

**NATIONAL ASSOCIATION FOR RATIONAL SEXUAL OFFENSE LAWS (NARSOL)
and its foundation VIVANTE ESPERO
GIFT ACCEPTANCE POLICIES AND GUIDELINES**

National Association for Rational Sexual Offense Laws ("NARSOL") and its foundation Vivante Espero ("VIVANTE"), not-for-profit organizations organized under the laws of the State of North Carolina, encourages the solicitation and acceptance of gifts to or for the benefit of NARSOL/VIVANTE for purposes that will help NARSOL/VIVANTE to further and fulfill its mission.

NARSOL is a national informational, educational, and advocacy organization devoted to ending dehumanizing registries by working to eliminate the laws, policies, and practices that propagate them. Its foundation, VIVANTE, exists to support NARSOL's mission and educate and inform the general public about laws and policies that dehumanize people.

NARSOL/VIVANTE's Directors have a fiduciary duty to assure that NARSOL/VIVANTE's assets are used efficiently and protected from potential liabilities and diversion to purposes other than those that further NARSOL/VIVANTE's goals. Accordingly, the Gift Acceptance Policies and Guidelines shall govern the acceptance of gifts made to NARSOL/VIVANTE or for the benefit of any of its programs.

I. Purpose of Policies and Guidelines

The Board of Directors of NARSOL/VIVANTE and its staff solicit current and deferred gifts from individuals, corporations, and foundations to secure the future growth and mission of NARSOL/VIVANTE. We appreciate donors' consideration of any gift to NARSOL/VIVANTE. In all matters involving current and prospective donors, the donor's interest is important to NARSOL/VIVANTE. Please call NARSOL/VIVANTE's Executive Director at 888-997-7765, ext. 701 if you have any questions or wish to discuss any aspect of this policy.

These policies and guidelines govern the acceptance of gifts by NARSOL/VIVANTE and provide guidance to prospective donors and their advisors when making gifts to NARSOL/VIVANTE. The provisions of this policy apply to all gifts to NARSOL/VIVANTE for

any of its programs. Gifts will be accepted only if they do not interfere with NARSOL/VIVANTE's mission, purpose, and procedures.

NARSOL/VIVANTE shall accept only such gifts as are legal and consistent with organizational policy. While NARSOL/VIVANTE does not provide tax advice, every effort will be made to assist donors in complying with the intents and purposes of the Internal Revenue Service in allowing charitable tax benefits.

Fundamental principles include safeguarding the confidentiality of the donor relationship, providing full disclosure to the donor, and ensuring that gifts are recorded, allocated, and used according to the donor's intent and designation.

It is the policy of NARSOL/VIVANTE to comply fully with the rules set out in Publication 526 of the Internal Revenue Service ([Exhibit A](#)).

II. General Policies Relevant to All Gifts

A. Use of Legal Counsel

NARSOL/VIVANTE shall seek the advice of legal counsel in accepting gifts when appropriate. Review by counsel is recommended for:

1. Closely held stock transfers subject to restrictions or buy-sell agreements.
2. Documents naming NARSOL/VIVANTE as Trustee.
3. Gifts involving contracts, such as bargain sales or other documents requiring NARSOL/VIVANTE to assume an obligation.
4. Transactions with a potential conflict of interest that may involve IRS sanctions.
5. Other instances in which the use of counsel is deemed appropriate by the NARSOL/VIVANTE Treasurer.

B. Conflict of Interest

NARSOL/VIVANTE will urge all prospective donors to seek the assistance of independent personal legal and financial advisors in matters relating to their gifts and the resulting tax and estate planning consequences. NARSOL/VIVANTE and its staff, employees, and agents are prohibited from advising donors about the tax consequences of their donations. Gifts are also subject to the provisions of other NARSOL/VIVANTE policies, including adopted Conflict of Interest policies.

NARSOL/VIVANTE makes every effort to ensure that accepted gifts are in the best interests of the organization and the donor. NARSOL/VIVANTE works to follow The Donor Bill of Rights adopted by the AAFRC Trust for Philanthropy, the Association of Fundraising Professionals, and other professional organizations ([Exhibit B](#)). In addition, NARSOL/VIVANTE will comply with the Model Standards of Practice for the Charitable Gift Planner, promulgated by the National Committee on Planned Giving ([Exhibit C](#)).

