



**Dravet Syndrome
Foundation**

Gift Acceptance Policy

January 1, 2025

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Mission Statement and Purpose of Gift Acceptance Policy

The mission of Dravet Syndrome Foundation (DSF) is to aggressively raise funds for Dravet syndrome and related epilepsies; to support and fund research; increase awareness; and to provide support to affected individuals and families. DSF is headquartered at PO Box 3026, Cherry Hill, NJ 08034, USA. Its U.S. federal tax identification number is 27-0924627.

The purpose of DSF's Gift Acceptance Policy (the "Policy") is to govern the acceptance or nonacceptance of proposed gifts and to provide guidance to donors and their professional advisors. All gifts are considered for acceptance in accordance with this Policy and any other policies or procedures established by DSF's Board of Directors.

The scope of this Policy is limited to the acceptance or nonacceptance of proposed gifts; it does not address the disposition of assets owned by DSF or donor recognition practices.

Gift Acceptance Policy for Gifts from Non-U.S. Donors

Dravet Syndrome Foundation (DSF) is an international organization committed to advancing research, increasing awareness, and providing support for individuals and families affected by Dravet syndrome and related epilepsies. DSF welcomes contributions of cash and property from donors around the globe, adhering to the highest standards of legal compliance and ethical governance.

Compliance with Policies and Laws

All gifts must comply with the policies and procedures established by DSF's Board of Directors, including this policy, which is reviewed and amended periodically. Additionally, the acceptance of gifts must adhere to applicable laws in both the United States and the donor's country of residence.

Donations through International Partners

When gifts are facilitated through international foundations or partnerships, DSF ensures that:

- All contributions comply with the local laws of the donor's country.
- The transfer of assets to DSF does not contravene U.S. or local regulations.

Points of Contact for International Donors

International donors are encouraged to contact DSF directly or consult their local legal or financial advisors for specific guidance on making a gift. DSF provides support to ensure compliance with both U.S. and international donation laws.

Currency and Tax Considerations

All monetary amounts referenced in this policy are in U.S. Dollars (USD). Donors should seek counsel regarding any tax implications associated with their gift, as DSF is classified as a U.S.-based 501(c)(3) public charity under the Internal Revenue Service regulations.

Local Foundations and Representatives

Currently, DSF does not operate through international associate foundations but collaborates with partners and donors globally. International donors can contact DSF at:

Main Office Address:

PO Box 3026, Cherry Hill, NJ 08034

Website: dravetfoundation.org

Contact: Jamie Cohen, Finance & Program Director | (203) 392-1955 | jamie@dravetfoundation.org

Use of Legal Counsel

The use of tax and/or legal counsel by both the donor and Dravet Syndrome Foundation (DSF) is advantageous to ensure the integrity and clarity of gift transactions. DSF cannot serve as both the donor's advisor and the recipient of the donor's gift. Therefore, donors are strongly encouraged to consult independent tax or legal counsel before making gifts to DSF.

Donor's Use of Legal Counsel

It is the donor's responsibility to engage independent tax and legal counsel to advise on gift transactions. Before signing any gift agreements—such as gifts of partial interests, charitable gift annuities, charitable remainder trusts, and charitable lead trusts—the donor's counsel should review and approve the documents to ensure they align with the donor's financial and philanthropic goals.

DSF's Use of Legal Counsel

Proposed gifts, including split-interest gifts or outright gifts of assets other than cash or publicly traded securities, will be reviewed in advance by DSF's legal counsel to ensure compliance with applicable laws and DSF's policies. In certain cases, DSF may retain outside legal counsel to assist in evaluating the potential risks and benefits of proposed gifts.

Gift Definition

A gift is defined as a voluntary transfer of assets from an individual or organization to Dravet Syndrome Foundation (DSF). Gifts are typically in the form of, but are not limited to, cash, securities, real estate, or personal property.

The following criteria generally identify gifts:

- Gifts are motivated by charitable intent.
- Gifts are irrevocable transfers of assets.
- Gifts are not typically subject to an exchange of consideration or other contractual obligations between DSF and the donor, except for certain split-interest gifts as outlined in this Policy. However, donors may state objectives, and funds may be restricted to a specific purpose.

While donors are not provided with formal financial accountings, DSF may issue reports summarizing the use or impact of a gift. This is particularly encouraged for named gifts to DSF's Endowment Fund or other designated initiatives.

