Gift Acceptance Policy

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MISSION
Attention Homes provides life-changing resources to youth in crisis.

TYPES OF GIFT ASSETS
Attention Homes accepts the following types of assets subject to the conditions described by asset type.

I. Cash
Gifts of cash will be deposited into Attention Homes operating account unless otherwise so designated. Cash gifts are receipted on the date received by Attention Homes.

II. Checks
Checks must be made payable to Attention Homes. A check is receipted on the date that it is received by the agency or, if at year-end, the date it is postmarked by the United States Postal Service.

III. Publicly Traded Securities
Gifts of publicly traded securities must be made by electronic transfer or by certificate. Securities for which there is a recognized market are valued at the average of the highest and lowest selling prices on the date of the gift. The value of a share in a mutual fund is its public redemption price (the “bid price”) in effect on the date the gift is received by the agency.
A gift of a stock certificate must be accompanied by a signed letter from the donor indicating that the stock is a gift to Attention Homes. In addition, the donor must provide a signed stock power. If the certificate and stock power are mailed, it is advisable that they be sent in separate envelopes.

The date of the gift is the date the security is:
1. Unconditionally delivered or mailed in proper negotiable form to Attention Homes or its agent; or
2. The date the security is transferred and held in “street name” on the books of a brokerage firm; or
3. The date the security is transferred on the books of the issuing corporation when delivered to the corporation for transfer into Attention Homes’ name.

When gifts are electronically transferred directly to one of Attention Homes’ existing accounts, the donor (or his/her broker) must notify the agency so that it can expeditiously receipt the gift.

IV. Closely Held Stock
If a donor plans to make a gift of closely-held (nonpublicly traded) stock, he/she will need to obtain a qualified appraisal if the value of the gift exceeds $5,000. The cost of the appraisal is borne by the donor. The appraisal must be dated no sooner than 60 days prior to the date of the gift. If the stock is restricted, the agency will abide by the terms of the restriction regarding timing and number of shares with regard to the sale of the stock.

V. Non-Cash Gifts of Property
A donor making a gift of tangible personal property (i.e. art, antiques, rare books, jewelry, gems, collections, etc.) exceeding $500 in value must obtain a written appraisal by a qualified appraiser. The cost of the appraisal is borne by the donor. For a donor to receive a charitable income tax deduction, Attention Homes must be able to put the gift to a related use. If the agency is unable to put the proposed gift to a related use, the donor may choose to withdraw the gift. Personal property generally will be sold at the highest possible price as soon as practical after conveyance, unless the property is to be used in connection with Attention Homes’ exempt purpose. Attention Homes discourages gifts of personal property that cannot readily be sold or which require unusual expenses prior to sale. If a lengthy selling period is anticipated, Attention Homes may refuse the gift or request that the donor cover the expenses with a cash gift.

VI. Life Insurance
Gifts of life insurance will be considered on a case-by-case basis. The following factors will be considered:

A. Gift of a paid-up life insurance policy:
   * A paid-up policy of which Attention Homes is made the owner and beneficiary is the preferred type of life insurance gift, from the agency’s perspective.
   * The donor’s deduction is generally equal to the policy’s replacement value or the donor’s basis, if the replacement value exceeds the basis.
     -- If the replacement value exceeds $5,000, the donor must seek an independent appraisal and file a Form 8283 with his/her tax return.
   * Attention Homes will consider whether to surrender the policy for its cash surrender value or hold it for its duration.
B. Gift of a new or existing life insurance policy for which premiums must be paid:

* Attention Homes may accept a gift of a new or existing life insurance policy if the agency is made the irrevocable beneficiary and owner of the policy and the donor commits to making a gift to Attention Homes to cover the costs of the premium.
  -- The donor will receive a charitable income tax deduction for the gifts to the foundation to be used by it to cover the premium payments.
* If the gift is of an existing policy, the donor’s deduction can be calculated based on the policy’s interpolated terminal reserve value obtained by the donor from the issuing company.
* If the donor stops covering the costs of the premium payments, Attention Homes may decide to surrender the policy.

C. Naming Attention Homes as a primary or contingent beneficiary:

* This will not produce a charitable income tax deduction for the donor, but may provide an estate tax charitable deduction.

VII. Real Property
Attention Homes will consider gifts of real estate on a case-by-case basis. A key consideration is whether or not the property is mortgage-free. The following additional factors also will be considered:

Types of real estate gifts:

<table>
<thead>
<tr>
<th>Residential properties</th>
<th>Commercial properties</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal home</td>
<td>Office and industrial buildings</td>
</tr>
<tr>
<td>Vacation property</td>
<td>Warehouses</td>
</tr>
<tr>
<td>Rental property</td>
<td>Shopping centers</td>
</tr>
<tr>
<td>Condominiums &amp; town homes</td>
<td></td>
</tr>
<tr>
<td>Undeveloped land</td>
<td>Mineral and water rights</td>
</tr>
<tr>
<td>Farms and ranches</td>
<td></td>
</tr>
<tr>
<td>Unimproved, but entitled land</td>
<td></td>
</tr>
</tbody>
</table>

