

This memorandum shall serve to outline the Sierra Club and the Sierra Club Foundation's policy and procedures regarding in-kind donations.

Definition: An in-kind contribution is a donation of goods or tangible personal property rather than cash or appreciated property.

History: Every year at the Sierra Club, many programs conduct events at which private companies provide food or some other type of in-kind donation. Often, a company representative will ask Club staff to provide them a copy of the Club's 501 (c) (3) determination letter in order to receive a tax deduction.

Policy: Unfortunately, the Sierra Club cannot provide this documentation as the Club is a 501 (c) (4) organization and cannot offer a tax deduction. When working with companies providing in-kind donations, please inform them that they will not receive a charitable tax deduction. In lieu of a charitable tax deduction, it is important to emphasize the increased visibility their organization will receive at the event. We appreciate in-kind donations because they help keep our operating costs low.

Procedures: If a donor wishes to receive a tax deduction for an in-kind contribution, he or she may donate the item to The Sierra Club Foundation. If you receive an inquiry regarding an in-kind contribution, contact Chapter Funding prior to accepting the donation. The Foundation will not accept an in-kind donation unless the item has a value in excess of **\$5,000**. In-kind contributions need to be of high value to justify the administrative expense associated with accepting them.

Please be advised that because of specific legal requirements, if you accept an item without prior approval from Chapter Funding, The Foundation will not offer the donor a tax deduction. Please note that the Inner City Outings Program is exempt from the \$5,000 donation requirement and may continue to accept in-kind donations less than \$5,000. The Foundation does not accept furniture, computers, printers or other office equipment because of the difficulty in properly administering the gift. Forms: Prior to receiving or accepting an in-kind donation, the Sierra Club entity (ICO, Chapter, Group or Conservation Department) must complete an in-kind donation form and email it to Chapter Funding. The aforementioned forms are available through Chapter Funding. Should you have any questions regarding this memorandum, please contact Chapter Funding (415-977-5771, chapter.funding@sierrclub.org). Thank you for your attention to this matter.

Chapter Funding
415-977-5771