Funds received from individuals, closely held corporations, and family foundations will generally be classified as gifts. Contributions from corporations, corporate foundations, and major foundations will also be classified as gifts unless accompanied by agreements that impose specific obligations or considerations on DSF.

A gift is not considered complete until it has been formally accepted by DSF. DSF reserves the right to decline any gift that does not align with its mission, values, or policies.

Gift Designation

When received without specific donor instructions, unrestricted gifts of \$10,000 or more will be used where they are needed most to support DSF's mission or allocated to DSF's Endowment Fund. The annual spendable earnings from the Endowment Fund will be directed to initiatives that advance research, raise awareness, and provide support for individuals and families affected by Dravet syndrome.

Types of Acceptable Gifts

Dravet Syndrome Foundation (DSF) welcomes a variety of gift types to support its mission. The following outlines the primary types of gifts DSF will accept, along with guidelines to ensure that each gift is beneficial to both the donor and the organization. Complex gifts or those requiring extensive management will be evaluated on a **case-by-case basis** by DSF's Gift Acceptance Committee.

Outright Gifts

An outright gift is a voluntary transfer of money or assets to DSF without expectation of receiving a benefit in return. While donors may specify restrictions on the use of their gift, they may not retain control over the assets once transferred.

Cash and Cash Equivalents

- **Cash and Checks:** Accepted without limitation. Checks must be made payable to Dravet Syndrome Foundation.
- **Electronic Funds Transfers (EFT):** Accepted. Donors should notify DSF of transfers to ensure accurate acknowledgment.
- **Credit Card Contributions:** Accepted via DSF's secure online donation platform or by phone.

Publicly Traded Securities

DSF accepts gifts of **publicly traded securities**, including stocks, bonds, and mutual funds. These gifts will be liquidated upon receipt unless otherwise directed. Donors should notify DSF in advance with details of the securities being transferred.

- **Stocks and Bonds:** Valued at the average of the high and low prices on the date the securities are received in DSF's brokerage account.
- **Mutual Fund Shares:** Accepted if they can be liquidated through DSF's brokerage account.

Cryptocurrency

DSF accepts **cryptocurrency** gifts through its partnership with FreeWill. Cryptocurrency donations will be converted to cash upon receipt.

Donor Advised Funds (DAFs)

DSF accepts contributions from **donor advised funds**. Donors may recommend grants to DSF from their DAFs.

IRA Charitable Distributions

DSF accepts **Qualified Charitable Distributions (QCDs)** from IRAs, which allow donors to direct their required minimum distributions to charity.

Bequests and Legacy Commitments

DSF encourages donors to consider making **legacy gifts** through wills, trusts, or other estate plans to ensure ongoing support for the organization's mission. A bequest can be made in several ways, including a gift of a specific amount, a percentage of the estate, or the remainder of an estate.

Donors are advised to consult with their legal and financial advisors to ensure that their bequest provisions meet their philanthropic goals. Direct, unencumbered gifts will be accepted if the underlying assets are in conformity with DSF's policies.

Sample Bequest Language

The following language may be shared with your attorney when drafting a bequest provision for Dravet Syndrome Foundation (DSF). If you or your family have complex needs, we encourage you to consult with an attorney, financial advisor, or tax advisor in your planning:

"I bequeath to Dravet Syndrome Foundation (EIN: 27-0924627), a nonprofit organization with its principal business office located in Cherry Hill, NJ,

- an amount equal to _____ percent of the value of my estate; or*
- the sum of _____ dollars; or*
- all the rest, residue, and remainder of my estate."*

If you are interested in designating your bequest to support DSF's **Endowment Fund** or to establish a new or named endowment fund, please contact us prior to finalizing your will to discuss **minimum giving levels** and to ensure that DSF can fulfill your wishes.

Gifts of Tangible Personal Property

DSF may accept **gifts of tangible personal property**, such as equipment, artwork, or other items, if the items can be easily liquidated or directly used to further DSF's mission. Such gifts will be considered on a **case-by-case basis** by the Gift Acceptance Committee.

- **Gifts Valued Over \$10,000:** Require a qualified appraisal provided by the donor.
- **Gifts With Restrictions:** Must be free of any encumbrances or liabilities.

Gifts in Kind

DSF may accept **in-kind gifts** such as office equipment, medical supplies, or software, if they align with DSF's needs and mission. These will be evaluated on a **case-by-case basis** to determine their utility and any associated costs.

