



Gift Policy

Approved by NACC Board August 7, 2016

National Avenue Christian Church (NACC) is a qualified charitable organization exempt from federal income taxes under IRC Sec 501(c)(3). Contributions to the church are deductible for federal income tax purposes under the rules and regulations under the current provisions of the Internal Revenue Code.

Undesignated Gifts

Undesignated gifts are those gifts given without stipulation by the donor. These gifts comprise the majority of the church's total receipts. They are relied upon to fund the budget and ongoing mission of the church. As the life of the Church depends heavily on the general operating budget, undesignated gifts to support National Avenue are strongly encouraged and gratefully received.

Designated Gifts

A gift given with the understanding that it will be used for a specific purpose is a designated gift. These gifts come to the church through donations to previously established accounts or newly created accounts, as approved by the Administrative Board. It is then the responsibility of the church to ensure that these funds are applied to the purposes for which they were given.

NACC will work diligently to ensure that designated gifts do not create a tax-deductible contribution for any purpose that would not otherwise qualify for a tax deduction. For example, the church must make sure that all donations are for the purpose of furthering the mission of the church and are not a non-deductible gift directed to an individual through the church.

Likewise, NACC will review all proposed designated gifts to ensure that they align with the needs of the church, and will not create undue strain on the operating budget or the management of church resources.

Suggestions for the use of designated gifts not directed into existing designated accounts will be considered within the context of the church's established ministry priorities and at the discretion of the Administrative Board.

For these reasons, NACC has established guidelines under which the church can accept designated gifts not directed into existing accounts. The Administrative Board and pastoral staff will work together to ensure that the following guidelines are followed:

1. Designated gifts will be accepted automatically only for existing Designated Fund accounts established by the church.
2. If the gift is to be designated into a new Designated Fund account, the Administrative Board must first approve the purpose and the establishment of the account before the gift will be accepted and deposited.
 - Designations to specific purchases or directed to a specific individual or with other conditional restraints may not be received.
3. The expenditure of any designated gift in excess of \$10,000 must be approved by the Administrative Board.
 - Any funds received over and above the budget for the designated purpose will be put in the general operating fund for other ministry purposes.
4. NACC makes every effort to honor a donor's designation. However, if circumstances change to the point where using a gift's original purpose is no longer feasible, the donor will be contacted to discuss other potential uses for the designated gift.
 - If the donor cannot be identified or contacted (because donations were given anonymously or attempts to contact the donor prove unsuccessful), the Administrative Board will meet to determine a plan of action for how the funds should be used.
5. Designated funds cannot be given to forward a specific organization outside the church unless a specific organization is named for a special offering to be distributed over a specific and limited time period. NACC encourages donors to give directly to organizations that they would like to support.
6. Gifts designated for individuals or designated for the benefit of a specific individual are not tax-deductible contributions and NACC will not accept such gifts.
7. NACC cannot accept designated gifts given only with verbal designations. Designations must be documented in an accompanying memorandum or note.
8. It is NACC's policy that designated gifts should be given in addition to the member's regular tithes and offerings. If a member designates gifts that are not above and beyond her/his tithe, the church may have a difficult time covering its budgeted operating expenses, and maintaining the ministries supported through regular offerings and tithes.
9. Non-cash gifts to the church will be acknowledged with an official letter of receipt and the recommendation that the donor seek the advice of a tax attorney or CPA concerning all such gifts. No appraisal of value of a non-cash gift can be assigned by the church. Any and all non-cash gifts become the property of NACC and may be used or sold at the

church's discretion. NACC reserves the right to either accept or refuse any non-monetary gift.

Unitrust Gifts

Donors may contribute designated gifts directly to the existing Unitrust Endowment accounts which have been established by the church. The Unitrust consists of three endowment funds:

- a. **Property** (for the purposes of maintaining/enhancing the physical space(s) occupied by NACC),
- b. **Outreach** (for the purposes of NACC's continued work of Justice), and
- c. **Memorial** (for the general and continued ministry of NACC in the Springfield community).

Other Designated Funds

Donors may also contribute to other designated funds, as established and approved by the Administrative Board. These funds may be identified for specific projects undertaken by the church. If and when the original purpose is no longer feasible, the Administrative Board will make a recommendation to redirect the designated fund into another existing designated fund or into the general operating budget.

Policy Precedence

With the adoption of this gift policy, all prior designated and undesignated gift policies at National Avenue Christian Church are hereby revoked and replaced in their entirety by this document.

A Special Contribution to National Avenue Christian Church

Name of Donor: _____


Address: _____

Email: _____

Phone: _____

Date Gift made to NACC: _____

My gift is: *(Please check all appropriate boxes.)*


 **Undesignated** (to support the life and work of the church through the general operating budget)


 **In memoriam of:** _____

- ☐ My gift is intended to continue the mission and work of NACC and is undesignated.
- ☐ My gift is to continue the mission and work of NACC and is designated as noted below.

 **The Unitrust Endowment Funds**

- ☐ Property (to maintain/enhance the physical space(s) occupied by NACC)
- ☐ Outreach (to enhance NACC's continuing Justice work)
- ☐ Memorial (to support the ministry of NACC in Springfield)

 **Legacy Gift** (planned future gift given through a will or other document)

 **Other Designated Use** (as specified): _____

National Avenue Christian Church **Legacy Gift -- Confidential Statement of Intent**

Welcome to National Avenue Christian Church. National Avenue Christian Church (Disciples of Christ) is an open and inclusive, progressive community of faith with a heart for social justice housed in a traditional and liturgical framework. Our commitment to God is embodied by our common concerns for creating faithful and artistic self-expression, working towards global justice, and walking in the way of Jesus.

We would be honored to recognize your generosity and to accept your legacy gift to NACC. Please note that the nature and the amount of your gift will remain confidential.

Contact Information

Name(s): _____

Address: _____ City _____

State: _____ Zip Code: _____ Phone number: (____) _____

Email: _____ ☐ I give Casey House Foundation permission to contact me by email

☐ I/we agree to be recognized as: _____

☐ I/we prefer to remain anonymous

Your Legacy

The nature of my/our legacy gift is as follows:

- ☐ My/our will contains a bequest of \$ _____ or _____% of my/our estate. The pertinent portion/clause of my will is attached (optional).
- ☐ I/we have named National Avenue Christian Church as a beneficiary of my retirement Plan: (circle one) RRSP's / RRIF's gift in the amount of \$ _____ (optional)

Signature: _____ Date: _____

Kindly return this form by mail or PDF attachment to: National Avenue Christian Church 1515 S. National Ave Springfield, MO 65804	Phone: 417-869-9176 Email: natlave@sbcglobal.net Web: https://nationalavenuecc.com/
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National Avenue Christian Church protects the privacy of all of the information that you share with us. The personal information that you provide to NACC will be used to provide tax receipts, to contact you regarding your gift, and to keep you informed of other National Avenue Christian Church events. NACC maintains a strict policy of honoring donor privacy. Under no circumstances will National Avenue Christian Church share, trade, or sell any of our donor information.