

**Friends of the Boyne River, Inc.**  
A 501(c)3 non-profit corporation

**Donations Policy**

The Friends of the Boyne River welcome donations of materials, money, securities, bequests and real property, subject to the following guidelines:

1. Your membership in and donations to the Friends of the Boyne River are tax deductible contributions under section 501(c)(3) of the Internal Revenue Code. Please consult your tax advisor to obtain the best possible tax benefit.
2. You may make contributions to the general operating fund or to a specific environmental project of the Friends of the Boyne River. Unless you specify a project in the memo line on your check, we will assume your contribution is for the general fund.
3. The Friends of the Boyne River will provide a written acknowledgement for any monetary donation of \$75.00 or more as required by the IRS. The acknowledgement will include the statement that you received no goods or services for your donation.
4. When a donation is given to a specific environmental project, the funds will be used in accordance with the needs of the project.
5. All donations and gifts become the property of the Friends of the Boyne River.
6. Gifts of materials will be accepted only if they meet the same selection criteria as materials normally purchased for environmental work by the Friends of the Boyne River. Gift materials not meeting these standards will be sold, exchanged, recycled or given to other organizations.
7. If requested, the Friends of the Boyne River will provide a written acknowledgement of the receipt of gift materials. The appraisal of the gift materials for tax purposes is the responsibility of the donor.
8. Gifts or donations with restrictions will not be accepted unless the Board of Directors of the Friends of the Boyne River specifically accepts the stated restrictions.
9. Memorial donations will be accepted and integrated into the general operating fund unless different arrangements are approved by the Board of Directors of the Friends of the Boyne River.

10/28/2015