I. Purpose
   A. This policy, developed by the Board of Directors of the Maine Association for
      Search and Rescue (MASAR), defines how MASAR accepts all gifts.

II. Gifts and Limits on Acceptance
   A. MASAR solicits and accepts gifts that are consistent with its mission.

   B. In the course of its regular fundraising activities, MASAR may accept donations
      of money, real property, personal property, stock, and in-kind services.

   C. Donations will generally be accepted from individuals, partnerships, corporations,
      foundations, government agencies, or other entities.

   D. Non-monetary gifts must be reviewed by the MASAR Board of Directors prior to
      acceptance due to the special liabilities they may pose for MASAR.

   E. MASAR urges all prospective donors to seek the assistance of personal legal
      and financial advisors in matters relating to their gifts, including the resulting tax
      and estate planning consequences.