

A Kid's Place of Tampa Bay  
Gift Acceptance and Administration Policy

## Contents

I.	INTRODUCTION .....	2
A.	Mission .....	2
B.	Purpose of Gift Acceptance and Administration Policy .....	2
C.	Administrative Responsibility .....	2
D.	Ethical Standards .....	2
1.	NCPG and AFP Guidelines.....	2
2.	Independent Counsel.....	2
3.	Confidentiality and Donor Disclosures .....	3
4.	Public Disclosure .....	3
II.	Gift Acceptance .....	3
A.	Type of Gifts .....	3
B.	Authority .....	4
C.	Gifts of Cash.....	4
D.	Gifts Requiring Board Approval .....	4
1.	Life Insurance .....	4
2.	Securities: A Kid’s Place can accept both publicly-traded securities and closely held securities.....	4
3.	Tangible Personal Property .....	5
E.	Deferred and Split Interest Gifts – Deferred and split-interest gifts not listed above may include the following and do not require board approval:.....	7
1.	Bequests, Beneficiary Designations, and Charitable Trusts.....	7
2.	Charitable Gift Annuities .....	7
3.	Restricted Gifts .....	8
4.	Expense Reimbursement.....	8
III.	GIFT ADMINISTRATION .....	8
A.	Receipts .....	8
B.	Record Keeping.....	9
C.	Recognition .....	9
D.	Valuation Standards and Gift Counting Policies .....	9
1.	Life insurance: Policies are valued at interpolated terminal reserve value, or cash surrender value, upon receipt. Death benefits are credited to the donor’s record less any previously reported cash surrender values. ....	9
2.	Pledges: Pledge payments are reported as gifts on the date received.....	9
E.	Allocation of Gift Resources .....	9
1.	Investment Policy.....	9
2.	Cash Reserves Policy .....	9
F.	Fund Management.....	9
1.	Endowment Assets Held by A Kid’s Place .....	9
2.	Cash Reserves and Short-Term Pools .....	10
G.	Special Procedures.....	10
1.	Appraisals and Donor Reporting Requirements.....	10
2.	Donee Reporting Requirements .....	10
3.	Security Liquidation.....	10
4.	Serving as Trustee .....	11
5.	Accounting and Reporting Standards.....	11

## **I. INTRODUCTION**

A Kid's Place of Tampa Bay Inc. is a nonprofit organization organized under the laws of the State of Florida to encourage the solicitation and acceptance of gifts for purposes that will help to further and fulfill its mission. The following policies and procedures govern solicitation, acceptance, and administration of gifts.

### **A. Mission**

The mission of A Kid's Place is to provide a safe, loving, and nurturing home for foster children.

Purpose of Gift Acceptance and Administration Policy:

These policies and procedures govern the solicitation, acceptance, and administration of gifts by A Kid's Place and provide guidance to prospective donors and their advisors when making gifts. The provisions of these policies shall apply to all gifts received by A Kid's Place for any of its programs or services.

### **B. Administrative Responsibility**

The Governing Board of Directors of empower the Chairman of the Board, Chief Executive Officer (CEO), the Development Director and the controller to ensure appropriate compliance with this policy by all staff, consultants, and volunteers.

### **C. Ethical Standards**

#### **1. NCPG and AFP Guidelines**

Every employee or person interacting with donors in the gift planning process on behalf of A Kid's Place shall adhere to the "Model Standards of Practice of the Charitable Gift Planner" set forth by the National Committee on Planned Giving provided in Attachment I and the "Donor Bill of Rights" set forth in Attachment II, developed by the American Association of Fundraising Counsel (AAFRC), Association for Health Care Philanthropy (AHP), Council for Advancement and Support of Education (CASE), and Association of Fundraising Professionals (AFP).

#### **2. Independent Counsel**

Donors are advised to secure the advice of independent counsel with regard to the legal, investment, estate, and tax consequences resulting from gifts to A Kid's Place. It is the policy of A Kid's Place that the donor's attorney may not also represent A Kid's Place on a specific gift. Additionally, donor advisors that serve on The Board of Directors for A Kid's Place must disclose any conflicts of interest and refrain from voting on gifts in which they serve as counsel to the donor.

