



GIFT ACCEPTANCE POLICY

Sunshine Foundation will accept only those gifts that are consistent with the mission, goals, and purpose, and which sustain the mission of Sunshine Foundation; and are deemed consistent with public laws, regulations, and public policy of the federal government. Sunshine Foundation will, in a timely manner, properly acknowledge all contributions.

Ethical Fund Raising

All promotions and solicitations conducted by Sunshine Foundation will be conducted in a manner that is both ethical and professional.

Use of Gifts and Associated Income

All gifts accompanied by a written statement identifying the donor's desired use of the gift and as accepted by Sunshine Foundation will be used for the stated purpose for which they were given. All unrestricted or non-designated gifts will be available for use as determined appropriate by Sunshine Foundation.

Acceptance of Gifts

The President and/or the Director of Development shall be responsible for approval and acceptance of all contributions to Sunshine Foundation, subject to the policies and procedures contained herein or adopted in the future by Sunshine Foundation. Sunshine Foundation reserves the right to decline any gift in its sole discretion.

Acceptable Gift Types

Donations will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities, without limitations. During its regular fundraising activities, Sunshine Foundation will accept donations of cash, stock, virtual currency such as Bitcoin, and in-kind services. (Cash gifts are acceptable in any form, including by cash, check, money order, credit card, or on-line).

Certain types of gifts must be reviewed prior to acceptance due to the special liabilities they may pose for Sunshine Foundation. Examples of gifts which will be subject to review include gifts of real property, gifts of personal property, virtual currency such as Bitcoin, and gifts of securities. Sunshine Foundation reserves the right to convert, sell, or exchange donated property at its discretion.

Bequests and Beneficiary Designations under Revocable Trusts, Life Insurance Policies, Commercial Annuities and Retirement Plans: Donors are encouraged to make bequests to Sunshine Foundation under their wills, and to name Sunshine Foundation as the beneficiary under trusts, life insurance policies, commercial annuities, and retirement plans. Sunshine Foundation will accept designation as a remainder beneficiary of charitable remainder trusts. Sunshine Foundation will accept designation as an income beneficiary of charitable lead trusts.

Endowments

Endowment gifts will be accepted. Any interest or other income generated by an endowment gift will be considered as unrestricted or non-designated and will flow to Sunshine Foundation's general fund. The funds generated by the gift will be available for use, as any other non-restricted or non-designated funds, by Sunshine Foundation as determined appropriate.

Tax Deductibility of Gifts

Sunshine Foundation is a 501(c)(3) non-profit, and as such gifts to Sunshine Foundation may be tax deductible. Donors should check with their tax advisor, however, as to the deductibility of each particular gift. Sunshine Foundation will provide acknowledgements to donors meeting IRS substantiation requirements for property received by Sunshine Foundation 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 Sunshine Foundation.

Amendment

These policies will be periodically reviewed by the appropriate committee(s) and may be amended by a Board resolution.