C. Restrictions on Gifts

NARSOL/VIVANTE will accept unrestricted gifts and gifts for specified programs and purposes, provided such gifts are consistent with its stated mission, purposes, and priorities. NARSOL/VIVANTE will not accept gifts that are too restrictive in purpose. Gifts for purposes that are not consistent with NARSOL/VIVANTE's mission or consonant with its current or anticipated future programs cannot be accepted. Examples of gifts that are too restrictive are those that violate the terms of the corporate charter, are too difficult to administer, or are for purposes outside the mission of NARSOL/VIVANTE. All final decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the NARSOL/VIVANTE Treasurer.

D. The NARSOL/VIVANTE Treasurer – concerning gift review and acceptance

The respective organization's Treasurer is responsible for reviewing all gifts proposed to be made to NARSOL/VIVANTE, properly screening, accepting, or rejecting those gifts, and making recommendations to the board on gift acceptance issues when appropriate.

E. Establishing the Value of Donated Property

It is the policy of NARSOL/VIVANTE to comply fully with the valuation rules set out in Publication 561 of the Internal Revenue Service ([Exhibit D](#)) and the relevant income, gift, and estate tax laws and regulations. Property contributed to NARSOL/VIVANTE that has a value above \$5,000 must be accompanied by an appraisal unless it consists of (i) cash, (ii) marketable securities, (iii) closely held securities with a value of \$10,000 or less, (iv) a vehicle or boat, the value of which will be determined by its sale, (v) intellectual property such as a copyright or patent, (vi) stock-in-trade, inventory or other property that the donor would otherwise hold for sale to customers in the ordinary course of the donor's business or (vii) property contributed by a corporation that constitutes a "qualified contribution," as described in Section 170(e)(3)(A) of the Internal Revenue Code of 1986.

The fee for the appraisal may not be based on the appraised property's value, and the appraiser must be "qualified," as that term is used in IRS Publication 561. A "qualified appraiser" is one who is ordinarily in the business of appraising a similar property, has the appropriate educational and experiential background, and performs appraisals for many different people and purposes (and not primarily either for NARSOL/VIVANTE or for the donor) and who is not employed by NARSOL/VIVANTE, the donor, any relative of the donor or any entity controlled by the donor or members of the donor's family. Duplicate originals of each appraisal should be prepared, one for NARSOL/VIVANTE and one for the donor.

NARSOL/VIVANTE reserves the right to alter the value of property contributed to it on the books and records of NARSOL/VIVANTE for accounting, tax-reporting, annual fund record-keeping, or any other purpose if developments after the completion of the gift or information that comes to the attention of NARSOL/VIVANTE after the gift is completed are determined, in the discretion of NARSOL/VIVANTE's auditors, to merit such an alteration.

F. Tax Compliance

NARSOL/VIVANTE's policy is to comply with Internal Revenue Service reporting requirements and all other aspects of state and federal tax law.

III. Types of Gifts

The following gifts are acceptable but not intended to represent an exclusive list of appropriate gifts:

- A. Cash
- B. Tangible Personal Property
- C. Securities
- D. Real Estate
- E. Remainder Interests in Property
- F. Life Insurance
- G. Charitable Remainder Trusts
- H. Charitable Lead Trusts
- I. Retirement Plan Beneficiary Designations
- J. Bequests
- K. Life Insurance Beneficiary Designations

The Treasurer of NARSOL/VIVANTE shall make the final determination on the acceptance or rejection of gifts of all forms and inform the board of NARSOL/VIVANTE of such decisions in a timely manner.

The following criteria govern the acceptance of each gift:

A. Cash

Cash refers to cash equivalents, including checks, money orders, currency/coin, and credit card payments. Checks or money orders shall be made payable to "NARSOL" or "VIVANTE ESPERO," shall appropriately identify the donor or donors, and be delivered to NARSOL/VIVANTE's administrative offices. Wire and Electronic Funds Transfer (EFT) can usually be arranged with the NARSOL/VIVANTE staff. However, suppose a matching gift company or workplace-giving company wants to send an ACH/EFT weekly instead of a check. In that case, these must be authorized by the NARSOL/VIVANTE Treasurer before being accepted for processing.

B. Tangible Personal Property

All other gifts of tangible personal property shall be examined considering the following criteria:

1. Does accepting the property support the mission of NARSOL/VIVANTE?
2. Is the property marketable?
3. Are there any undue restrictions on the property's use, display, or sale?
4. Are there any carrying costs for the property?

