



GIFT ACCEPTANCE POLICY Stepping Stones, Inc.

Acceptance of any contribution, gift or grant is at the discretion of Stepping Stones. Stepping Stones will not accept any gift unless it can be used or expended consistently with the purpose and mission of Stepping Stones.

No irrevocable gift, whether outright or life-income in character, will be accepted if under any reasonable set of circumstances the gift would jeopardize the donor's financial security.

Stepping Stones will refrain from providing advice about the tax 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 decision.

Stepping Stones will accept donations of cash or publicly traded securities. Gifts of in-kind services will be accepted at the discretion of Stepping Stones.

Certain other gifts, real property, personal property, in-kind gifts, 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 Stepping Stones.

Stepping Stones will provide acknowledgments to donors meeting IRS substantiation requirements for property received by the charity as a gift. However, except 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 Stepping Stones.

Stepping Stones 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, Stepping Stones will restrict information about the donor to only those staff members with a need to know.

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

If you have any questions about Stepping Stones' gift acceptance policy, please contact:
Director of Development Kelly Crow at (513) 965-5103.

