

DONATION ACCEPTANCE POLICY

LWVNM Education Fund solicits and accepts donations that are consistent with its tax-exempt status under the Internal Revenue Code to further its missions and support core programs, as well as special projects.

Donations will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities. Donations from political parties or current candidates for public office will not be accepted. Donations from active Political Action Committees (PACs) will not be accepted unless an exception is made by the Board of Directors. Membership dues payments are not covered by this policy.

LWVNM Education Fund may accept donations of money, marketable securities, bequests and beneficiary designations, charitable trusts, unencumbered property and in-kind services. When considering whether to solicit or accept donations, the organization will consider the following factors:

- Values – whether acceptance of the donation compromises any of the core values of the organizations,
- Compatibility – degree of alignment between the intent of the donor and the programs of the organization,
- Public Relationships – how acceptance of the donation might affect the reputation of the organization
- Primary Benefit – whether the primary benefit is to the donor or the organization,
- Consistency – whether acceptance is consistent with the priorities of the organization,
- Form of Donation – whether the donation is in a form that the organizations can use without incurring substantial expense or difficulty,
- Effect on Future Donations – whether the donation will encourage or discourage future donations.

Decisions regarding the acceptance of any donations that may pose special liabilities shall be referred to the Board of Directors. The organization may, on a case-by-case basis, accept donations that are restricted. LWVNM Education Fund reserves the option to decline or return a donation to the donor if it is determined that the donation does not conform to one or more of the factors above.

Donation pledges must be in writing including date, donor name and contact information, amount of donation, payment date(s), anticipated payment schedule (both dates and amounts), a clear description of any donor-imposed restriction on the donation, and unambiguous language

that a promise to give is being made. The Development Committee, working with the Executive Committee or the Board of Directors will be responsible for tracking such pledges.

The Development Committee will formally accept donations. after review by the Board.

Unless otherwise requested, the donation will be included in any publication by the organization that provides information on all contributions received.

02.25.2026