C. Securities

NARSOL/VIVANTE can accept both publicly traded securities and closely held securities.

1. Publicly Traded Securities

Marketable securities may be transferred to an account maintained at one or more brokerage firms or delivered physically with the transferor's signature or stock power attached. As a rule, all marketable securities shall be sold upon receipt unless otherwise directed by the Investment Committee. In some cases, marketable securities may be restricted by applicable securities laws; in such instances, the final determination on the acceptance of the restricted securities shall be made by the NARSOL/VIVANTE Treasurer.

2. Closely Held Securities

Closely held securities, which include debt and equity positions in non-publicly traded companies and interests in limited partnerships and limited liability companies, or other ownership forms, can be accepted. Such gifts, however, must be reviewed before acceptance to determine that:

- a) there are no restrictions on the security that would prevent NARSOL/VIVANTE from ultimately converting it to cash;
- b) the security is marketable; and
- c) the security will not generate any undesirable tax consequences for NARSOL/VIVANTE.

If potential problems arise during the initial review of the security, further review and recommendation by an outside professional may be sought before making a final decision on acceptance of the gift. With the advice of legal counsel, the NARSOL/VIVANTE Treasurer shall decide on the acceptance of closely held securities when necessary. Every effort will be made to sell non-marketable securities as quickly as possible.

D. Real Estate

Gifts of real estate may include developed, undeveloped, or gifts subject to a prior life interest. Before acceptance of real estate, NARSOL/VIVANTE shall require an Environmental Review ([Exhibit E](#)) of the property to ensure that the property has no environmental damage or potential liability. If the initial inspection reveals a potential problem, NARSOL/VIVANTE shall retain a qualified inspection firm to conduct an environmental audit. Non-residential properties shall require a Phase I audit. The cost of environmental audits shall generally be an expense of the donor.

When appropriate, a title insurance binder shall be obtained by NARSOL/VIVANTE before accepting a real property gift. The cost of this title binder shall generally be an expense of the donor. Before acceptance of real property, the NARSOL/VIVANTE Treasurer will approve the gift with the advice of NARSOL/VIVANTE's legal counsel. Criteria for approval of the property shall include:

1. Is the property useful for the purposes of NARSOL/VIVANTE?
2. Is the property marketable?
3. Are there any restrictions, reservations, easements, or other limitations associated with the property?
4. Are there carrying costs associated with the property, including insurance, property taxes, mortgages, notes, etc.?
5. Does the environmental audit reflect that the property is not damaged?

E. Remainder Interests in Property

NARSOL/VIVANTE will accept a remainder interest in a personal residence, farm, or vacation property subject to the provisions of paragraph 4 above. The donor or other occupants may continue to occupy the real property for the duration of their stated life or lives. Upon termination of the life interest, NARSOL/VIVANTE may use the property or reduce it to cash. Where NARSOL/VIVANTE receives a gift of a remainder interest, expenses for maintenance, real estate taxes, and any property indebtedness are to be paid by the donor or life tenant(s).

F. Life Insurance

NARSOL/VIVANTE will generally accept life insurance but must be named as both beneficiary, and irrevocable owner of an insurance policy before a life insurance policy can be recorded as a gift. Upon receipt, the gift is valued at its interpolated terminal reserve or cash surrender value. Whether any policy is accepted will depend on the economics of the transfer. If the donor contributes future premium payments, NARSOL/VIVANTE will include the amount of the additional premium payment as a gift in the year that it is made.

If the donor does not elect to continue to make gifts to cover premium payments on the life insurance policy, NARSOL/VIVANTE may:

1. continue to pay the premiums;
2. convert the policy to paid-up insurance; or
3. surrender the policy for its current cash value.

G. Charitable Remainder Trusts

NARSOL/VIVANTE may accept designation as a remainder beneficiary of a charitable remainder trust with the NARSOL/VIVANTE Treasurer's approval. However, NARSOL/VIVANTE will not accept appointment as trustee of a charitable remainder trust.

H. Charitable Lead Trusts

NARSOL/VIVANTE may accept a designation as income beneficiary of a charitable lead trust. However, NARSOL/VIVANTE will not accept appointment as trustee of a charitable lead trust.

