



Tennessee Citizens for
Wilderness Planning

Taking Care of Wild Places Since 1966

Tennessee Citizens for Wilderness Planning (TCWP)

Gift Acceptance Policy – revised January 2026

I. Purpose

Tennessee Citizens for Wilderness Planning (TCWP) is a 501(c)(3) nonprofit organization whose mission is to preserve wild places and waters through protection, advocacy, stewardship, and education. TCWP solicits and accepts charitable gifts to support this mission and its ongoing programs.

The purpose of this Gift Acceptance Policy is to:

- Ensure gifts are handled responsibly, consistently, and in a manner that protects TCWP's integrity and financial stability.
- Provide guidance to donors, staff, and board members regarding the types of gifts TCWP can accept.
- Identify when certain gifts require additional review to avoid financial, legal, or reputational risk.

This policy applies to all gifts received by TCWP.

II. General Principles

1. Mission Alignment

TCWP accepts gifts that support and are consistent with its mission and long-term objectives.

2. Donor Intent

TCWP honors donor intent when accepting and administering gifts. Donors are encouraged to make unrestricted gifts, which provide the greatest flexibility to meet conservation needs.

3. Independent Advice

Donors are strongly encouraged to seek independent legal or financial counsel regarding tax or estate matters. TCWP does not provide legal, tax, or financial advice.

4. Legal Compliance

TCWP will accept only such gifts as are legal, consistent with organizational policy, and do not jeopardize TCWP's tax-exempt status.

5. Right to Decline Gifts

TCWP may decline any gift that is inconsistent with its mission or would create an undue financial, administrative, or reputational burden.

III. Gifts TCWP Generally Accepts Without Additional Review

The following gifts may be accepted upon receipt and recorded by staff:

1. Cash

Cash gifts are acceptable in any form, including check, money order, credit card, or online payment.

2. Marketable Securities

Marketable securities may be transferred electronically to Fidelity. All marketable securities will generally be sold promptly upon receipt unless otherwise directed by TCWP's Fiscal Management Committee. TCWP's tax ID# is 23-7031644.

3. Bequests and Beneficiary Designations

TCWP welcomes bequests and beneficiary designations through wills, trusts, life insurance policies, annuities, and retirement plans.

IV. Gifts Accepted Subject to Prior Review

Certain gifts may pose financial, legal, or administrative obligations. These gifts require review by the Executive Director in consultation with the Board President and/or appropriate committee (e.g., Fiscal Management Committee).

1. Tangible Personal Property

Gifts of tangible personal property (e.g., equipment, artwork, vehicles) will be reviewed considering:

- Does the property further TCWP's mission?
- Is the property marketable?
- Are there costs, storage needs, or liabilities?
- Are title and provenance clear?

TCWP may sell property gifts upon receipt unless otherwise agreed.

2. Real Estate

TCWP may accept gifts of real property subject to review and due diligence, including environmental and title considerations. TCWP may request documentation such as deeds, surveys, appraisals, or environmental reports.

Real estate gifts that meet TCWP's conservation criteria may be held and protected; otherwise, property may be sold with proceeds directed to TCWP's mission.

3. Life Insurance

TCWP may accept life insurance policies in which it is named both beneficiary and irrevocable owner. Donors must agree to pay any future premium obligations.

4. Restricted Gifts

Gifts with restrictions will be reviewed to ensure TCWP can reasonably comply. TCWP will not accept gifts that are overly restrictive, inconsistent with mission, too costly to administer, or create unacceptable obligations.

V. Gifts TCWP Will Not Accept

TCWP will not accept gifts that:

- Violate federal, state, or local law.
- Jeopardize TCWP's 501(c)(3) status.
- Create an undue financial burden, liability, or administrative obligation.
- Are inconsistent with TCWP's mission or values.
- Could damage TCWP's public reputation or relationships.

VI. Use of Legal Counsel

TCWP may seek legal counsel for review of:

- Real estate transactions.
- Gifts requiring TCWP to assume obligations.
- Securities subject to restrictions or buy-sell agreements.
- Documents requiring TCWP to act in a fiduciary capacity.
- Gifts involving potential conflicts of interest or environmental risks.

VII. Donor Acknowledgment

TCWP will acknowledge all gifts in accordance with IRS requirements and organizational procedures. TCWP does not provide fair-market-value determinations for non-cash gifts; donors are responsible for obtaining independent appraisals.

VIII. Review of Policy

This policy will be reviewed periodically by the Board of Directors, which must approve any substantive changes.