

PKD FOUNDATION GIFT ACCEPTANCE POLICIES AND GUIDELINES

PKD Foundation, a not-for-profit organization organized under the laws of the State of Missouri, encourages the solicitation and acceptance of gifts to PKD Foundation (hereinafter referred to as “the Foundation”) for purposes that will help the Foundation to further and fulfill its mission. The following policies and guidelines govern acceptance of gifts made to the Foundation or for the benefit of any of its programs.

The mission of PKD Foundation is to promote research to find a cure for polycystic kidney disease (PKD) and improve the care and treatment of those it affects. Our vision is that “no one suffers the full effects of PKD”.

I. Purpose of Policies and Guidelines

The Board of Trustees of PKD Foundation, its Financial Oversight Committee and its staff solicit current and deferred gifts from individuals, corporations, and foundations to secure the future growth and mission of the Foundation. These policies and guidelines govern the acceptance of gifts by the Foundation and provide guidance to prospective donors and their advisors when making gifts to the Foundation. The provisions of these policies shall apply to all gifts received by the Foundation for any of its programs or services.

II. Use of Legal Counsel

PKD Foundation shall seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Review by counsel is recommended for:

- Closely held stock transfers that are subject to restrictions or buy-sell agreements.
- Documents naming PKD Foundation as Trustee.
- Gifts involving contracts, such as bargain sales or other documents requiring the PKD Foundation to assume an obligation.
- Transactions with potential conflict of interest that may invoke IRS sanctions.
- Other instances in which use of counsel is deemed appropriate by the Gift Acceptance Committee.

III. Conflict of Interest

PKD Foundation does not provide legal, accounting, tax or other such advice and services to prospective donors. Each donor is ultimately responsible for ensuring their proposed gift meets and furthers their charitable, financial, and estate planning goals. The Foundation urges all prospective donors to seek the advice and assistance of independent professional and legal advisors in the gift planning process, and the resulting tax and estate planning consequences. A gift shall not be accepted by the Foundation if such acceptance would not be in the interest of the donor. A determination of the donor’s “interest” shall include, but not be limited to, the donor’s financial situation and philanthropic interests, as well as any tax or other legal matters

revealed while planning for a gift. The Foundation shall not encourage any gifts that are inappropriate in light of the donor's known personal or financial situation, nor in which there is no obvious charitable intent on the part of the donor. The Foundation, as an organization and its employees, will comply with the *Model Standards of Practice for the Charitable Gift Planner* promulgated by the National Committee on Planned Giving, the Association of Fundraising Professionals' *Code of Ethical Principles and Standards of Professional Practice* and *Donor Bill of Rights*, and the *ePhilanthropy Code of Ethical Online Philanthropic Practices* shown as appendices to this document.

Employees of the Foundation must scrupulously avoid any conflict of interest or the appearance of a conflict of interest between their individual interests and the interests of the Foundation, including any donor or prospective donor or research or prospective research. When a conflict of interest arises, or when a potential conflict of interest emerges, the employee is required to disclose in full detail that conflict or potential conflict to their supervisor and/or the President/CEO who will effectuate resolution of that issue.

IV. Restrictions on Gifts

The Foundation will accept unrestricted gifts, and gifts for specific programs and purposes, provided that such gifts are not inconsistent with its stated mission, purposes, and priorities. The Foundation will not accept gifts that are too restrictive in purpose. Gifts that are too restrictive are those that violate the terms of the corporate charter, gifts that are too difficult to administer, or gifts that are for purposes outside the mission of the Foundation. In addition, the Foundation reserves the right to exercise "qualified disclaimers" according to federal and state requirements. All final decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the Gift Acceptance Committee of the Foundation.

A gift shall not be accepted by the Foundation unless there is a reasonable expectation that acceptance of the gift will ultimately benefit the Foundation. The Foundation shall have the right to remove the donor's name if the Foundation's association with donor will materially damage the reputation of PKD Foundation.

Gifts will not be accepted where the Foundation would be exposed to material or personal liabilities as owners of the property. The Foundation will not enter into Limited Partnership agreements. Gifts will not be accepted under circumstances where, in the opinion of its tax advisers, the Foundation would become subject to the tax on unrelated business income or unrelated debt-financed income. Associated expenses with the conveyance of a gift made to the Foundation are to be borne by the donor.