I. Retirement Plan Beneficiary Designations

NARSOL/VIVANTE generally will accept gifts designating NARSOL/VIVANTE as a beneficiary of the donor's retirement plans, including, but not limited to, IRAs, 401(k)s, 403(b)s, and other plans. Such designation will not be recorded as a gift to NARSOL/VIVANTE until the gift is irrevocable. When the gift is irrevocable but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.

J. Bequests

Donors and supporters of NARSOL/VIVANTE will be encouraged to make bequests to NARSOL/VIVANTE under their wills and trusts. Such bequests will not be recorded as gifts to NARSOL/VIVANTE until the gift is irrevocable. When the gift is irrevocable but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable. The criteria for accepting the gift or bequest will be the same as otherwise provided herein.

K. Life Insurance Beneficiary Designations

Donors and supporters of NARSOL/VIVANTE will be encouraged to name NARSOL/VIVANTE as beneficiary or contingent beneficiary of their life insurance policies. Such designations shall not be recorded as gifts to NARSOL/VIVANTE until the gift is irrevocable. When the gift is irrevocable but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.

IV. Miscellaneous Provisions

A. Appraisal, Review, Assessment, or Remediation Costs

When appraisals, environmental reviews, assessments, or remediation costs and legal fees for gifts to NARSOL/VIVANTE are required, the cost to secure an appraisal, environmental inspection, assessment, or remediation (where required) and independent legal counsel for any gifts proposed to be made to or for the benefit of NARSOL/VIVANTE are generally the donor's responsibility.

B. Fees and Commissions

NARSOL/VIVANTE generally does not pay "finder's fees" or commissions to third parties regarding any gift to NARSOL/VIVANTE. NARSOL/VIVANTE does pay commissions and fees to negotiate and transfer assets properly. No officer, employee, or agent of NARSOL/VIVANTE is or will be compensated in a manner that is dependent on the size or nature of gifts made to NARSOL/VIVANTE by any person. For example, if NARSOL/VIVANTE engages legal counsel, accounting professionals, appraisers, or environmental consultants, their fees and expenses will be determined by the time they spend engaged in NARSOL/VIVANTE's work and not by reference to any particular gift in connection with which they are retained.

C. Trips and Special Events

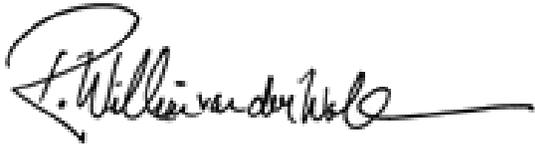
When trips or special events involve a charitable contribution, each participant's fair market value and charitable contribution amount will be explicitly stated in the promotional literature and donor acknowledgment letter. In addition, donations given to offset the costs of a special event must be recorded as gift income rather than as a credit to an expense account.

V. Changes to Gift Acceptance Policies

These policies and guidelines have been reviewed and recommended to the board by the NARSOL Finance Committee, NARSOL/VIVANTE Treasurers, and the VIVANTE Investment Committee. The board of NARSOL/VIVANTE must approve any changes to these policies. The policies will be regularly reviewed.

Approved by the board of NARSOL on March 14, 2023.

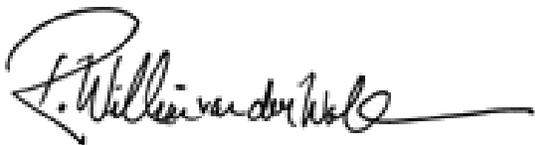
Chair, NARSOL Board of Directors



Robin W. Vander Wall

Approved by the Board of VIVANTE on the day of Month dd, yyyy.

President, VIVANTE Board of Directors



Robin W. Vander Wall

Exhibits

Exhibit A

IRS Pub-526 - Charitable Contributions

- About PUB-526: ([click here](#))
 - Current PDF: ([click here](#))
 - Current HTML: ([click here](#))
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Exhibit B

The Donor Bill of Rights

- Current PDF: ([click here](#))
 - Current HTML: ([click here](#))
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Exhibit C

Model Standards of Practice for the Charitable Gift Planner

- Current PDF: ([click here](#))
 - Current HTML: ([click here](#))
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Exhibit D

IRS Pub-561 - Determining the Value of Donated Property

- About PUB-561: ([click here](#))
 - Current PDF: ([click here](#))
 - Current HTML: ([click here](#))
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Exhibit E

Environmental Review Form

- Current PDF: ([click here](#))