### 3. Confidentiality and Donor Disclosures

All information concerning donors or prospective donors' gifts, including names of beneficiaries, gift amounts, and other personal information shall be kept confidential unless permission is obtained from the donor to release such information. The role and relationship of all parties involved in the gift planning process shall be fully disclosed to donors, including how and by who each is compensated, if applicable. Donors receiving advice, recommendations, and/or illustrations for deferred and other major gift arrangements from A Kid's Place in contemplation of a gift transaction may be requested to sign the "Donor Disclosure" provided as Attachment III, which acknowledges that A Kid's Place is not in the business of rendering legal, investment, or tax advice and that the donor has been advised to seek independent counsel on these matters.

### 4. Public Disclosure

A Kid's Place will comply with section 6104(d) of the Internal Revenue Section code as amended by the Tax and Trade Relief Extension Act of 1998 that became effective June 8, 1999, with regard to documents that must be made available for public inspection. These documents include application for tax exemption and annual information returns for the past three years including all schedules and attachments filed with the IRS except for parts of the return that identify names and addresses of contributors. These documents will be available for public inspection at A Kid's Place principal offices during normal business hours. Written requests will be honored within 30 days from the date the request is received.

## II. Gift Acceptance

### A. Type of Gifts

The policy of A Kid's Place of Tampa Bay shall be to encourage gifts of any type and description that are consistent with its charitable objectives. Other planned gifts may be accepted by A Kid's Place, the Board of Directors and legal counsel, if deemed necessary. However, A Kid's Place reserves the right to abstain from accepting all gifts that are not consistent with its purpose for any reason. Gifts that will be considered for acceptance include:

<b>Cash</b>	<b>Retirement Plan Designations</b>	<b>Closely Held Stock and Partnership Interests</b>
<b>Life Insurance</b>	<b>Bequests</b>	<b>Donor Advised Funds</b>
<b>Charitable Gift Annuities</b>	<b>Publicly Traded Securities</b>	
<b>Charitable Remainder Trusts</b>	<b>Tangible Personal Property</b>	
<b>Charitable Lead Trusts</b>	<b>Real Property</b>	

**B. Authority**

The Chairman of The Board, Chief Executive Officer (CEO) and/or the Development Director may accept any and all gifts, except for those listed in section “d” below, requiring Board approval.

**C. Gifts of Cash**

A Kid’s Place may accept outright cash gifts in any amount.

**D. Gifts Requiring Board Approval**

The following gifts require A Kid’s Place Board of Directors approval.

**1. Life Insurance**

A Kid’s Place of Tampa Bay Inc. must be named as both beneficiary and irrevocable owner of an insurance policy before it can be recorded as an outright gift. The gift value for income tax purposes is the lesser of the policy’s value or the donor’s basis. If the policy is paid in full, its value is generally equal to its replacement value (cost of identical policy given the donor’s age and health). If the policy is not paid up, the policy’s value will be based on the interpolated terminal reserve value (ITRV) plus any unearned premium. The insurance company provides the ITRV. Beneficiary designations do not require Board approval.

**a) Paid-up Policies:**

Although paid-up policies may be accepted without Board approval, the Board shall determine if the policy will be held, surrendered for cash value, or exchanged for another policy.

**b) Other than Paid-up Policies:**

Insurance policies that are not paid-up require A Kid’s Place Board of Directors approval. If accepted the donor must provide a statement that A Kid’s Place has no liability and gives no guarantees as to the financial performance of the policy or underlying insurer. If the donor contributes future premium payments, A Kid’s Place will include the entire amount of the additional premium payment as a gift in the year that it is made. If the donor does not elect to continue to make gifts to cover premium payments on the life insurance policy, the Board shall determine whether it will continue to pay the premiums, convert or exchange the policy, or surrender the policy for cash value.

**2. Securities:** A Kid’s Place can accept both publicly-traded securities and closely hold securities.

**a) Publicly Traded Securities**

Marketable securities will be transferred to an account maintained at one or more brokerage firms or delivered physically with the transferor’s

signature or stock power attached. As a rule, all marketable securities will be sold upon receipt unless otherwise directed by A Kid's Place. In some cases, marketable securities may be restricted by applicable securities laws; in such instance, the final determination on the acceptance of the restricted securities may be made by A Kid's Place.

