

# **PUBLIC INFORMATION PROGRAM GIFTS AND DONATIONS**

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## **1. IRS TAX CREDIT**

Donors who desire to obtain a receipt for tax purposes should prepare and submit with the gift an Internal Revenue Service form no.8283. Donors must obtain advice from their own advisers as to whether gifts to the District are tax deductible. The District will sign and return a properly prepared form 8283 to give the donor a record that the gift was received by the District. The District will not otherwise certify as to the value of property that is donated in kind.

## **2. APPROVAL OF DISTRICT**

Prior to donating a gift, approval must be obtained from the District for conditions which may be attached to the gift. Gifts of property given in kind must be reviewed prior to acceptance to make sure that the property:

- A. Will be useful to the District
- B. Is in acceptable condition and
- C. Is not subject to liens and claims that would cause expense to the District.

Gifts to specific school programs of equipment, such as computers and audio-visual equipment, must be approved in advance to assure that the District is not compelled by a gift to undertake expenses in support of the donated equipment or make other management decisions in order to use the gift, such as allocating space to donated equipment, that the District deems to be unwise.

As a general rule the District will not commit to name classrooms in a building or a building itself with the name of a donor as a quid pro quo for a gift. The action to name buildings or parts of buildings is within the power of the Board of Education, however, and in a particular case the Board may by resolution agree to name a facility for someone designated by a donor. The Board does not delegate this authority.

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