



THE KIND MOUSE

1801 16th Street North, Suite B, St. Petersburg, Florida 33704
www.thekindmouse.org
727-575-7834 : 45-2455492

GIFT POLICY

PURPOSE OF THE POLICY

1. To protect the interests of the donor, The Kind Mouse Productions, Inc, or causes named as the beneficiary of a gift.
2. To make certain all gifts to The Kind Mouse Productions, Inc, are structured to provide maximum benefits to the donor and the named entity.
3. To encourage interested donors to make gifts without encumbering their own or The Kind Mouse Production, Inc's financial or other resources.
4. To optimize opportunities to secure gifts from individuals to causes without compromising or endangering the reputation of The Kind Mouse Productions, Inc.

NONSTANDARD GIFT POLICY

1. No irrevocable gift, whether outright or life-income in character, will be accepted if under any reasonable set of circumstances, the gift would jeopardize the donor's financial security.
2. Any gift presented to The Kind Mouse Productions, Inc, without the approval of The Kind Mouse Productions, Inc, representative shall not be received until after it is determined that the intended gift and the manner in which it is given is in the best interest of the donor.
3. The Executive Director of The Kind Mouse Productions, Inc, shall be apprised of any potential gift or bequest to The Kind Mouse Productions, Inc. Each case shall be reviewed on a regular basis by the planned giving staff with the Executive Director to ensure proper action, accounting, and acknowledgement surrounding each gift.





THE KIND MOUSE

1801 16th Street North, Suite B, St. Petersburg, Florida 33704
www.thekindmouse.org
727-575-7834 : 45-2455492

4. Donors should always be advised of their own need for legal counsel to assist them in the process of making their gift. The Kind Mouse Productions, Inc, staff shall avoid becoming involved in what can be interpreted as unauthorized practice of law; any suggestions made to a donor by The Kind Mouse Productions, Inc, staff should be accompanied by encouragement to seek advice from the donor's personal counsel and/or financial advisors.
5. Every precaution shall be taken by The Kind Mouse Productions, Inc, staff to protect the privacy and confidentiality of each donor and the donor's family. Permission must be obtained before any public acknowledgement is made of gifts received by The Kind Mouse Productions, Inc. The right of anonymity must always be respected.
6. The Kind Mouse Productions, Inc, staff shall attempt to have Gina Wilkins meet with each individual donor prior to or concurrent with the execution of a gift agreement. In the case of charitable remainder trusts or other complex arrangements such a meeting is mandatory. All complex arrangements must be reviewed by The Kind Mouse Productions, Inc's counsel.
7. In all cases, any professional advisors such as Attorneys or CPA's hired by The Kind Mouse Productions, Inc, must recognize their client is The Kind Mouse Productions, Inc, and that they do not represent the donor. Professional advisors for The Kind Mouse Productions, Inc, will always seek to work with the advisors for the donor.
8. Gifts shall not be accepted where the mental competency of the donor is in question. However, this does not preclude a person acting in the capacity of Attorney-in-fact from making a gift from the estate of the individual granting the Power of Attorney. In this event every consideration shall be given to the donor's charitable giving habits and financial condition to ensure that the gift is in the best interest of the donor and is carried out in a prudent manner. The donor's Power of Attorney must specifically grant the power to make charitable gifts.





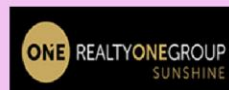
THE KIND MOUSE

1801 16th Street North, Suite B, St. Petersburg, Florida 33704
www.thekindmouse.org
727-575-7834 : 45-2455492

9. The Kind Mouse Productions, Inc, will provide gifts receipts meeting IRS substantiation requirements for property received by The Kind Mouse Productions, Inc, as a gift. However, except for gifts of cash and publicly traded securities, no value shall be ascribed to any receipt or other form of substantiation of a gift received by The Kind Mouse Productions, Inc.
10. Investment considerations and gift considerations are in all cases to be evaluated separately, each on their respective merits. In no event shall the offer of a gift be tied in any way to an investment action or decision by The Kind Mouse Productions, Inc.
11. The Kind Mouse Productions, Inc, shall in no way compensate, whether through commissions, finders' fees, or other means, any third party for directing a donor to The Kind Mouse Productions, Inc.
12. All written instruments setting out the description and terms of a gift shall be reviewed by legal counsel on behalf of The Kind Mouse Productions, Inc, and a written report made to Gina Wilkins on its compliance with applicable laws and regulations as well as an explanation of its potential liability to The Kind Mouse Productions, Inc.

