Mastercard gift cards and major retailers and restaurant gift cards in support of its Birthday Blessings program. All gift cards must be verified as loaded at the time of donation. The Foundation cannot accept expired or zero-balance gift cards.

ARTICLE V: GIFTS THE FOUNDATION WILL NOT ACCEPT

The Foundation reserves the right to decline any gift that:

a) Is inconsistent with the Foundation's mission, values, or governance policies

b) Would create legal, financial, reputational, or operational risk to the Foundation

c) Is accompanied by conditions or restrictions that are impractical, unlawful, or contrary to the Foundation's charitable purposes

d) Involves real property with known environmental contamination, title disputes, or significant carrying costs

e) Involves a conflict of interest as defined in the Foundation's Conflict of Interest Policy

f) Is offered by a donor whose values, conduct, or public reputation could harm the Foundation's integrity or standing

g) Consists of items that do not meet the Foundation's in-kind donation quality and program-relevance standards

ARTICLE VI: GIFT RESTRICTIONS AND DESIGNATIONS

6.1 Unrestricted Gifts

Unrestricted gifts are allocated to the Foundation's General & Greatest Need Fund and used at the discretion of the Board of Directors to support the Foundation's most pressing needs.

6.2 Restricted Gifts

Donors may designate gifts to a specific fund or program area. The Foundation will honor donor designations to the extent that the designated fund or program remains active and operational. If a designated program is discontinued or a restriction becomes impractical, the Foundation will consult with the donor or the donor's legal representative to redirect the gift in a manner consistent with the donor's original intent.

6.3 Named Gifts and Recognition

Donors wishing to establish a named gift or fund should contact the Foundation to discuss the arrangement. Named gift agreements are subject to Board approval and must be documented in a written gift agreement signed by both parties.

ARTICLE VII: VALUATION AND ACKNOWLEDGMENT

7.1 Acknowledgment Requirements

The Foundation will provide written acknowledgment for all gifts in accordance with IRS requirements and Foundation procedures, including:

a) A written acknowledgment for all single cash gifts of $250 or more

b) A written acknowledgment for all non-cash gifts regardless of value

c) IRS Form 1098-C for donated vehicles following sale or operational use

d) A qualified appraisal summary for non-cash gifts valued at $500 or more wherein required by IRS regulations

7.2 Valuation of Non-Cash Gifts

The Foundation will not assign monetary values to donated goods or in-kind items. Donors are responsible for obtaining independent appraisals for non-cash gifts where required for tax purposes. The Foundation will document the description and condition of received items in its acknowledgment letter.

ARTICLE VIII: ETHICAL FUNDRAISING

The Foundation is committed to ethical fundraising practices in all gift solicitation and acceptance activities. The Foundation will:

a) Never accept gifts obtained through misrepresentation, coercion, or undue influence

b) Ensure that all donor communications are honest, accurate, and transparent

c) Respect donor intent and honor all gift designations to the fullest extent possible

d) Maintain the confidentiality of donor information in accordance with the Foundation's Privacy Policy

e) Comply with all applicable federal, state, and local laws governing charitable solicitation and gift acceptance

ARTICLE IX: POLICY REVIEW

This policy shall be reviewed annually by the Board of Directors and updated as necessary to reflect changes in applicable law, organizational growth, program changes, or donor giving trends.

This policy was adopted by the Board of Directors of Miyka'el Foundation, Inc.

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Last Reviewed: June 2026