Attention Homes will engage in due diligence that may include:

<table>
<thead>
<tr>
<th>Physical inspection</th>
<th>Title review</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental evaluation</td>
<td>Determination of property restrictions</td>
</tr>
<tr>
<td>Review of any leases or other contracts</td>
<td>Analysis of financial statements</td>
</tr>
<tr>
<td>Calculation of holding costs</td>
<td>Evaluation of donor’s qualified appraisal</td>
</tr>
<tr>
<td>Development of marketing plan</td>
<td></td>
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</tbody>
</table>

Attention Homes will analyze potential expenses, including those for:

<table>
<thead>
<tr>
<th>Inspections</th>
<th>Environmental assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appraisal fees</td>
<td>Surveys</td>
</tr>
<tr>
<td>Legal fees</td>
<td>Title insurance</td>
</tr>
<tr>
<td>Closing fees</td>
<td>HOA dues</td>
</tr>
<tr>
<td>Property taxes</td>
<td>Hazard insurance</td>
</tr>
<tr>
<td>Liability insurance</td>
<td>Property management fees</td>
</tr>
<tr>
<td>Utilities</td>
<td></td>
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</tbody>
</table>
TYPES OF GIFT VEHICLES

I. BEQUESTS
Those individuals who have included Attention Homes in their estate plans or who have created other types of gifts through thoughtful planning may be eligible for inclusion in the agency’s “Legacy Builder Society”. Those who are eligible for inclusion include those who:

- Make a bequest to Attention Homes in a will or revocable trust,
- Make Attention Homes a beneficiary of an I.R.A. or other retirement plan,
- Make Attention Homes a remainder beneficiary of a charitable remainder trust,
- Establish a charitable lead trust designating the charitable distribution to Attention Homes,
- Make Attention Homes the owner of a paid-up life insurance policy or the beneficiary of a life insurance policy.

II. GIFT OF SECURITIES
Attention Homes appreciates the opportunity to receive an outright gift of securities. The transaction will be processed via the agency’s financial agent, as described above.

III. CHARITABLE GIFT ANNUITIES
Attention Homes appreciates the opportunity to be named as beneficiary of a charitable gift annuity.

IV. CHARITABLE REMAINDER TRUSTS
Attention Homes appreciates the opportunity to be named as remainder beneficiary of a charitable remainder trust.

V. RETIREMENT PLAN ASSETS
Attention Homes appreciates the opportunity to be named as beneficiary or contingent beneficiary of pension and profit sharing plans, IRAs, 401(K)s and other types of qualified retirement plans.

GENERAL POLICY CONSIDERATIONS

I. Tax Considerations
A prospective donor considering a planned gift should be fully advised by his/her legal or tax counsel regarding the economic and tax implications of the transaction. Attention Homes relies on the counsel of its financial advisor, attorney, and board member professionals, whom do not provide legal advice to prospective donors.

II. Confidentiality
Information regarding a donor or prospective donor is treated as confidential by Attention Homes, its staff and Board of Directors, unless permission is obtained from the donor to release specific information. Attention Homes reserves the right to publish donor names and gift categories unless otherwise specified as anonymous by the donor. In the case of an anonymous donation, the identity of the donor will not be shared beyond the following individuals: Development Director, CEO, Bookkeeper, Director of Finance and the executive committee of the board.

III. Donation Source
Attention Homes reserves the right to decline gifts made by sources deemed inappropriate relative to the agency’s mission.

A. Controversial Gifts
This policy statement serves as a guideline for Attention Homes’ staff, board members, volunteers, and outside advisors who assist in gift planning and solicitation processes, as well as prospective donors who wish to make gifts to Attention Homes.
If a gift has the potential to threaten Attention Homes’ ability to serve its mission or clients, have a negative impact on donor or key stakeholders, be negatively perceived by the public, or have overly cumbersome logistics, the following process is to take place:

1) An Ad Hoc Gift Review Committee will consist of the CEO, Development Director, Director of Finance, Board Chair, Board Treasurer and any other key member of staff, board or volunteers relevant to that specific gift.

2) The Deputy Director will send, via email, key details regarding the gift to the ad hoc gift review committee, to include:
   a) Name of Donor or Donor Company
   b) Proposed Amount or Range of Gift/Gift Value
   c) Brief Description of Potential Concerns

3) The Ad Hoc Gift Review Committee will have 2 business days to review correspondence and complete gift acceptance decision-making framework individually.

4) The Deputy Director will compile scores. If the gift doesn’t score an average of 39 points or if there is a wide spread of responses, the Ad Hoc Gift Review Committee will convene within 2 business days.

5) If a consensus has not been reached at that point, the gift will be declined. Any gift declinations will be given by the Development Director or CEO.

IV. Donation Restrictions
Attention Homes reserves the right to decline gifts made with accompanying restrictions which are deemed excessive and outside the scope of the agency mission.

V. Acknowledgements
All donors requesting a gift acknowledgment shall receive an acknowledgement via either mail, email, or in person.

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