- b) **Options and Other Rights in Securities:** The following questions apply to acceptance of warrants, stock options, and stock appreciation rights:
- Is A Kid's Place required to advance funds upon exercise of the gift? If so, does A Kid's Place have the required funds?
  - Is A Kid's Place at risk of loss of funds in accepting the gift?
  - Are the rights restricted? And if so, does the restriction affect the ability of A Kid's Place to dispose of the asset? Does the restriction materially impact the value of the gift to A Kid's Place?
  - Will acceptance of the gift and/or exercise of the option trigger any tax consequences to the donor?
- c) **Closely Held Securities:** Proposed gifts of closely held securities, which include not only debt and equity positions in non-publicly traded companies but also interests in LLPs and LLCs or other ownership forms, will be reviewed by addressing the following questions:
- What type of entity is represented by the gift? (For example, C Corporation, S Corporation, LLC, LLP)
  - Will the security generate unrelated business taxable income to A Kid's Place? If so, does A Kid's Place have the funds to pay this tax?
  - Will the gift trigger any negative tax consequences to the donor? If the donor is unsure, please advise him to talk with his accountant.
  - Are there restrictions on the security that would prevent A Kid's Place from ultimately converting those assets to cash?
  - How does the company operate? Does its operation of the gift interest create liability for A Kid's Place?
  - Is the security marketable? If so, what is the market for sale, and estimated time required for sale?

If potential problems arise on initial review of the security, further review and recommendations may be sought from an outside professional before deciding whether to accept the gift. Every effort will be made to sell non-marketed securities as soon as possible.

### 3. Tangible Personal Property

A Kid's Place may accept tangible personal property gifts valued at \$5,000 or greater if the gift will generate adequate revenue for the organization, and meet the purposes for which the gift is intended. In assessing the appropriateness of the gift, A Kid's Place and The Board of Directors should address the following questions:

- Is the property marketable? What is the market for and costs of transportation to market and sale?

- Are there any undue restrictions on the use, display, or sale of the property?
- Are there any carrying costs (insurance, storage, ongoing maintenance) for the property?

**a) Real Property**

Gifts of real estate may include developed property, undeveloped property, or gifts subject to a prior life interest.

**Environmental Review:** Prior to acceptance of real estate, A Kid's Place shall require an initial environmental review of the property to ensure that the property has no environmental problem. If the initial inspection reveals a potential problem, A Kid's Place shall retain a qualified inspection firm to conduct an environmental audit. The cost of the environmental audit shall be an expense of the donor.

**Title Binder:** A title binder shall be obtained by A Kid's Place prior to the acceptance of the real property gift when appropriate. The cost of this title binder shall be an expense of the donor.

**Factors for Acceptance:** The Board of Directors for A Kid's Place and legal counsel shall review and decide whether to accept real property based on the following factors:

- (i) Whether the property is useful for the purposes of A Kid's Place;
- (ii) The marketability of the property;
- (iii) Any encumbrances, leases, restrictions, reservations, easements, or other limitations associated with the property;
- (iv) d. Any carrying costs associated with the property, including insurance, property taxes, mortgages, notes or other costs;
- (v) Any concerns which the environmental audit revealed.

**b) Motor Vehicles**

A Kid's Place does accept donations of motor vehicles on a case by case instance. If the vehicle cannot be used to support our programs, we will sell the vehicle for market value.

**c) Closely Held Stock and Partnership Interests**

Closely-held securities, including debt and equity positions in non-publicly traded companies, interests in LLPs and LLCs, or other ownership forms, can be accepted subject to the approval of the Board of Directors of A Kid's Place. They shall review and decide whether to accept closely held securities based on the following factors:

- (i) Restrictions on the security that would prevent A Kid’s Place from ultimately converting the securities to cash;
- (ii) The marketability of the securities; and
- (iii) Any undesirable consequences for A Kid’s Place from accepting the securities.

