

The Adidam Holy Domains Gift Acceptance Guidelines

The Adidam Holy Domains (“the Holy Domains”), a not-for-profit corporation organized under the laws of the State of California and qualified as a Section 501(c)(3) exempt organization under the Internal Revenue Code, encourages the solicitation and acceptance of gifts that will help the Holy Domains to further and fulfill its purposes.

PURPOSE OF THE GUIDELINES

The Board of Directors and the staff of the Holy Domains solicit current and deferred gifts to support the Holy Domains’ charitable purposes. These Guidelines are designed to provide guidance about gifts the Holy Domains may accept.

CONDUCT TOWARDS DONORS

The Holy Domains encourages gifts through the generosity of donors to further its work. The Holy Domains strives to provide appropriate information to donors and their advisors, to respect the intention of donors without pressure or undue influence, and to maintain the highest ethical standards in all transactions.

RESTRICTIONS ON GIFTS

The Holy Domains will accept unrestricted gifts and gifts for particular purposes if such gifts are not inconsistent with the Holy Domains’ stated purposes and priorities. The Holy Domains will not accept gifts that it determines are too restrictive in purpose, difficult to administer or that would be inconsistent with the Holy Domains’ purposes or likely to harm its reputation. The Board of Directors of the Holy Domains will make the final determination whether to accept or refuse a gift.

TYPES OF ASSETS ACCEPTED

The Holy Domains will consider the following criteria in the acceptance of a gift:

A. Cash. Cash is acceptable in any form.

B. Tangible and Intangible Personal Property. Before accepting tangible and intangible personal property, the Holy Domains will determine if it is readily marketable and will not expose the Holy Domains to significant liabilities. All gifts of tangible and intangible personal property will be evaluated by the Holy Domains in light of the following criteria:

1. Donor restrictions, if any, on gifts of tangible and intangible personal property.
2. Will the property help the Holy Domains to fulfill its purposes?
3. Is the property marketable?
4. Are there any undue restrictions on the use, display, or sale of the property?
5. What are the carrying costs for the property?

C. Securities. The Holy Domains may accept both publicly-traded securities and closely-held securities.

1. *Publicly-Traded Securities:* The Holy Domains shall sell any publicly-traded securities unless holding the securities is deemed appropriate by the Holy Domains. The Holy Domains shall

determine, prior to accepting securities, whether the securities, in the hands of the Holy Domains, are in any way restricted as to sale.

2. *Closely-Held Securities*: The Holy Domains may accept closely-held securities if deemed acceptable after review by the Holy Domains.

D. Real Estate. Before accepting real estate, the Holy Domains will determine if it is readily marketable and will not expose the Holy Domains to unacceptable liabilities. Prior to accepting a gift of real estate, the Holy Domains shall consider such factors as:

1. Donor restrictions, if any, on gifts of real estate,
2. Sale costs and holding costs prior to sale,
3. Current and expected future value,
4. Encumbrances and title restrictions, and
5. Liabilities, including potential environmental issues.

E. Intangible Assets That Are Not Publicly Traded. These assets include stock, bonds, debentures, partnership interests, and LLC interests that are not publicly traded, as well as patents, copyrights, cryptocurrencies, and other intangible assets. Gifts of intangible assets that are not publicly traded are acceptable provided the Holy Domains shall not accept such assets that have an insignificant present value or could expose the Holy Domains to liabilities including significant carrying costs or negative tax consequences. The Holy Domains will evaluate gifts of intangible assets for acceptance on a case-by-case basis.

F. Life Insurance Policies. Life insurance policies are acceptable, provided the Holy Domains is the owner and the irrevocable beneficiary of the policy. The Holy Domains will evaluate gifts of insurance policies for acceptance on a case-by-case basis.

G. Non-Standard Contributions. Non-standard contributions include:

1. Assets that are not reasonably expected to be used to satisfy or further the Holy Domains' exempt purpose (aside from the need for income or funds);
2. Assets for which there is no ready market to which the Holy Domains may go to liquidate the contribution; and
3. Assets whose value is highly speculative or difficult to ascertain.

Prior to accepting a non-standard contribution, the Holy Domains shall review the proposed gift for acceptance on a case-by-case basis.

H. Deferred Gifts. The Holy Domains may accept a designation as a remainder/income beneficiary if it is acceptable to the Holy Domains, including: designations made in charitable pledges, testamentary bequests, living trusts, charitable remainder trusts, charitable lead trusts, individual retirement accounts, retirement plans, remainder interests in real property, etc.

ANONYMOUS GIFTS

The Holy Domains will not accept completely anonymous gifts. The donor's identity must be disclosed Holy Domains the Chairman of the Holy Domains' Board of Directors, who shall endeavor to maintain the donor's anonymity (except upon a request from the Holy Domains' Board of Directors or as required by law).