



Sound Generations
2208 Second Avenue Suite 100
Seattle, WA 98121

In-Kind Gift Acceptance Policy

Mission Statement and Purpose of In-Kind Gift Acceptance Policy

The mission of Sound Generations is to support people on their aging journey through community connections and accessible services.

The purpose of this policy is to create guidelines for acceptance or non-acceptance of proposed gifts and to provide guidance to donors and their professional advisors. All gifts are to be considered for acceptance in accordance with the policies in this document and with any other policies and procedures established by Sound Generations.

General Information

- Please contact the Marketing & Philanthropy Department at development@soundgenerations.org or 206-727-6267 before dropping off any item. We cannot accept delivery of items that have not been pre-approved.
- All in-kind donations must be received along with a Sound Generations In-Kind Donations Form. This form can be filled out online [here](#) or you may [print it out](#) and submit it with your item(s).
- 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 an approved items, Sound Generations will send a letter of acknowledgement that indicates the item(s) donated and the date of 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 or vessel must go through our third-party partner organization, [Northwest Charity Donation Service](#).

Items Accepted

1. In-kind gifts; which include:
 - a. Items that can be used directly by our staff or clients.
 - b. Items that may be used in support of our fundraising events. Examples of these items include: wine, gift cards, vacation timeshares, or airline miles.
2. Tangible personal property

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.



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Sound Generations will consider the following when offered a gift of tangible personal property:

- a. Value – The value of the gift must outweigh the cost to administer, maintain, store, and sell it.
- b. Marketability – The item must be readily marketable. We will also consider any additional costs that may be involved with its sale.
- c. 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.
- d. 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

Sound Generations accepts the following types of in-kind gifts:

1. Furniture: Sound Generations will consider donations of furniture that can be used by clients, residents of Belltown Senior Apartments, or used by staff at our program sites. Due to storage limitations, we cannot accept furniture that is not immediately needed by clients or staff. Sound Generations' staff cannot provide transportation for these items. For more information about furniture donation, please contact Kaleb Greissl, Executive Assistant at kalebg@soundgenerations.org.
2. Essential Items: Sound Generations generally accepts unused items that can be provided to clients on a case by case basis.
3. Tickets: We accept tickets for cultural, sports, and other community events.
4. Technology: Sound Generations accepts contributions of technology only when they comply with our existing network requirements and our staff or client needs. We do not accept obsolete or non-compliant technology, or items that are missing necessary components. Before accepting a gift of technology, it must first be reviewed and approved by our Director of IT.
5. Holiday Gifts: Gifts intended for holiday giving must be new and wrapped in their original packaging. For more information about holiday giving opportunities, please contact the Development team at development@soundgenerations.org.
6. Procurement Items: Sound Generations accepts donations of store gift cards, wine, timeshares, and any other potential auction or raffle items to help offset the cost of producing our fundraising events.
7. Food Donations: Sound Generations generally accepts food donations in support of our program sites and volunteer programs.