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## DONATION ACCEPTANCE POLICY

04/30/2022 – Adopted by Democracy Maine

LWVME, LWVME Education Fund, MCCE, and MCCE Action solicit and accept donations to further their missions, support core programs as well as special projects; and are consistent with their tax-exempt status under the Internal Revenue Code.

Donations will generally be accepted from individuals, partnerships, corporations, foundations, government agencies or other entities. Membership dues payments are not covered by this policy. Donations from political parties and current candidates for public office will not be accepted. Donations from active Political Action Committees (PACs) and active Ballot Question Committees (BQCs) will not be accepted unless an exception is made by the Executive Committee.

LWVME, LWVME Education Fund, MCCE and MCCE Action will accept donations of money, marketable securities, bequests and beneficiary designations, charitable trusts, and other unencumbered property. When considering whether to solicit or accept donations, the organizations will consider the following factors:

- Values – whether acceptance of the donation compromises any of the core values of the organizations
- Compatibility – whether there is compatibility between the intent of the donor and the programs of the organizations
- Public Relationships – whether acceptance of the donation damages the reputation of the organizations

- Primary benefit – whether the primary benefit is to the donor or the organizations
- Consistency – is acceptance of the donation consistent with prior practice
- Form of donation – is the donation in a form that the organizations can use without incurring substantial expense or difficulty
- Effect on Future Donations - will the donation encourage or discourage future donations

Decisions regarding the acceptance of any donations that may pose special liabilities shall be referred to the Executive Committee of the organizations. The organizations may, on a case-by-case basis, accept donations that are restricted. This is an example of a donation that may pose special liabilities. The organizations reserve the option to decline or return a donation to the donor if it is determined that the donation does not conform to one or more of the factors above.

Promises to give must be in writing including date of pledge, donor name, amount of donation, payment date(s), anticipated payment schedule (both dates and amounts), a clear description of any donor-imposed restriction on the donation and unambiguous language that a promise to give is being made. The Development Committee, working with the Executive Director, will be responsible for tracking such pledges.

The Development Committee will formally accept donations. Letters of acknowledgement shall include language to the effect that the donor has received no goods or benefits in return for the donation. Any solicitation or acknowledgement of donations to one of the 501(c)4 organizations (LWVME and MCCE Action) should state that the donation is not tax deductible.

Unless otherwise requested, the donation will be included in any publication of the organizations that provides information on all contributions received by the organizations by name of donor and the appropriate donation range (not specific donation amounts).

**Useful Links:**

[LWVME Board Members](#)

[MCCE Board Members](#)

[Board Policies](#)