

## **Boston Scores Gift Acceptance Policy**

Boston Scores solicits and accepts gifts that will help the organization advance its mission and related projects.

The following types of gifts will not be accepted by Boston Scores:

- gifts that are known to be the product of or otherwise derived from illegal activity; or
- gifts that would result in Boston Scores violating its corporate charter or would result in Boston Scores losing its status as an IRC § 501(c)(3) not-for-profit organization.

The following types of gifts will not be accepted by Boston Scores unless approved by its Executive Committee after considering the impact of receiving the gift on the organization as a whole:

- gifts that are known to be the product of activities in contravention of the Boston Scores mission;
- gifts of property whose value is highly volatile if that property cannot be quickly valued and liquidated into U.S. currency (all marketable securities and other forms of personal property with volatile value will be sold promptly upon receipt unless otherwise directed by the Executive Committee);
- gifts of securities that are subject to restrictions or buy-sell agreements;
- gifts of significant value where the title or provenance is in question and cannot be ascertained or cannot be sourced to a known donor or intermediary;
- gifts with unusual or excessive restrictions, costs, potential liabilities, or other forms of financial or fiduciary obligations;
- gifts that would damage the reputation of Boston Scores;
- gifts that would disproportionately discourage other gifts; and
- gifts that constitute or create a conflict of interest.

Boston Scores urges all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to their gifts, including the resulting tax and estate planning consequences.