





## IN-KIND DONATION FORM RULES AND REGULATIONS:

IN-KIND donations must meet the standard charitable organization rules as outlined by the Federal Accounting Standards Board which includes:

Current standards of the FASB require that contributed services be recognized and recorded. The following criteria must be met: (1) The donation must be useful. (2) The service creates or enhances a non-financial asset. (3) The services require specialized skills and are provided by individuals with those skills.

Providing IN-KIND services and materials require review and approval from Four Mile Historic Park, Inc. management staff prior to acceptance. Only signed, approved donation forms are acceptable as acknowledgement of in-kind donations.

Four Mile Historic Park, Inc. staff are not responsible for approving in-kind donations. All requests for in-kind donations and support must be completed and submitted to FMHP management for review and approval.

### Instructions for completing the IN-KIND DONATION FORM:

1. Provide specific information related to the good or service planning to be donated.
  - a. For printing donations, include specific number of pages, packets or other items that are being considered. For other material items, include specific quantities being considered. No financial donations are considered in-kind donations.
2. The Estimated Fair Market Value must be completed by the donor. Four Mile Historic Park cannot place a FMV amount or interpret the value of any non-financial donations.
  - a. No Goods or Services will be given in return for any non-financial donations.
3. Provide information related to the donor including name, organization, address and other contact information.
4. Record the date received and your name.
5. Send the completed form to the FMHP management office for review and approval. A copy of the completed, approved, form will be sent directly to the donor. A copy of all in-kind donations will be maintained at Four Mile Historic Park's Accounting Office for audit purposes.
6. Donations that cannot be accepted or fall outside the standard guidelines for acceptance will be rejected and returned to the donor. A formal letter will be sent to the donor and a copy of the notice will be kept at Four Mile Historic Park's Accounting Office for their files.
7. If a non-financial donation of a good or service is valued at \$500 or more, Four Mile Historic Park must complete IRS Form 8282 and provide the donor with a copy.

*\*\* No goods or services were provided in consideration for this gift. As a non-profit agency, Four Mile Historic Park, Inc. has been granted tax-exempt status under Internal Revenue Service Code 501(c)(3). Copies of the IRS certification letter are available upon request. Federal Tax ID: 84-0754945*

**Donor Privacy Policy:** Four Mile Historic Park, Inc. does not sell or trade our donors' personal or contact information.