Legal and ethical requirements prohibit the Foundation from appraising gifts. This protects both the donor and the Foundation. Such appraisals, if required by law or particular circumstances, are to be conducted by certified, independent appraisers not associated in any way to the Foundation and the cost shall be the donor's responsibility.

It is the responsibility of any employee or volunteer representative or agent of PKD Foundation presented with a gift or working with an estate to bring gifts subject to this policy before the Gift Acceptance Committee prior to accepting such gifts.

V. The Gift Acceptance Committee

The Gift Acceptance Committee shall consist of:

- President/CEO of PKD Foundation
- CFO of PKD Foundation
- Chief Development Officer of PKD Foundation

The Gift Acceptance Committee is charged with the responsibility of reviewing gifts made to the Foundation, properly screening and accepting those gifts, and making recommendations to the Financial Oversight Committee on gift acceptance issues when appropriate.

The Gift Acceptance Committee shall meet on an as needed basis and shall call special meetings as necessary to approve specific gifts. The committee must have a quorum – at least three (3) members – in attendance in order to vote to approve or decline gifts. Attendance may be considered to be in person, participating via conference call, or via email, if the aforementioned meeting is held in an email format. All decisions of the committee must be made by unanimous vote. If consensus is not reached, the Foundation shall decline the intended gift.

VI. Types of Gifts

The Foundation may accept any contribution, gift, bequest or devise for the general purposes or for any special purpose of the Foundation. A gift is consideration given for which the donor receives no direct benefit and requires nothing in exchange beyond an assurance that the intent of the contribution will be honored.

A. The following gifts are acceptable:

1. Cash
2. Personal Property (In-Kind Donations)
3. Securities
4. Real Estate
5. Remainder Interests in Property
6. Oil, Gas, and Mineral Interests
7. Bargain Sales
8. Life Insurance
9. Charitable Gift Annuities
10. Charitable Remainder Trusts
11. Charitable Lead Trusts
12. Retirement Plan/Account Beneficiary Designations

13. Bequests
14. Life Insurance Beneficiary Designations
15. Pledges

B. The following criteria govern the acceptance of each gift form:

1. **Cash & Cash Equivalents:** Cash is acceptable in the form of currency, check or credit card contribution payable to the Foundation. Cash may be delivered in person, by mail, by online donation, by Electronic Funds Transfer (EFT) or by wire transfer.

Cash gifts (currency and/or checks) are recorded the date the cash is received in the Foundation mailroom, with specific attention accorded the postmark date as the gift date for cash gifts mailed to the Foundation at calendar year-end. If hand delivered, the date the cash is received in the Foundation mailroom will be recorded as the date of receipt. If gifts are transferred by EFT or wire, the date of the gift is the date that the money is transferred into the Foundation's bank account. Credit Card gifts (MasterCard, Visa, American Express and Discover) are accepted by the Foundation. When gifts are received by credit card, the date of the gift is the date the credit card charges are processed by the Foundation.

2. **Personal Property (Tangible & Intangible; In-Kind Donations):** All gifts of personal property shall be examined in light of the following criteria:

- Does the property further or fulfill the purposes and mission of the Foundation?
- Is the property readily marketable at a minimum near or at fair market value, or can it be used by the Foundation in furtherance of the Foundation's purposes and mission?
- Are there any undue restrictions on the use, display, or sale of the property?
- Are there any carrying costs, possible adverse legal consequences, or potential liabilities associated with ownership of the property?

Prior to acceptance of any personal property, except for personal property accepted by Chapters of the PKD Foundation for use at special events or other Chapter activities, the gift must first be approved by the Gift Acceptance Committee of the Foundation, which has final determination. Gifts of personal property shall be sold or used for the benefit of the Foundation at the sole discretion of the Gift Acceptance Committee. In general, the Foundation's policy is to dispose of all gifts of personal property as expeditiously as possible. This policy will be communicated to donors when the Foundation receives notification of the donor's intent to gift personal property.

All gifts of tangible personal property must be able to be readily liquidated near or at fair market value in order to be accepted by the Foundation. No tangible property shall be accepted that obligates the Foundation to ownership of it in perpetuity without prior approval from the Gift Acceptance Committee. No perishable property or property which will require special facilities or security to properly safeguard said property will be accepted without prior approval of the Gift Acceptance Committee. Where required and/or possible, the donor will provide: the original box/case/packaging; a certificate of authenticity; original purchase receipt; and an independent qualified appraisal.

