

AP 3820 Gifts

References:

ORS 341.290(5), 341.290(11), 341.290(19)

The Clatsop Community College (CCC) Foundation is the entity that coordinates any and all donations (i.e., follows up with appropriate action).

The practice of the College is to support underrepresented groups in order to bring equity in education to marginalized populations. The College will consult with legal counsel if there is a donor who wishes to make a donation that will be tailored to help historically underrepresented groups.

Anyone wishing to make a gift to Clatsop Community College in the way of monetary donations, bequests, real property, tangible items, or any other donation, should contact the Foundation Office. The Foundation Director, or their designees, will guide the donor through the process and provide any necessary forms.

For in-kind donations to the College, a donation form must be completed to confirm intent by the College to receive the donated item(s).

- College programs/departments can accept items valued at up to \$5,000 that do not have restrictions on their use that discriminate against any person on the basis of nationality, religion, age, gender, gender identity, gender expression, race or ethnicity, medical condition, genetic information, ancestry, sexual orientation, marital status, military or veteran status, or physical or mental disability; or when the stated purposes of the donation are to facilitate such discrimination in providing educational opportunity.
- The Foundation Office must be notified of all pending donations.
- Documentation associated with the donation must be submitted to the Foundation Office (e.g., receipt, appraisal of item's value, etc.)
- Donations valued over \$5,000 must have a written appraisal before a tax receipt can be issued.
- The Foundation Office will provide a contemporaneous written acknowledgement to the donor with tax receipt information.
- If applicable, the College Business Office will mail a copy of the IRS Form 1098c within 30 days of the date of donation.
- Donors requesting a signature on an IRS Form 8283 should be directed to the VP Finance & Operations.

Donors should be directed to their tax professional when they have additional questions regarding tax deductions for their donation.

END OF PROCEDURE



Administrative Procedure

President's Cabinet Approval Date: March 23, 2021
College Council Approval Date: April 5, 2021
Last Revised: April 5, 2021