

**Give a Gift**

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## ***The Arthritis Trust of America Standards***

### **OUR PLEDGE TO YOU**

1. We pledge ourselves to be governed by a board of directors of not less than five individuals, a majority of whom shall be other than employees/staff, which shall meet at least semi-annually to establish policy and review accomplishments.
2. The board shall also have access to the annual audit for review and decision making, with direct access at all times to the independent certified public accountant. Accounting practices shall conform to accepted auditing standards (GAAS) with financial statements prepared in accordance with generally accepted accounting principles (GAAP).
3. Management and financial controls shall be exercised necessary to provide reasonable assurances that all resources are used to accomplish the exempt purposes for which they are intended.
4. A copy of current audited financial statements and/or IRS 990 (annual tax report) will be furnished to anyone on request.
5. Every effort will be made to avoid conflicts of interest between board members and employees. If any transaction with related parties is approved by the board for good reason, (1) the transaction will be fully disclosed in audited financial statements, (2) the related party will be excluded from discussion and approval of said transaction, (3) competitive bids (if appropriate) or comparable valuation shall be obtained, and (4) the board will act upon and demonstrate that the transaction is in the best interest of the member organization. At no time may board members or staff be permitted to borrow from the organization, but this does not exclude the organization from borrowing from board members or staff, at no interest, if and when appropriate.
6. Every effort will be made to represent truthfully, completely and accurately in all communications formulated for or by the organization.
7. Fund-raising appeals will not create unrealistic donor expectations of what a donor's gift will actually accomplish.
8. All statements made by the organization in its fund-raising appeals about the use of the gift will be honored. The donor's intent is related to both what was communicated in the appeal and to any donor instructions accompanying the gift. A

gift that is "dedicated," shall be used for the purpose intended by the donor provided the purpose corresponds with the purposes of the organization. Otherwise, the gift shall be returned. For example, a gift dedicated for "research," shall be used only for research purposes in a manner to be determined by the board of directors and its staff.

9. In any exchange of product or services for a contribution, if not insubstantial, the donor will be advised of the fair market value of the premium or incentive and that the value is not deductible for tax purposes.
10. We will not pay a percentage of charitable contributions raised as compensation for fund-raising consultants.
11. Tax deductible gifts will not be used to pass money or benefits to any named individual for personal use.
12. No board member or staff member may receive royalties for any product that is used for educational, fund-raising or promotional purposes.
13. Property or gifts-in-kind will be acknowledged by describing the property or gift without a statement of the gift's market value. It is the responsibility of the donor to determine the fair market value of the property for tax purposes. (See IRS reporting requirements of all gifts over \$5,000.)
14. We shall make every effort to avoid accepting gifts from or entering into a contract with prospective donors that would place a hardship on the donor, or place the donor's future well-being in jeopardy. To that end, any request by the donor to return donations because of hardship, or for any unclassified reason, shall be honored. To avoid requests contrary to a donor's true wishes, donor related or non-related representatives of the donor must provide a Power of Attorney to show legal authority to request the return in the donor's name.
15. Donors will always be encouraged to use the services of their attorneys, accountants, or other professional advisors regarding commitments on major estate assets.

On behalf of the Board of Directors

Perry A. Chapdelaine, Sr.  
Executive Director/Secretary