GIVING TO NAZADA

The Mission of the Northern Arizona Alzheimer's and Dementia Alliance~~'s~~ (NAZADA) is:

Building a community of respect and support for those living with or affected by Alzheimer's and other types of dementia.

NAZADA solicits and accepts gifts that are consistent with its mission and objectives.

Donations and other forms of support as described below will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities.

1. **Cash -** Gifts of cash are acceptable in any form including by check, wire, money order, credit card or on-line. Donors wishing to make a gift by credit card must provide the following information: the type of card (e.g., MasterCard, Visa, etc.) cardholders name as shown on the card, card number, expiration date and security code. Please contact Susan Butler, CPA (928) 774-8859 for wire and credit card gifts.

   Gifts from Employees Mean So Much - Companies and their employees can support the important work of NAZADA to provide information that makes an impact in the communities where you live and work. When you donate through the workplace, you can make a difference in Northern Arizona.

Matching Gifts: Double the Impact of Your Donation - Your gift to NAZADA could be matched dollar for dollar by your employer! Many employers sponsor matching gift programs and will match any charitable contributions or volunteer hours made by their employees, retirees and/or employees' spouses. To find out if your company has a matching gift program, please contact your employer's Human Resources Department.

Arizona Gives - Donations can be made throughout the year at AZGIVES.ORG.—Type "Northern Arizona Alzheimer's and Dementia Alliance" and it will take you through the steps to make your donation.

Network For Good – At NFGGIVE.ORG type "Northern Arizona Alzheimer's and Dementia Alliance" and it will take you through the steps to make your donation.

2. **Marketable Securities** – Appreciated publicly traded marketable securities may be transferred electronically to **NAZADA'S** brokerage firm:

Samuel Proctor, Investment Advisor,
Edward Jones
524 N. Humphreys, Flagstaff, AZ 86001
Phone: (928) 774-9425
Samuel.Proctor@edwardjones.com

All marketable securities will be sold promptly upon receipt unless otherwise directed by **NAZADA's** Board of Directors. Donor will consult their tax advisor to determine the amount of charitable deduction. Marketable security gifts should document the stock name, number of shares given, and the date received. NAZADA's broker will determine the value which is assessed as the mean between the high and low price on the date of the gift. The date of the gift will be calculated as the date the certificate is changed to the name of NAZADA. Disposition of any securities will be determined by NAZADA's Board of Directors. NAZADA urges all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to their gifts, including the resulting tax and estate planning consequences.

3. **Bequests and Beneficiary Designations under Revocable Trusts, Life Insurance Policies, Commercial Annuities and Retirement Plans.** These types of gifts will be accepted by **NAZADA**.

4. **Retirement and Other Assets** – Qualified charitable distributions – This is generally a nontaxable distribution made by the custodian of the donor's IRA to **NAZADA**. This can be accomplished as both a gift during the donor's lifetime and as a beneficiary designation. **NAZADA** will accept certificates of deposit or other investment tools.

5. **Life Insurance.** **NAZADA** will accept gifts of proceeds of life insurance as a beneficiary but not as owning a life insurance policy.

6. **Gift-in-Kind** – This is an item such as a product, service or other such item(s) approved in advance by NAZADA's Board of Directors that a donor voluntarily transfers to **NAZADA** without charge or consideration. Such gifts must support NAZADA's mission and be consistent with its policies and objectives. The donor must complete a gift-in-kind form that includes the name of the donor, a description of the item(s), the retail value of the item(s), and permission to publicly recognize the donation. See the Gift-in-Kind form (Appendix A) included in this document. The cost of any appraisal required for the donor's tax return is the responsibility of the donor.

   Filing of IRS Forms. Form 8283 is accessible from the Gift-in-Kind form,

7. **Restrictions on Gifts** – **NAZADA** will not accept gifts that

(a) Would result in **NAZADA** violating its corporate charter,

(b) Would result in **NAZADA** losing its status as an IRS 501(c)(3) not-for-profit organization

(c) Are too difficult or too expensive to administer in relation to their value, such as:

(1) Closely held securities
(2) Real estate
(3) Timeshare interests
(4) Any modes of transportation, for example but not limited to, cars, trucks, recreational vehicles, airplanes.
(5) Jewelry and artwork
(6) Animals and livestock
(7) Oil, gas, and mineral interests
(8) Bargain sales
(9) Farm equipment
(10) Frequent flyer miles
(11) Gold coins and cryptocurrency
(12) Leased property
(13) Partnership interests
(14) Patents
(15) Savings bonds during the donor's lifetime
(16) Cemetery plots
(17) Other such gifts not listed may be considered at the discretion of the Board of Directors.

(d) Would result in any unacceptable consequences for **NAZADA**, or

(e) Are for purposes outside **NAZADA's** mission. Decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the Executive Committee, in consultation with **NAZADA's** Chair.

POLICIES AND GUIDELINES

NAZADA's objectives are:

- To provide educational opportunities for members of the Northern Arizona community to improve their understanding of dementia and Alzheimer's disease and help to develop their compassion for people with dementia/Alzheimer's disease and their caregivers.
- To provide caregivers information regarding resources in the community.
- To link community professionals who serve those living with dementia/Alzheimer's Disease.
- To provide programs specifically designed for people with dementia/Alzheimer's Disease and their caregivers.
- To provide financial assistance for the relief of those in our community living with dementia/Alzheimer's Disease by providing funding for respite care and other needed services.

Purpose of Policies and Guidelines. The purpose of **NAZADA's** Gift Acceptance Policies is to govern acceptance of gifts and to provide guidance to donors and their professional advisors in completing gifts. Further it will support the discharging of fiduciary responsibility, protect the Board from third party liability and IRS sanctions, and protect **NAZADA** from unanticipated costs and negative publicity.

The following guidelines govern acceptance of gifts made to **NAZADA** for the benefit of any of its operations, programs, or services.

Gift Acceptance. Any gift that does not require review and approval by the Board of Directors as specified in this policy below may be accepted by a representative of NAZADA's Board of Directors or its members.

Use of Legal Counsel. **NAZADA** will seek the advice of legal counsel when appropriate. The purpose of legal counsel is to provide legal protection. This would include:

*Review of all transactions governed by contracts or legal documents.
*Review of all transactions with potential conflicts of interest where the Board of Directors, members, members-at-large may be involved.
*Any other circumstances in which the Executive Committee or Board of Directors believe that use of counsel is appropriate.

Legal Fees and Professional Fees. Legal fees for completion of the gift are the responsibility of the donor.

Valuation of Gifts on NAZADA's Books. All gifts will be valued at fair market value at the time they are received.

Acknowledgment of Gifts. A written acknowledgment will be sent to the donor or their representative within ten days after receipt of the gift by the Board of Directors.

Changes to Policies. The Board of Directors will meet at least one time(s) each calendar year to review these policies and will adopt changes to these policies as necessary.