



**John Howard Association of Illinois**  
**Gift Acceptance Policy**  
**May 2019**

**Overview**

John Howard Association of Illinois (JHA), a non-profit organization organized under the laws of the State of Illinois and a 501(c)(3) organization under the Internal Revenue Code, encourages the solicitation and acceptance of gifts to JHA for purposes that will help JHA to further and fulfill its mission. The following policies and guidelines govern acceptance of gifts made to JHA or for the benefit of any of its programs.

**JHA Mission**

The John Howard Association independently monitors correctional facilities, policies and practices, and advances reforms needed to achieve a fair, humane and effective criminal justice system in Illinois.

**Gift acceptance**

JHA will accept unrestricted gifts and gifts for restricted programs and purposes, provided that such gifts and/or their donor(s) are not inconsistent with JHA's mission, purposes and priorities. JHA reserves the right to refuse a gift, and will not accept gifts that are too restrictive in purpose or that appear to require more cost than benefit. The Executive Committee of the JHA Board of Directors, in consultation with JHA's Executive Director, shall make all final decisions on the restrictive nature of a gift and its acceptance or refusal.

JHA accepts gifts of cash, in-kind goods, publicly-traded securities, and by bequest/beneficiary designation. Other types of gifts must be reviewed prior to acceptance due to the special liabilities they may pose for JHA; examples include gifts of real estate or tangible personal property.

- There is no minimum gift amount for donations by cash, credit card or check.
- All checks shall be made payable to "John Howard Association of Illinois."
- All securities will be sold immediately upon receipt into JHA's account.
- Associated expenses of gifts made to JHA are to be borne by the donor.

JHA will seek the advice of legal counsel in matters relating to acceptance of gifts where deemed appropriate by JHA's Executive Director or Executive Committee.

JHA does not accept monetary donations from individuals who are currently incarcerated. JHA does not accept donations from organizations which own/run prisons, with the exception of event ticket/table purchases.

JHA urges all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to their gifts and the resulting tax and estate planning consequences.

**Gift acknowledgement**

All gifts will be acknowledged in writing by JHA in a timely manner in accordance with IRS requirements, and issued with a receipt for tax purposes. In the case of non-cash gifts, the receipt will describe the gift received and will not identify a value. If the donor received any goods/services in exchange for the gift, that will be noted on the gift receipt with the goods/services value indicated. For development purposes, JHA shall record a gift of securities at its valuation on the gift date.

**Gift recognition**

Donors may be publicly recognized by JHA in its online or printed materials. Requests for anonymity by donors will be honored; this must be stated at the time of the gift. Permission to publicly recognize a donor and/or his/her gift will be assumed unless otherwise requested by the donor. Donor contact and financial information is handled with respect and with confidentiality to the extent provided by law. JHA does not sell its donor lists to third parties.

**Approval**

This gift acceptance policy has been approved by JHA's Board of Directors. The Board will regularly review and must approve any changes to or deviations from this policy.

*Approved on May 9, 2019*