The Chief Development Officer and CFO of PKD Foundation are responsible for providing Form 8283 (Non-cash Charitable Contributions) to the donor and signing as donee, and for issuing the Form 8282 (Donee Information Return) to the Internal Revenue Service. The donor will receive a copy of Form 8282. Donors will also be informed at the time of the acceptance of said gift that the Foundation will, as a matter of policy, cooperate fully in any and all matters related to IRS investigations of non-cash, personal property charitable gifts.

3. **Securities:** The Foundation can accept both publicly traded securities and closely held securities.

Publicly-Traded Securities: Marketable securities may be transferred to an account maintained by the PKD Foundation at one or more brokerage firms or delivered physically with the transferor's signature or stock power attached. As a general rule, all marketable securities shall be sold upon receipt unless otherwise directed by the Financial Oversight Committee. In some cases marketable securities may be restricted by applicable securities laws; in such instance the final determination on the acceptance of the restricted securities shall be made by the Gift Acceptance Committee of the Foundation.

Gifts of securities are valued at the average of the high and low price of the security as of the date of the gift. The date of the gift is defined as the date of the postmark on the envelope or the date the security is hand delivered (physical certificates) or the date the stock is received in the Foundation's brokerage account (book-held securities). If the security is not traded on that date, the date of the most recent prior sale will be used for valuation.

Closely-Held Securities: Closely held securities, which include not only debt and equity positions in non-publicly traded companies but also interests in LLPs and LLCs or other ownership forms, can be accepted

subject to the approval of the Gift Acceptance Committee of the Foundation. However, gifts must be reviewed prior to acceptance to determine that:

- there are no restrictions on the security that would prevent the Foundation from ultimately converting those assets to cash;
- the security is marketable; and
- the security will not generate any undesirable tax consequences for the Foundation.

If potential problems arise on initial review of the security, further review and recommendation by an outside professional may be sought before making a final decision on acceptance of the gift. The final determination on the acceptance of closely held securities shall be made by the Gift Acceptance Committee of the Foundation and legal counsel when necessary. Every effort will be made to sell non-marketable securities as quickly as possible.

It is the donor's responsibility, for gifts of non-publicly traded securities exceeding \$10,000, to have the securities valued by a qualified independent appraiser as required by the Internal Revenue Service.

Gifts of non-publicly traded securities of \$10,000 or less may be valued at the per-share cash purchase price of the most recent transaction. Normally, this transaction is the redemption of the stock by the corporation. For a gift of \$10,000 or less, when no redemption has occurred during the reporting period, an independent certified public accountant (CPA) who maintains the books for a closely held corporation is deemed to be qualified to value the stock of that corporation.

Donors may make gifts of interests in business entities (partnership interests, S Corporations, interests in limited liability companies). These may be accepted by the Foundation so long as the Foundation assumes no legal liability in receiving them. In evaluating a gift proposal of such assets, the Gift Acceptance Committee may consider the probability of conversion to a liquid asset within a reasonable period of time, projected income that will be available for distribution and administrative fees, and the nature of the business from which the asset is derived. The Foundation may decline acceptance of any such gift.

The Foundation shall not accept, without approval of the Gift Acceptance Committee, a gift making it a principal in a joint venture or other business activity in which it would participate in the risks of operation or would have any liability for the conduct of the business that exceeds its capital contributions (e.g. as a general partner, principal in a joint venture, or as an owner of a working interest).

4. **Real Estate:** Gifts of real estate may include developed property, undeveloped property, or gifts subject to a prior life interest. No gift of real estate encumbered by a mortgage or lien shall be accepted. If property is encumbered by indebtedness, the donor will, in most cases, be requested to provide for the payment of carrying costs until the property is liquidated. The existence and amount of any carrying costs, such as property owner's association dues, transfer charges, taxes and insurance, must be disclosed.

In general, the Foundation's policy is to dispose of all gifts of real estate as expeditiously as possible. This policy will be communicated to donors when the Foundation receives notification of the donor's intent to gift real property.