If potential problems arise on initial review of the security, further review and recommendation by an outside professional may be sought before making a final decision on acceptance of the gift. The final determination on the acceptance of closely held securities shall be made by the Board of Directors of A Kid’s Place with advice of legal counsel when deemed necessary. Non-marketable securities shall be sold as quickly as possible.

**E. Deferred and Split Interest Gifts – Deferred and split-interest gifts not listed above may include the following and do not require board approval:**

<b>Bequests</b>	<b>Charitable Remainder Trusts</b>	<b>Charitable Gift Annuities</b>
<b>Beneficiary Designations</b>	<b>Charitable Lead Trusts</b>	

**Legal Name:** A Kid’s Place of Tampa Bay Inc.  
**Address:** 1715 Lithia Pinecrest Road, Brandon, FL 33511  
**Federal Tax ID Number:** 26-2757636

**1. Bequests, Beneficiary Designations, and Charitable Trusts**

A Kid’s Place may or may not be informed of its status as a beneficiary or remainder about bequests, beneficiary designations, or charitable trusts. If informed, A Kid’s Place will provide guidance and appropriate language to the donor and/or donor’s counsel to assist in ensuring that the donor’s intentions are fulfilled. At gift maturity, all acceptance guidelines listed in sections II (b) and II (c) shall apply.

**2. Charitable Gift Annuities**

A Kid’s Place of Tampa Bay, Inc. works through local community foundations and independent investment firms to offer Charitable Gift Annuities. To create a Charitable Gift Annuity, an individual irrevocably transfers money, securities or other assets to a trust that will pay income for life or a period of years, for yourself and/or another beneficiary. The amount of payment is dependent upon the age of the donor and the size of the gift. The date that income payments to the beneficiary begin may be deferred. At the death of the surviving beneficiary, the remaining principal in the trust goes to A Kid’s Place of Tampa Bay, Inc.

Contact Samantha Mellen [smellen@akidsplacetb.org](mailto:smellen@akidsplacetb.org) at A Kid’s Place for more information about this life-income gift.

### 3. Restricted Gifts

Restricted gifts must be consistent with mission and purpose. The following guidelines apply:

#### d) Temporarily Restricted Gifts

Principal and income is available for expenditure on gifts made for a specific purpose or in support of a specific program of A Kid's Place.

#### e) Permanently Restricted Gifts (Endowments)

- (1) Gifts made to establish a named fund with A Kid's Place must meet the minimum funding requirement of \$10,000.
- (2) Permanently restricted gifts are subject to appropriate investment and spending policies.
- (3) Gifts of any size are acceptable for addition to existing endowment funds.
- (4) New endowments require the following minimum contribution:
  - (a) As determined by A Kid's Place Board of Directors.
  - (b) As required by community foundation policy, if established through a community foundation for our benefit.
- (5) Donors will be requested to sign the Donor Disclosure Waiver allowing alternate use of a permanently restricted gift in such case that it becomes impractical to administer the fund or if the purpose for which the fund was established no longer exists.

### 4. Expense Reimbursement

Donors shall be responsible for all expenses related to making a gift, including but not limited to, attorney and other advisor fees, appraisal fees, and environmental surveys. Exceptions to this policy require approval of A Kid's Place CEO.

## I. GIFT ADMINISTRATION

### A. Receipts

Gift receipts will be issued for all gifts within 30 days from the date received. Receipts will state the name of the donor, date received, restrictions if applicable, and a description of the gifted property. If the donor received something of value in exchange for the gift (quid pro quo), the receipt will state the value of the item received; otherwise, the receipt shall state: "No goods or services were received in exchange for this gift." Gifts of tangible personal property (including securities) shall not include a valuation of the asset, which is the responsibility of the donor.

**B. Record Keeping**

Gift records reflecting the name of the donor and details of the gift will be maintained in an electronic database and a hard copy of all gift receipts filed for reference. The Accounting Manager and the Development Department and/or others as they may designate are responsible for maintaining gift records.

**C. Recognition**

It is A Kid's Place intent to communicate appreciation of gifts whenever it is acceptable to the donor and appropriate. Recognition of gifts will be guided by A Kid's Place current Recognition Program.

