Saving Our Avian Resources (SOAR) Gift Acceptance Policy
6 March 2019

All gifts to SOAR must help with the SOAR mission:
*SOAR’s mission* is three-fold - raptor rehabilitation, raptor education, and raptor research.

**Gifts that SOAR will and will not accept:**
Specifically, SOAR is able to accept gifts of cash (received via check, cash, electronic funds transfer like PayPal, ACH, stock sale, from a donor-advised fund, via an estate, etc), gift cards to appropriate businesses, or items needed in the day-to-day activities of caring for raptors in rehabilitation or used for education (examples needed at the time are listed on the [SOAR Amazon Wish List](http://soarraptors.org)).

SOAR cannot accept donated art from an artist intended for SOAR to sell as part of the SOAR Store or sell at another venue. SOAR does not have the space to store, nor the ability to safely transport and pack for shipping. Artists are encouraged to, instead, sell their art and give us a straight donation to SOAR.

Please contact SOAR to discuss any questions regarding a prospective donation.

**Conflicts of interest**
SOAR cannot function as an advisor to a donor or potential donor. Donors should consult their own financial and legal advisors with regard to their charitable giving.

**Gift dates**
SOAR operates on a calendar year. We do our best to acknowledge each donation and prepare and mail / email tax letters in January for the previous calendar year.

Your gift is considered received:

- **In-Person Delivery:** Donor hands cash, check, or a properly-endorsed stock certificate to a SOAR representative.
  - **Date of Gift:** Date the SOAR representative receives the cash, check, or certificate. *SOAR uses the date of the in-person delivery as the gift date in our records.*
- **Mail or Delivery Service:** Donor mails a check or properly-endorsed stock certificate to SOAR via U.S. Postal Service and another check to a second charity via a private delivery service (e.g., FedEx or UPS).
  - **Date of Gift:** The check or certificate sent by U.S. Postal Service is deemed delivered, pursuant to the “mailbox rule,” when the donor places the envelope in the mail. *SOAR uses the postmark date first and the date on the check second (postmarks are sometimes illegible at delivery) for recording the gift date in our records.* The mailbox rule does not apply, however, to items sent by private delivery service. Items sent by private delivery service are deemed delivered on the day they arrive at the charity’s office.
- **Electronic Funds Transfer via personal credit card (PayPal and other funds distributors):**
  - **Date of Gift:** Date the charge occurs, regardless of when the donor pays the credit card company or the funds distribution organization completes the electronic funds transfer.
SOAR uses the date given from the associated paperwork with the electronic funds transfer as the gift date in our records.

**Bottom Line for Donors:** As these rules can be complicated and can change, please consult with your tax professional with your question. You can also consult Internal Revenue Service Publication 526 Charitable Contributions, but make sure the publication is for the tax year in question.

As reference, [this resource](#) provides guidance on legally correct gift dates in different situations.