Prior to acceptance of the real property, the gift must first be approved by the Gift Acceptance Committee of the Foundation and by the Foundation's legal counsel when deemed necessary. Criteria for acceptance of the property shall include:

- Is the property useful for the purposes and mission of the Foundation?
- Is the property marketable?
- Are there any restrictions, reservations, easements, or other limitations associated with the property?
- Are there carrying costs, which may include insurance, property taxes, mortgages, or notes, etc., associated with the property?
- Does the environmental audit reflect that the property is not damaged?

The Gift Acceptance Committee must receive a current appraisal (not older than 60 days) of the fair market value of the property and interest in the property the Foundation would receive if the proposed gift were approved. Development officers shall inform the donor that, if the gift is completed, the IRS will require an appraisal made within sixty days of the date of gift. The appraisal and other information must indicate clearly and convincingly that there is a market for the property under consideration and that the property can be sold within a reasonable period of time. A representative of the Foundation or its property management affiliates must do a site visit of the property. Regardless of the value placed on the property by the donor's appraisal, the Foundation will attempt to sell at a reasonable price reflected by the current market.

Prior to acceptance of any proposed gift of real property, including gifts from estates, bargain sales and remainder interests in property, the Foundation shall require an initial environmental review of the property to

ensure that the property has no environmental damage. The review is to be completed by the donor (and/or counsel or family members in case of an estate gift). In the event that the initial inspection reveals a potential problem, the Foundation at its discretion may also retain a qualified independent inspection firm to conduct an environmental audit. The cost of the environmental audit shall generally be an expense of the donor.

When appropriate, a title binder shall be obtained by the Foundation prior to the acceptance of the real property gift. The cost of this title binder shall generally be an expense of the donor.

5. **Remainder Interests In Property:** The Foundation will accept a remainder interest in a personal residence, farm, or vacation property subject to the provisions of Paragraph #4 above. The donor or other occupants may continue to occupy the real property for the duration of the stated life. At the death of the donor, the Foundation may use the property or reduce it to cash. Where the Foundation receives a gift of a remainder interest, expenses for maintenance, real estate taxes, and any property indebtedness are to be paid by the donor or primary beneficiary.

6. **Oil, Gas, and Mineral Interests:** The Foundation may accept oil and gas property interests, when appropriate. Prior to acceptance of an oil and gas interest the gift shall be approved by the Gift Acceptance Committee, and if necessary, by the Foundation's legal counsel. The Foundation will require that all gifts of an interest in mining or oil and gas properties (and any other gift which the Foundation deems appropriate) must be inspected by a properly licensed or certified professional as may be required to demonstrate due diligence and care in accepting the property as free from contamination. Any such inspection shall be documented properly for legal reasons.

Criteria for acceptance of the property shall include:

- Gifts of surface rights should have a value of \$20,000 or greater.
- Gifts of oil, gas and mineral interests should generate at least \$3,000 per year in royalties or other income (as determined by the average of the three years prior to the gift).
- The property should not have extended liabilities or other considerations that make receipt of the gift inappropriate.
- A working interest is rarely accepted. A working interest may only be accepted when there is a plan to minimize potential liability and tax consequences.
- The property should undergo an environmental review to ensure that the Foundation has no current or potential exposure to environmental liability.

7. **Bargain Sales:** The Foundation will enter into a bargain sale arrangement in instances in which the bargain sale furthers the mission and purposes of the Foundation subject to the provisions of Paragraph #4 above. All bargain sales must be reviewed and recommended by the Gift Acceptance Committee and approved by the Financial Oversight Committee. Factors used in determining the appropriateness of the transaction include:
- The Foundation must receive an independent appraisal substantiating the value of the property.
 - The Foundation must determine that it will use the property, or that there is a market for sale of the property allowing sale within 12 months of receipt.
 - The Foundation must calculate the costs to safeguard, insure, and expense the property (including property tax, if applicable) during the holding period.

8. **Life Insurance:** The Foundation must be named as both owner and irrevocable beneficiary of a paid-up or new type insurance policy before a life insurance policy can be recorded as a gift. Before acceptance by the Foundation, any such policy is subject to evaluation by a qualified insurance professional at the Foundation's discretion. The gift is valued at its interpolated terminal reserve value, or cash surrender value, upon receipt. If the donor contributes future premium payments, the Foundation will include the entire amount of the additional premium payment as a gift in the year that it is made.