Complex and Nontraditional Gifts

Gifts of **real estate, closely held securities, intellectual property, or mineral interests** will be considered only in special circumstances and require review by the Gift Acceptance Committee. DSF reserves the right to decline any gift that would pose undue risk or administrative burden.

Disclaimer

DSF reserves the right to decline any gift that does not align with its mission or poses legal, financial, or reputational risks. Donors are encouraged to consult their legal and financial advisors when considering complex gift arrangements.

Gift Acknowledgment

Dravet Syndrome Foundation (DSF) will issue gift receipts in compliance with applicable laws and regulations. While DSF is not responsible for maintaining donor records for tax purposes, we recommend that donors retain copies of their gift receipts for their personal records.

Upon request, DSF can provide **subsequent receipts** or **confirmation letters** for charitable contributions. Donors may contact the DSF office directly to request additional documentation of their gifts.

Gift Agreements

For certain gifts, such as **named endowed funds** or **directed gifts with donor restrictions**, Dravet Syndrome Foundation (DSF) may require a **gift agreement** signed by both the donor and DSF before the gift is finalized. This agreement helps ensure that the donor's intent is clearly documented and that DSF can fulfill the purpose of the gift as intended.

Gift agreements may include:

- The **initial gift amount** or **estimated value** of a planned gift
- The **purpose of the gift**, including any restrictions or preferences
- **Governance and administration** of endowed funds

- **Amendment provisions** in case the original purpose of the gift becomes impractical or impossible to achieve

Gift agreements will be created on a **case-by-case basis** and tracked through DSF's donor database to ensure proper management and reporting.

Gift Acceptance Committee

The **Gift Acceptance Committee** at Dravet Syndrome Foundation (DSF) is responsible for reviewing and advising on gifts that fall outside of standard gift acceptance practices. The committee ensures that gifts are managed in a way that aligns with DSF's mission, policies, and legal obligations, and that gifts provide the maximum benefit to the organization.

Committee Members

The Gift Acceptance Committee is composed of a combination of **board members** and **key staff members**, reflecting DSF's organizational structure. The following positions may serve on the committee, with adjustments made as needed based on availability and expertise:

- Board Chair
- Vice Chair
- Secretary
- Treasurer
- Executive Director
- Finance and Program Director
- Development Coordinator

Other staff members or advisors may be called upon as needed to provide input on specific gifts.

Note: Committee membership may change over time based on the availability of board and staff members. DSF will ensure that the committee always includes individuals with the necessary knowledge to evaluate gift-related matters.

Purpose and Responsibilities

The Gift Acceptance Committee is responsible for:

- Reviewing **nontraditional gifts**, including real estate, tangible personal property, and privately held stock
- Advising on **gifts with restrictions** or **donor-imposed conditions**
- Ensuring that all accepted gifts comply with **legal and financial requirements**
- Developing and updating **gift acceptance practices and procedures**

Meetings

Meetings of the Gift Acceptance Committee are called on an **as-needed basis** to review gifts that require special consideration, such as:

- Gifts of real estate or tangible personal property
- Gifts of privately held stock
- Gifts with unusual restrictions or conditions
- Changes in **legal or financial requirements** that impact DSF's gift acceptance policies

Policy Amendment and Review

The **Executive Director** has the authority to amend the Gift Acceptance Policy as needed to ensure compliance with **applicable state and federal laws**, including changes to the Internal Revenue Code. The Executive Director will provide a written report to the **Gift Acceptance Committee** explaining the reasons for any such amendments.

The **Gift Acceptance Committee** is responsible for the ongoing review of this Policy and for recommending any necessary amendments to ensure that it remains relevant and effective. The Committee will review the Policy **as needed**, but at a minimum of **once every three years**.

Approval Process for Amendments

- **Minor, nonmaterial updates** to the Policy (such as clarifying language or procedural adjustments) may be approved directly by the **Gift Acceptance Committee**.
- **Substantial updates** to the Policy (such as changes to the types of acceptable gifts or governance structure) must be approved by the **Board of Directors**.

The **Executive Director** will determine whether proposed changes should be presented to the Board at its next scheduled meeting for formal approval.

Policy Effective Date

The Dravet Syndrome Foundation's Gift Acceptance Policy was adopted and became effective on January 1, 2025. All gifts will be governed by the Gift Acceptance Policy that was in effect at the time they were accepted.

Updates to this Policy will be documented and communicated as necessary to ensure compliance with applicable laws and best practices.