**D. Valuation Standards and Gift Counting Policies**

The following valuation standards and gift counting policies govern gifts to A Kid's Place:

4. Life insurance: Policies are valued at interpolated terminal reserve value, or cash surrender value, upon receipt. Death benefits are credited to the donor's record less any previously reported cash surrender values.
5. Pledges: Pledge payments are reported as gifts on the date received.

**E. Allocation of Gift Resources The following policies will govern the allocation of gift resources:**

**6. Investment Policy**

It is the intent to maintain policies that support the growth of our endowment and investment accounts the long-term financial stability of A Kid's Place by allocating a portion of unrestricted gift resources toward this objective. A full copy of our investment policy can be provided by request. The following policies govern the allocation of resources to the endowment or investment accounts of A Kid's Place.

- Quarterly the Finance Committee reviews the amount of funds to be contributed to these accounts. The amount is based on funds that exceed our cash reserves policy and has been maintained for at least 30 days.

**7. Cash Reserves Policy**

**F. It is the policy to keep 3 months of operating capital on hand at all times in cash equivalents. The Chairman of the Board, CEO, Accounting Manager and the Board of Directors are responsible for ensuring that adequate cash reserves are maintained. Fund Management**

**8. Endowment Assets Held by A Kid's Place of Tampa Bay**

Written investment and spending policies shall be maintained for endowment assets and reviewed at least annually. To ensure appropriate fiduciary conduct, these policies

will be in conformance with the standards of the Uniform Management of Institutional Funds Act and the Uniform Prudent Investor Act, and the process of managing these assets will include:

- a. Documentation of the process used to derive investment decisions.
- b. Diversification of portfolio assets with regard to specific risk/return objectives of the beneficiaries.
- c. The use of professional money managers and consultants (prudent experts) to assist with the investment decision process.
- d. Control and accounting for all investment expenses
- e. Monitoring of all money manager and service provider activities.
- f. Avoidance of conflicts of interest.

**9. Assets Held at a Community Foundation**

The Community Foundation of Tampa Bay is responsible for maintaining investment and spending policies with regard to funds it is holding for A Kid's Place benefit.

**10. Assets Held at Wealth Management Firm**

Raymond James is responsible for maintaining investment and spending policies with regard to funds it is holding for A Kid's Place benefit.

**11. Cash Reserves and Short-Term Pools**

A Kid's Place Board of Directors shall be responsible for decisions with regard to the investment of cash reserves and short-term assets.

**G. Special Procedures**

**12. Appraisals and Donor Reporting Requirements**

Donors are required to file Form 8283 for gifts of tangible personal property if the aggregate reported value of the property exceeds \$5,000 (or in the case of non-publicly traded stock - \$10,000) and obtain qualified appraisals as may be required. The Chairman of the Board or CEO will be responsible for signing on behalf of A Kid's Place on Form 8283 when presented for signature by the donor.

**13. Donee Reporting Requirements**

Accounting Manager will be responsible for filing IRS Form 8282 within 125 days from the date of sale of any asset sold within three years of receipt by A Kid's Place when the charitable deduction value of the item is more than \$5,000.

**14. Security Liquidation**

It is the policy of A Kid's Place as a fiduciary to liquidate publicly traded securities as soon as possible after receipt to avoid unnecessary market fluctuation. An exception to this policy can be made by the Board of Directors of A Kid's Place. Realized gains or losses on security sales shall be reported as such and do not influence the amount credited to the donor's gift record.

**15. Serving as Trustee**

To avoid potential conflicts of interest, staff of A Kid's Place will not generally serve in a trustee capacity on trusts established by donors, in which A Kid's Place has a beneficial or remainder interest. A Kid's Place is prohibited from serving in any fiduciary capacity for donors, other than for members of their immediate family.

**16. Accounting and Reporting Standards**

The Board of Directors of A Kid's Place is responsible for setting the standards for financial accounting. These standards are derived from the Financial Accounting Standards Board (FASB), the American Institute of Certified Public Accountants (AICPA), and the U.S. Federal Office of Management and Budget (OMB).

THIS POLICY WAS APPROVED BY A KID'S PLACE BOARD OF DIRECTORS ON

  
\_\_\_\_\_  
Chairman of The Board  
Board of Directors, A Kid's Place of Tampa Bay, Inc.

