

HARVEST PRESBYTERIAN CHURCH

GIFT ACCEPTANCE POLICY

The Mission of Harvest Presbyterian Church is *To Know God and Make Him Known*.

This Gift Acceptance Policy for Designated Gifts, Restricted Gifts, Pass-Through Gifts, and Undesignated Gifts is in accord with the Mission of Harvest Presbyterian Church (the Church).

1. A Designated Gift is an offering, or donation, in which the donor designates the offering for a particular purpose but does not require the church to use it solely for that designation. Because the Church retains control, a designated gift is tax deductible.
 - a. Session encourages designated gifts for the Deacons Fund (Maundy Thursday) and the Missions Projects Fund (the Thanksgiving and Christmas season). Because Session has created these designations, such gifts are tax deductible.
 - b. The Church will use designated offerings in accordance with the donor's designation if the designated ministry has a need. If the designated ministry does not have a need, the designated offerings will be used where needed.
2. A Restricted Gift is an offering, or donation, in which the donor retains control by specifying how the offering may be used by the Church. By law, the Church must use that gift solely as intended by the donor. A restricted gift is non tax deductible. Legal counsel and other professional advisors will be engaged by the Church when appropriate.
 - a. Any Restricted Gift that would result in either inurement or private benefit, which in turn may also cause the loss of the Church's IRS tax exempt status, will not be accepted.
 - b. Any Restricted Gift for ministries or activities that are not in accordance with the Constitution of the Presbyterian Church in America, which comprises the Scriptures of the Old and New Testaments, the Westminster Confession of Faith, and the Book of Church Order, will not be accepted.
 - c. Before accepting any tangible Restricted Gift, the Church will consider the cost and effort of acquisition, ownership, and sale or disposition. The recommendation of the Finance Committee and approval of Session is required before a tangible Restricted Gift is accepted.
 - d. The recommendation of the Finance Committee and approval of Session is required before an intangible Restricted Gift is accepted.
3. A Pass-Through Gift is an offering, or donation, in which the donor specifies the recipient of the offering without control or accountability of the gift by the Church. Pass-Through Gifts are non tax deductible. The Church will not accept Pass-Through Gifts.
4. An Undesignated Gift is an offering, or donation, in which the donor does not designate how the gift is to be used. Because the Church has control, Undesignated Gifts are tax deductible.