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## GIFT ACCEPTANCE POLICY

Acceptance of any contribution, gift or grant is at the discretion of AIA Louisiana. AIA Louisiana will not accept any gift unless it can be used or expended consistently with the purpose and mission of AIA Louisiana.

No irrevocable gift, whether outright or life-income in character, will be accepted if under any reasonable set of circumstances the gift would jeopardize the donor's financial security.

AIA Louisiana will refrain from providing advice about the tax or other treatment of gifts and will encourage donors to seek guidance from their own professional advisors to assist them in the process of making their gift.

Gifts of in-kind services will be accepted at the discretion of AIA Louisiana.

Certain other gifts, real property, personal property, in-kind gifts, non-liquid securities, and contributions whose sources are not transparent or whose use is restricted in some manner, must be reviewed prior to acceptance due to the special obligations raised or liabilities they may pose for AIA Louisiana.

AIA Louisiana will provide acknowledgments to donors meeting IRS substantiation requirements for property received by the charity as a gift. However, except for gifts of cash and publicly traded securities, no value shall be ascribed to any receipt or other form of substantiation of a gift received by AIA Louisiana.

AIA Louisiana will respect the intent of the donor relating to gifts for restricted purposes and those relating to the desire to remain anonymous. With respect to anonymous gifts, the AIA Louisiana will restrict information about the donor to only those staff members with a need to know.