In-Kind Gift Acceptance Policy

*Sound Generations is a multiservice nonprofit partnering with older adults to remove the inequities of aging providing accessible, essential, and inclusive services supporting people through their life’s journey.*

All in-kind donations of goods must comply with the guidelines listed below. If you are unsure if the items fit within the outlined policies, please contact Mackensie Lewis at mackensiel@soundgenerations.org or 206-232-7230.

**General Information**

- All items must be pre-approved before donating or dropping off.
  - First, read through this list to see if your items are mentioned.
    - If YES: please reach out to Mackensie to ensure that we have a current need and storage space
- You must fill out this form to accompany your donation.
- Items that are accepted by Sound Generations become the property of Sound Generations and may be re-donated, sold, or discarded as needed.
- Upon receipt of approval of items, Sound Generations will send a letter of acknowledgement that indicates the item(s) donated and the date of the donation(s).
  
  **We do not include a value for the donated item(s) in the letter, per IRS regulation.**
- Please consult with a tax advisor if you have questions regarding the deductibility of your donation.
- Any donations of a vehicle must go through our third-party partner organization, https://careasy.org/vehicle-donor

**Items Accepted**

- In-kind gifts which include:
  - Items that can be used directly by our staff or clients. Examples: Household essentials like toilet paper, paper towels, N-95 and surgical masks, hand sanitizer, hygiene products like shampoo, soap, wipes, etc.
  - Items that may be used in support of our fundraising events. Examples: wine, gift cards, vacation timeshares, airline miles, etc.
- Tangible personal property
  - Includes art, jewelry, and collectibles that are donated to Sound Generations with the understanding that they will be sold. We encourage donors to consult with a tax professional regarding the donation and deductibility of tangible personal property.
Sound Generations will consider the following when offered a gift of tangible personal property:

- **Value** – The value of the gift must outweigh the cost to administer, maintain, store, and sell it.
- **Marketability** – The item must be readily marketable. We will also consider any additional costs that may be involved with its sale.
- **Restrictions** – Acceptance of the item may also depend on whether the donor has requested any restrictions on the use, display, or sale of the item.
- **Gift Transfer Costs** – The donor must be willing and able to finance the packing, shipping, delivery, insurance, and other costs associated with transferring the gift to Sound Generations. These gifts must be accompanied by a qualified appraisal performed within 60 days of the proposed donation date. If Sound Generations sells the item within three years of receipt, we will report the sale to the IRS through the submission of Form 8282 and provide the donor with a copy of this form.

### Guidelines for In-Kind Gifts

- **Check our [Amazon Wishlist](#)** for items that are currently needed by our programs.
- **Essential Items**: Unused items that can be given to our clients and residents (household essentials, hygiene products, etc.)
- **Tickets**: We accept tickets for cultural events, sports, and other community events with minimally 4 months lead time.
- **Technology**: We accept contributions of relevant tech if it aligns with our existing network requirements and our staff or client needs.
- **Holiday Gifts**: Gifts intended for holiday giving must be new and in their original packaging. For more information about holiday giving opportunities, please contact Mackensie Lewis at [mackensiel@soundgenerations.org](mailto:mackensiel@soundgenerations.org)
- **Procurement Items**: Sound Generations accepts donations of gift cards, wine, timeshares, and other potential auction or raffle items to help offset the costs of producing our fundraising events.
- **Certain Food Donations**