

Gift-In-Kind Procedure

Definition:

A Gift-In-Kind is a voluntary contribution of goods or services that can be used to advance the mission of Girl Scouts-Dakota Horizons (GSDH) or can be readily converted to cash.

Purpose:

The IRS has specific regulations regarding gifts-in-kind. This procedure outlines our internal process a GSDH employee or volunteer should follow when presented with a Gift-In-Kind. It limits the liability that may inadvertently be assumed by placing value on gifts or by accepting a gift that does not advance the GSDH mission. **Most importantly, it assures that a donor will receive timely acknowledgement of his/her contribution.**

It is the sole responsibility of the donor to determine the value of a donated item; the receiver (GSDH staff or volunteers) cannot assign a value to the donated item(s).

Receiving a Gift:

Girl Scouts-Dakota Horizons (staff and/or volunteers) may accept contributions of goods or services that can be used to advance the mission of GSDH or may be converted readily into cash.

When accepting a Gift-In-Kind, the receiver must ask the donor to complete a GSDH Gift-In-Kind Form.

Once the donor has completed the form, the receiver must sign the form and send it immediately a member of the Resource Development Team.

GSDH will enter the contribution in its donor database and issue an acknowledgement to the donor along with a copy of the Gift-In-Kind Form. The acknowledgement will contain only a description of the contribution and will not include a statement as to the value of the contribution if the donor has not listed a value on the donation form. It will further contain a statement as to what, if any, goods or services were given in exchange for the contribution such as tickets or admission to an event. GSDH cannot issue an acknowledgement for contributions that cannot be used or readily converted to cash. *Examples might include used stuffed animals, broken or outdated equipment, opened medical supplies, etc.*

Procedure:

- If you are proactively seeking a gift in-kind for an activity or event, please submit a Gift-In-Kind Notification [located here](#) before you solicit business(es) to notify the Resource Development Team of Gift-In-Kind requests.
- When presented with a potential Gift-In-Kind, an individual must assess if the gift can be used to advance the mission of GSDH or could be readily converted to cash. If there is any question as to whether the contribution meets either of these criteria, the individual should contact his/her immediate supervisor or the GSDH Finance office.
 - If the Gift-in-Kind is for a Signature Program Event, please alert the Director of Development in your district via email. (These gifts will receive a specific acknowledgement.)
- If the gift is accepted, the individual should offer immediate and sincere expression of gratitude. At that time, the donor should be given a Gift-In-Kind Form and be encouraged to complete the form at that time. **If the donor is unable or unwilling to complete the form, the receiver may complete the form, write “N/A” as the estimated fair market value, and enter that the form was completed by him/her in the note section in the lower right hand corner.**
- The individual (GSDH volunteer or staff) accepting the gift cannot offer tax advice or dictate the value of the contribution. It is the responsibility of the donor to determine the fair market value of the contribution.
- If the item is personal property of the donor and is valued at more than \$5,000, the donor must obtain a certified appraisal. The appraisal cannot be dated more than 60 days from the date of the donation. It must be prepared, signed and dated by a qualified appraiser. Federal law requires that the donor pay for the appraisal. This value will be used for gift reporting purposes only.
- The individual (GSDH volunteer or staff) accepting the gift will sign and date the Gift-In-Kind Form only after the donor has irrevocably turned over the Gift-In-Kind.
- Once signed, the form should be submitted to the Resource Development Team within 24-hours for prompt processing and acknowledgement.
- If the Gift-in-Kind donation is to be used for a specific event or program, please add that detail to the “detailed description” on the Gift-in-Kind Form.

Gift-In-Kind Form

[This form can also be found online here.](#)

Gift made by: _____ Date of gift: _____

Address: _____

City: _____ State: _____ ZIP: _____

Contact Name(s): _____

Phone: _____ E-mail: _____

Gift Type:

Physical Good(s) Professional Service Facility Rental Cash Check Other: _____

Gift Given to:

Council Service Unit Troop Individual Girl Other: _____

Detailed description of gift(s): _____

I (donor) estimate the total fair market value of this contribution to be: \$ _____.*

Donor Signature: _____ Date: _____

***Notes to donor(s):** Girl Scouts-Dakota Horizons gratefully acknowledges your in-kind contribution. Thank you for your generous support and for taking a moment to complete the above Gift-In-Kind donation form. You are encouraged to consult with your tax advisor for current laws applicable to your generous in-kind donation(s).

Recipient Information

I, _____ (print your name) received the above gift(s)-in-kind.

Receiving party signature: _____ Date: _____

Email: _____ Phone Number: _____

For Office Use Only

GSDH Finance Department Fund: _____

Notes: _____