

# Washington County Amateur Radio Corporation

*Policy for Receiving, Acknowledging and Accounting for Gifts*

## 1. Purpose

Washington County Amateur Radio Corporation (WCARC) is a non-profit 501(c)(3) established to support emergency management agencies and services within Washington County, Oregon. Donations of cash and/or material gifts to the Corporation qualify as tax deductible. It is the policy of WCARC to accept the donation of amateur radio – related materials and equipment that is in good working order, of current-day technical design and suitable for immediate distribution to agencies served by the Corporation.

## 2. Receipt of Gifts to the Corporation

### ***Cash Gifts***

Cash may be donated to the Corporation by making checks payable to WCARC and mailed to the Corporation Treasurer listed on the Washington County ARES website ([www.washcoares.org](http://www.washcoares.org)). Upon receipt, the Treasurer will mail an acknowledgement letter to the donor that will serve as documentation of the gift.

### ***Equipment and Materials***

Persons wishing to make equipment and/or material donations to WCARC should contact the Corporation Property Officer listed on the WCARC web site ([www.washcoares.org](http://www.washcoares.org)) and specify what they wish to donate and its operating condition. The WCARC Property Officer will coordinate a review by the Corporation Officers to determine if the offered donation is of use. WCARC reserves the right to accept only equipment and materials that are of immediate use to the Corporation. The Property Officer will inform the donor as to the suitability of the donation. Following receipt of the items, the Treasurer will mail an acknowledgement letter to the donor to document the gift. The value of the gift (or group of similar items) is to be determined by the donor if it is less than \$5,000. If greater than \$5,000, the value will be determined from the sale price (if the item is sold by WCARC) or by assessed value as determined by an independent appraiser.

## 3. Equipment and Materials Inventory

WCARC will maintain an inventory of cash, equipment and materials donated to the Corporation including the date received and the donor. A record of the disbursement of the donated items will also be maintained. The annual Corporation report will include an itemized list of items received and disbursed during the calendar year.

*February 20, 2006 J. Core, Treasurer*