

Iowa Cancer Consortium Gift Acceptance Policy

Revised and approved by the Board of Directors: 11/6/23



Policy

The Iowa Cancer Consortium (Consortium) solicits and accepts gifts that are consistent with its mission and that support its core programs and special projects. For the purposes of this policy, gifts include contributions of funds in the form of financial donations and/or sponsorships and/or in-kind goods and services.

Gifts and other forms of support will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities where organizational priorities and missions align, subject to the following limitations:

- Gifts may not be accepted if there is a reasonable question as to whether the Consortium's reputation would be negatively affected, whether the donor has the authority to make the gift, or whether the donor is competent to make the gift. In such cases, the decision to accept the gift will be made by the Executive Director in consultation with the Board of Directors.
- Due to the demonstrated link to cancer, gifts associated with commercial tobacco and/or alcohol, are not accepted.
- Gifts associated with vaping or electronic cigarettes are not accepted.
- Gifts associated with firearms, due to a variety of state and federal laws, are not accepted.

Acceptance of any gift or grant is at the discretion of the Consortium Executive Director in consultation with the Board of Directors.

When the appropriateness of a gift is in question, the following will be considered:

- How well does the mission of the gifting organization align with the mission of the Consortium?
- If the gift comes from a business or organization that also sells commercial tobacco, alcohol, and/or fire arms, what percentage of a company's revenue comes from the sale of those products?

The Consortium will accept donations of cash or publicly traded securities. Certain other gifts, real property, personal property, 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 the Consortium.

The Consortium will refrain from providing advice about the taxes, legal condition, 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 donation(s).

The Consortium will provide acknowledgments to donors meeting Internal Revenue Service validation requirements for property received by the Consortium as a gift. 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



the Consortium. The Consortium will not compensate, whether through commissions, finders' fees, or other means, any third party for directing a gift or a donor to the Consortium.

The Consortium 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 Consortium will restrict information about the donor to only those staff members who are required to know the identity of the donor and intent of their donation.