TYPES OF GIFTS

1. Both current gifts and deferred gifts shall be actively encouraged. Response to each type of gift should be prompt without regard to the monetary value or timing of the individual gift. The decision to accept or reject any gift, whether current or deferred, shall be weighed on the merits of the individual gift, always regarding the donor's intent and financial condition as well as the benefit to The Kind Mouse Productions, Inc's causes.
2. Any gift subject to a restriction shall be accepted, only after review by The Kind Mouse Productions, Inc's counsel and/or the Board of Directors. Every effort shall be made to ensure the restrictions on the gift do not negate any potential benefit to the intended cause. Also the restrictions should not encumber The Kind Mouse Productions, Inc, staff with excessive additional responsibilities as to make the gift inadvisable.

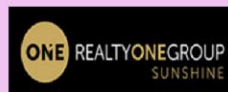




THE KIND MOUSE

1801 16th Street North, Suite B, St. Petersburg, Florida 33704
www.thekindmouse.org
727-575-7834 : 45-2455492

3. The Kind Mouse Productions, Inc, should not be engaged in the execution of notarial wills. The Kind Mouse Productions, Inc, may, however, provide gift clauses for inclusion in wills by donors and/or their personal counsel.
4. Gifts of real estate are acceptable only after the following criteria are met:
 - a. A personal inspection is conducted by an appropriate The Kind Mouse Productions, Inc, staff member.
 - b. Determination is made that the property has not been utilized in a manner that would cause embarrassment to The Kind Mouse Productions, Inc.
 - c. An appraisal satisfactory to the IRS gift substantiation requirements has been completed and The Kind Mouse Productions, Inc, and donor have reached an understanding as to the valuation of the property.
 - d. Debt, insurance, homeowners' association fees, property taxes and other carrying costs have been assessed as to the effect on the advisability of taking the gift.
 - e. Appropriate steps have been taken to determine if any other liabilities might attach to the property such as leases, contracts, or servitudes.
 - f. All pertinent information regarding the property is supplied by the donor. This would include names of owners and co-owners (and percentage ownership), recent tax statements, address and/or legal description, and description of current use.
 - g. Donor must convey all his/her undivided interest in the real estate including any mineral interests. The IRS will not consider a gift of partial interest and would disqualify such a gift from income and estate tax deductions.
 - h. The Kind Mouse Productions, Inc, may recover any costs of managing real estate by charging a fee that is determined by the schedule set by the Board of Directors.
 - i. The donor must be willing to bear the costs associated with the gift of real estate, such as legal fees, real estate commissions, management fees, and appraisals, or have these costs deducted from the sale of the property.
 - j. The Board of Directors must approve any exception.





THE KIND MOUSE

1801 16th Street North, Suite B, St. Petersburg, Florida 33704
www.thekindmouse.org
727-575-7834 : 45-2455492

5. Gifts of real estate are ordinarily acceptable only after it has been determined that no reasonable possibility exists that the property could be contaminated by toxic waste. An initial personal inspection shall be made by an appropriate The Kind Mouse Productions, Inc, staff member. This inspection shall include both a physical inspection and an investigation of the recent ownership history of the property. If, after inspection, it is determined that there is a substantial likelihood that the property has been environmentally impacted, the property may not be accepted. If, after inspection, it is determined that a reasonable possibility exists that the property has been environmentally impacted, an inspection must be made by a licensed environmental consultant, who must certify, within the context of a Phase 1 Site Assessment, that no contamination exists before the property may be accepted. The inspection should be performed in general conformance with the scope of ASTM Practice E1527. The expense of inspection must be borne by the donor unless an exception is approved by the Board of Directors.
6. Gift annuity contracts are to be entered into by The Kind Mouse Productions, Inc, upon approval of the Gina Wilkins. In no event shall a gift annuity contract be agreed to which pays an income at a rate more than an actuarially prudent rate of return. The Kind Mouse Productions, Inc, will invest the gift in a manner that will attempt to protect the integrity of the principle amount given. Gift annuities will not be funded with real estate or other illiquid assets. Donors must be reminded in correspondence or conversation with them and their advisors that a qualified charitable gift annuity is not insurance under the laws of their State.
7. Gifts of life insurance shall be accepted after examination of funding of the policy and the gift substantiation requirements. The Kind Mouse Productions, Inc, staff members shall avoid even the appearance of giving an endorsement, either implied or direct, to any life insurance product, company, or agent.
8. Where a personal residence is the subject of a gift, it will not be accepted without the approval of the Board of Directors if the right to utilize the residence is vested in a person other than the donor. Gifts of personal residences will be subject to The Kind Mouse, Productions, Inc's real estate policies and environmental assessment procedures.
9. Gifts of oil and gas right may be received absent extenuating circumstances such as extended liabilities or other conditions making receipt of the gift inadvisable. In that regard, each potential oil and gas gift shall be examined by a professional advisor with experience in mineral leases for such extenuating circumstances which would argue against receipt of the gift. Working interests in oil and gas, which entail special problems regarding taxation either to The Kind Mouse Productions, Inc, generally or to individual trusts which receive the gifts, and may also entail extended liabilities for personal, property and environmental damage should not be considered.

