

Dharma Rain Zen Center

Gift Acceptance Policy

Acceptance of any contribution, gift or grant is at the discretion of Dharma Rain Zen Center. DRZC will not accept any gift unless it can be used or expended consistently with our purpose and mission.

Dharma Rain Zen Center will refrain from providing advice about the tax or other treatment of gifts and will encourage donors to seek guidance from their own professional advisors to assist them in the process of making gifts.

Dharma Rain Zen Center will accept donations of cash or publicly traded securities. All gifts of publicly traded securities, bonds or mutual funds will be liquidated upon receipt. Gifts of in-kind services will be accepted at the discretion of DRZC.

Certain other gifts, real property, personal property, in-kind gifts, non-liquid securities, and contributions whose sources are not transparent or whose use is restricted in some manner, must be reviewed prior to acceptance due to the special obligations raised or liabilities they may pose for DRZC.

Dharma Rain Zen Center will provide acknowledgments to donors meeting IRS substantiation requirements for property received by the charity as a gift. However, except for gifts of cash and publicly traded securities, no value shall be ascribed to any receipt or other form of substantiation of a gift received by DRZC.

Dharma Rain Zen Center will respect the intent of the donor relating to gifts for restricted purposes and those relating to the desire to remain anonymous. With respect to anonymous gifts, Dharma Rain will restrict information about the donor to only those staff members with a need to know.

Dharma Rain Zen Center will not compensate, whether through commissions, finders' fees, or other means, any third party for directing a gift or a donor to DRZC.

Revision history:

- Revised by DRZC Board of Directors, March 2025

- Adopted by the Board of Directors, April 23, 2015