9/10/25  
\_\_\_\_\_  
Date

**ATTACHMENT I**  
**Model Standards of Practice of the Charitable Gift Planner**

Preamble

The purpose of this statement is to encourage responsible charitable gift planning by urging the adoption of the following Standards of Practice by all who work in the charitable gift planning process, including charitable institutions and their gift planning officers, independent fundraising consultants, attorneys, accountants, financial planners and life insurance agents, collectively referred to hereafter as “Gift Planners.”

This statement recognizes that the solicitation, planning, and administration of a charitable gift is a complex process involving philanthropic, personal, financial, and tax considerations, and often involves professionals from various disciplines whose goals should include working together to structure a gift that achieves a fair and proper balance between the interests of the donor and the purposes of the charitable institution.

I. Primacy of Philanthropic Motivation

The principal basis for making a charitable gift should be a desire on the part of the donor to support the work of charitable institutions.

II. Explanation of Tax Implications

Congress has provided tax incentives for charitable giving, and the emphasis in this statement on philanthropic motivation in no way minimizes the necessity and appropriateness of a full and accurate explanation by the Gift Planner of those incentives and their implications.

III. Full Disclosure

It is essential to the gift planning process that the role and relationships of all parties involved, including how and by whom each is compensated, are fully disclosed to the donor. A Gift Planner shall not act or purport to act as a representative of any charity without the express knowledge and approval of the charity, and shall not, while employed by the charity, act or purport to act as a representative of the donor, without the express consent of both the charity and the donor.

IV. Compensation

Compensation paid to Gift Planners shall be reasonable and proportionate to the services provided. Payments of finder’s fees, commissions, or other fees by a donee organization or an independent Gift Planner as a condition for the delivery of a gift are never appropriate. Such payments lead to abusive

practices and may violate certain state and federal regulations. Likewise, commission-based compensation for Gift Planners who are employed by a charitable institution is never appropriate.

#### V. Competence and Professionalism

The Gift Planner should strive to achieve and maintain a high degree of competence in his or her chosen area and shall advise donors only in areas in which he or she is professionally qualified. It is a hallmark of professionalism for Gift Planners that they realize when they have reached the limits of their knowledge and expertise, and as a result, should include other professionals in the process. Such relationships should be characterized by courtesy, tact and mutual respect.

#### VI. Consultation with Independent Advisers

A Gift Planner acting on behalf of a charity shall in all cases strongly encourage the donor to discuss the proposed gift with competent independent legal and tax advisers of the donor's choice.

#### VII. Consultation with Charities

Although Gift Planners frequently and properly counsel donors concerning specific charitable gifts without the prior knowledge or approval of the donee organization, the Gift Planners, to ensure that the gift will accomplish the donor's objectives, should encourage the donor early in the gift planning process to discuss the proposed gift with the charity to whom the gift is to be made. In cases where the donor desires anonymity, the Gift Planners shall endeavor, on behalf of the undisclosed donor; to obtain the charity's input in the gift planning process.

#### VIII. Explanation of the Gift

The Gift Planner shall make every effort, insofar as possible, to ensure that the donor receives a full and accurate explanation of all aspects of the proposed charitable gift.

#### IX. Full Compliance

A Gift Planner shall fully comply with and shall encourage other parties in the gift planning process to fully comply with both the letter and spirit of all applicable federal and state laws and regulations.

#### X. Public Trust

Gift Planners shall, in all dealings with donors, institutions, and other professionals, act with fairness, honesty, integrity, and openness. Except for compensation received for services, the terms of which have been disclosed to the donor, they shall have no vested interest that could result in personal gain.