If the donor does not elect to continue to make gifts to cover premium payments on the life insurance policy, the Foundation may at its discretion:

- Continue to pay the premiums, or
- Convert the policy to paid up insurance, or
- Surrender the policy for its current cash value.

9. **Charitable Gift Annuities:** The Foundation may offer charitable gift annuities. A charitable gift annuity is a contract between PKD Foundation and the donor, whereby the donor makes an initial payment of cash or marketable securities to the Foundation, and the Foundation agrees to pay the donor an annuity for the rest of his/her lifetime.

The minimum gift for funding is \$20,000. The amount of the initial gift may be less than \$20,000 if other factors dictate that to make an exception to this rule would be in the best interests of the Foundation as determined by its Gift Acceptance Committee.

The minimum age for life income beneficiaries of a gift annuity shall be 70. If payment is to be deferred, the period of deferral between the transfer for the deferred payment annuity and the date the annuity payments start shall be no more than twenty (20) years. No more than two life income beneficiaries will be permitted for any gift annuity.

The Foundation will use the payout rate schedule suggested by the American Council on Gift Annuities (ACGA) for its gift annuities. Annuity payments may be made on a quarterly, semi-annual, or annual schedule. The President/CEO of PKD Foundation may approve exceptions to this payment schedule.

The Foundation will not accept real estate, tangible personal property, or any other illiquid asset in exchange for current or deferred charitable gift annuities.

Funds contributed in exchange for a gift annuity shall be set aside and invested during the term of the annuity payments. Once those payments have terminated, the funds representing the remaining principal contributed in exchange for the gift annuity shall be transferred to the Foundation's general operating or endowment funds, or to such specific fund or purpose as designated by the donor at the time the gift is made.

10. **Charitable Remainder Trusts:** A charitable remainder trust (CRAT) is established when a donor irrevocably transfers money or securities to a trustee (not affiliated in any way to PKD Foundation) who invests the assets to pay annual lifetime income to the donor or others chosen by the donor. At the end of the beneficiaries' lives, the remaining assets are distributed to the Foundation. Annuity trusts provide the tax advantages of current contributions with the security of fixed, lifetime incomes, generally for the donor and spouse. The agreed-upon annual payments remain unchanged regardless of how the investments perform.

A charitable remainder unitrust (CRUT) differs from the annuity trust as it provides a variable income to the donor. Payment in this case is based on a fixed percentage of the net fair market value of the trust's assets as valued on a certain day annually.

The Foundation may accept designation as remainder beneficiary of a charitable remainder trust with the approval of the Gift Acceptance Committee of the Foundation. The Board of Trustees of PKD Foundation will not accept appointment as Trustee of a charitable remainder trust.

11. **Charitable Lead Trusts:** This type of gift provides an income stream for a specified period of time to the Foundation. The Foundation receives the income from the trust and applies it, usually to a pre-determined project.

The principal is then returned at the end of the set period to whomever the donor designates.

The Foundation may accept a designation as income beneficiary of a charitable lead trust. The Board of Trustees of PKD Foundation will not accept an appointment as Trustee of a charitable lead trust.

12. **Retirement Plan Beneficiary Designations:** Donors and supporters of the Foundation will be encouraged to name the Foundation as a beneficiary of their retirement plans. Such designations will not be recorded as gifts to the Foundation until such time as the gift is irrevocable. When the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.
13. **Bequests:** Donors and supporters of the Foundation will be encouraged to make bequests to the Foundation under their wills and trusts. Such bequests will not be recorded as gifts to the Foundation until such time as the gift is irrevocable. When the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.

The preferred legal bequest language for PKD Foundation is: "I [donor name], of [City, State, ZIP], give, devise and bequeath to PKD Foundation, 8330 Ward Parkway, Suite 510, Kansas City, MO 64114, [written amount *or* percentage of the estate *or* description of property] for its unrestricted use and purpose."

If the donor notifies the Foundation of the intent to gift real property through a charitable bequest, the Foundation staff may acknowledge the intent to gift after a review of the criteria listed below and subject to the provisions of Paragraph #4 above:

- A current appraisal is desirable, but not required. If a current appraisal is not available, it is acceptable for a Foundation representative or its property management affiliate to complete a walk-through of the property to generally evaluate marketability.
- A full evaluation of the property will be completed at the time the bequest is realized. This future evaluation, including an assessment of the market value and an environmental review must be communicated to, and understood by, the donor.
- At the time a bequest of real property is realized, the Gift Acceptance Committee will consider the gift using the same criteria as if the donor was to gift the property during his/her lifetime.

- Gifts of real property qualifying for a charitable deduction to the donor shall be valued by using the fair market value of the property as determined by a qualified appraisal. Appraisals are to be provided and paid for by the donor.
- The execution and delivery of a deed of gift or other appropriate conveyance shall complete the gift. The donor shall pay the costs associated with the conveyance and delivery of the gift.

The Board of Trustees of PKD Foundation will not accept appointment as Trustee/Successor Trustee or as Executor/Personal Representative of an estate or living trust.

14. **Life Insurance Beneficiary Designations:** Donors and supporters of the Foundation will be encouraged to name the Foundation as a beneficiary or contingent beneficiary of their life insurance policies. Such designations shall not be recorded as gifts to the Foundation until such time as the gift is irrevocable. Where the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.
15. **Pledges:** Pledges are commitments to give a specific dollar amount according to a fixed time schedule. Annual Fund pledges are usually for amounts less than \$1,000 and for periods less than one year. All pledges other than Annual Fund pledges are required to be in writing. The following minimum information must exist to substantiate a pledge:
- The amount of the pledge must be clearly specified;
 - There must be a clearly defined payment schedule;
 - The donor may not prescribe contingencies or conditions;
 - The evidence of the pledge should include words such as “promise”, “agree”, “will”, “binding”, and “legal”; and
 - The donor must be considered to be financially capable of making the gift.

Pledges that do not contain this minimum information must have prior approval by the Gift Acceptance Committee. Moreover:

- Anticipated matching gifts will not be included in pledge amounts.
- Any naming opportunity associated with the pledge shall be removed if for any reason the pledge is not completed within the agreed upon payment schedule.
- If for any reason (rounding, gift evaluation or continued incremental giving), the pledge amount is altered; the donor will be recognized at the level of final payment.

- In the event of death, pledge balances will be written off when the Foundation is notified, unless there are provisions in the donor's will or the family has indicated an intent to complete the pledge.
- Any and all requests to deactivate a pledge or pledges must be presented to, and approved by the Gift Acceptance Committee.

VII. *Miscellaneous Provisions*

- A. **Securing appraisals and legal fees for gifts to the Foundation**: It will be the responsibility of the donor to secure an independent appraisal (where required) and independent legal counsel for all gifts made to the Foundation.
- B. **Valuation of gifts for development purposes**: The Foundation will record a gift received by the Foundation at its valuation for gift purposes on the date of gift.
- C. **Gift Acknowledgment**: Acknowledgment of all gifts made to the Foundation and compliance with the current IRS requirements in acknowledgment of such gifts shall be the responsibility of the Chief Development Officer and the CFO of PKD Foundation.
- D. **Dissolution**: Per the Foundation's Articles of Incorporation, upon the dissolution of the Foundation, the Board of Trustees shall, after paying or making provision for the payment of all of the liabilities of the Foundation, dispose of all the assets of the Foundation exclusively for the purposes of the Foundation in such manner, or to such organization or organizations organized and operated exclusively for charitable and educational purposes as shall at the time qualify as an exempt organization or organizations under Section 501 (c) (3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Trustees shall determine. Any such assets not so disposed of shall be disposed of by the Circuit Court of the County in the State of Missouri in which the principal office of the Foundation is then located, exclusively for the purposes of the Foundation in such manner, or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

VIII. *Changes to Gift Acceptance Policies*

These policies and guidelines have been reviewed and accepted by the Financial Oversight Committee and the Gift Acceptance Committee of PKD Foundation. The Financial Oversight Committee of PKD Foundation must approve any changes to or deviations from these policies.

ATTACHMENTS

- I. NCPG Model Standards of Practice for the Charitable Gift Planner**
- II. AFP Code of Ethical Principles and Standards of Professional Practice**
- III. AFP Donor Bill of Rights**
- IV. ePhilanthropy Code of Ethical Online Philanthropic Practices**