*Developed by the National Committee on Planned Giving*

**ATTACHMENT II**  
**Donor Bill of Rights**

Philanthropy is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To assure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the not-for-profit organizations and causes they are asked to support, we declare that all donors have these rights:

1. To be informed of the organization's mission, of the way A Kid's Place of Tampa Bay Inc. intends to use donated resources, and of its capacity to use donations effectively for intended purposes.
2. To be informed of the identity of those serving on the organization's governing board, and to expect the board to exercise prudent judgment in its stewardship responsibilities.
3. To have access to A Kid's Place of Tampa Bay Inc. most recent financial statements.
4. To be assured that their gifts will be used for the purposes for which they were given.
5. To receive appropriate acknowledgment and recognition.
6. To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by law.
7. To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
8. To be informed whether those seeking donations are volunteers, employees of A Kid's Place of Tampa Bay Inc., or hired solicitors.
9. To have the opportunity for their names to be deleted from mailing lists that A Kid's Place of Tampa Bay Inc. may intend to share.
10. To feel free to ask questions when making a donation and to receive prompt, truthful, and forthright answers.

*Developed by the American Association of Fundraising Counsel (AAFRC), Association for Health Care Philanthropy (AHP), Council for Advancement and Support of Education (CASE), and Association of Financial Professionals (AFP).*

**ATTACHMENT III  
Donor Disclosure and Waiver**

**Privacy Notice**

All information you supply to us is considered confidential and will not be disseminated to others except as required by law.

**Consent to Use Personal Information**

We are grateful for the support we have received from you and other donors. One of the ways our appreciation is expressed may be through the listing of your name in publications. Should you wish that your name not appear as a donor, please let us know.

**Independent Counsel**

Our policy requires that we advise you to consult with your own independent counsel to review any gift transaction prior to completion. The undersigned acknowledges that neither A Kid's Place of Tampa Bay Inc. nor its representatives render legal, investment, or tax advice.

**Fiduciary Responsibility**

A Kid's Place of Tampa Bay Inc. is a Florida nonprofit, public-benefit corporation with the responsibility for governance vested in its Boards of Directors.

I have read and understand the above disclosures.

\_\_\_\_\_  
Donor Name (Print)

\_\_\_\_\_  
Signature of Donor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of a Foundation Representative

\_\_\_\_\_  
Date

**WAIVER**

Should the purpose designated for my gift no longer exist or become impractical in the opinion of A Kid's Place Board of Directors, I direct that the Board elect an alternate use for the gift and make every effort to apply the proceeds of my gift to a related purpose or purposes, which in the Directors' opinion will most nearly accomplish my wishes while meeting the needs of A Kid's Place of Tampa Bay Inc..

\_\_\_\_\_  
Signature of Donor

\_\_\_\_\_  
Date

**ATTACHMENT IV  
SAMPLE LANGUAGE FOR CHARITABLE BEQUESTS**

**GIFT OF A PERCENTAGE OF THE ESTATE**

“I give, devise, and bequeath to A Kid’s Place of Tampa Bay, Inc. a public benefit nonprofit, with offices currently located at ADDRESS, \_\_\_\_\_% of the residue of my estate for its unrestricted use **(OR INSERT SPECIFIC PURPOSE)** in carrying out its benevolent purposes.

**GIFT OF A SPECIFIC DOLLAR AMOUNT**

“I give, devise, and bequeath to A Kid’s Place of Tampa Bay, Inc. a public benefit nonprofit, with offices currently located at ADDRESS. The, the cash sum of \$ \_\_\_\_\_ for its unrestricted use **(OR INSERT SPECIFIC PURPOSE)** in carrying out its benevolent purposes.

**GIFT OF SPECIFIC PROPERTY**

“I give and devise to A Kid’s Place of Tampa Bay, Inc. a public benefit nonprofit, with offices currently located at ADDRESS the following real property (here describe the premises with exactness and particularity) with power to lease, mortgage, or sell the same at its discretion, for its unrestricted use **(OR INSERT SPECIFIC PURPOSE)** in carrying out its benevolent purposes.

**GIFT OF THE RESIDUE OF AN ESTATE**

“I give the residue of my estate, including all failed and lapsed gifts, to A Kid’s Place of Tampa Bay, Inc. a public benefit nonprofit, with offices currently located at ADDRESS, for its unrestricted use **(OR INSERT SPECIFIC PURPOSES)** in carrying out its benevolent purposes.

For further information or assistance, contact:  
Samantha Mellen, Development Director A Kid’s Place of Tampa Bay, Inc.  
[smellen@akidsplacetb.org](mailto:smellen@akidsplacetb.org) 813-381-3839