

GIFT POLICY *(should be a link at the bottom of the website page just like “Privacy Policy” and “Disclaimer”*

Purpose of the Policy

Oncidium Foundation USA Inc (Oncidium USA) gratefully depends on the generosity of donors, partners, corporations, and foundations. This policy establishes the principles, processes, and limitations under which gifts may be solicited, accepted, declined, and administered to ensure alignment with Oncidium USA’s mission, legal obligations, and fiduciary responsibilities.

The following policies and guidelines govern the practices of engaging the community in philanthropic support in a way that protects Oncidium USA’s donors, the staff, and the organization itself. Oncidium USA is dedicated to the highest standards of ethical conduct in fundraising.

To optimize funding from individuals and other entities, Oncidium USA must be capable of responding quickly and, where possible, in the affirmative to all gifts offered by prospective donors. It is understood that, except where stated otherwise, these policies are intended as guidelines and that flexibility must be maintained, as some gift situations can be complex and decisions can only be made after careful consideration of several interrelated factors. Therefore, in some instances, these policies will require the development committee to consider the merits of a particular gift and recommend it to the executive committee for approval.

Payment of commitments to Oncidium USA may take the form of one or a combination of the following: cash, marketable securities, or real property that can be reasonably expected to be converted into cash within a one-year time period. Additionally, Oncidium USA will accept in-kind goods and services as outlined below, including unrestricted, restricted, and endowment gifts.

Guiding Principles

All gifts accepted by Oncidium USA must support our mission to improving patient education, stakeholder awareness, and access support in nuclear medicine, molecular imaging, and theranostics. The following criteria will guide acceptance decisions:

- **Mission Alignment:** Gifts must align with Oncidium USA’s mission to improving patient education, stakeholder awareness, and access support in nuclear medicine, molecular imaging, and theranostics
- **Reputational Integrity:** Oncidium USA will decline gifts that may compromise its integrity, public trust, or core values.
- **Philanthropic Intent:** Gifts must be motivated by charitable intent and may not be contingent on influence over programs, policies, or outcomes.
- **Feasibility:** Gifts should not impose unreasonable financial, legal, reputational, or administrative burdens on the organization.

- **Non-Discrimination:** Gifts may not be restricted in a manner inconsistent with Oncidium USA's non-discrimination policy or applicable law.
- **Right of Refusal:** Oncidium USA reserves the right to determine the appropriateness and acceptability of a gift and to refuse a gift.

Acceptable Gift Types

Oncidium USA may accept the following types of gifts:

- **Cash & Equivalents:** Checks, credit/debit cards, ACH transfers, Donor Advised Funds, wire transfers, cryptocurrency, Venmo, PayPal, and cash.
- **Pledges:** Written and signed donation pledges, consistent with gift documentation requirements.
- **Real Property (Real Estate):** Gifts of residential, commercial, or undeveloped real estate may be accepted subject to prior review and due diligence. This includes environmental assessments, title reviews, and evaluations of any liabilities, such as taxes, insurance, mortgages, or maintenance costs. Final approval rests with the Board of Directors, with consultation from legal counsel and the Executive Director as needed.
- **Publicly Traded Securities:** Readily marketable securities.
- **Closely Held Securities:** Subject to review for transfer restrictions or valuation complexities.
- **Planned Gifts:**
 - Bequests via wills or trusts
 - Beneficiary designations of retirement plans, life insurance, or annuities
 - Charitable Remainder Trusts (as a remainder beneficiary)
 - Charitable Lead Trusts (as an income beneficiary)
- **Life Insurance:** Must name Oncidium Foundation USA Inc. as both owner and irrevocable beneficiary.
- **In-Kind Professional Services:** Subject to prior approval and organizational consultation (e.g., graphic design, media, legal, marketing, consulting).

Pledges

- Oncidium USA will not recognize verbal pledges. Before a pledge is recorded, either a signed pledge or a letter of intent must be in Oncidium USA's possession.
- The normal pledge payment period for operating gifts is one year. Multi-year agreements will be accepted on a case-by-case basis.

Oncidium USA will not honor permanent donor recognition (program naming rights, endowment funds, etc.) if a donor fails to complete timely payments of a pledge

Gift Valuation

- **Cash:** In cases where the gift is made in cash, the valuation is the total amount of the cash gift.
- **Publicly-Traded Securities:** Securities gifts will be valued at the average market value on the day the full interest in the transferred property is received.
- **Privately Held Securities:** Gifts of closely held stock will be valued based on a qualified independent appraisal at the time of transfer. Generally, gifts of privately held property will be accepted only when conversion to cash within a one-year time frame is expected.
- **Real Property:** Per IRS regulations, gifts of real property are reported based on the appraised value, as determined by a qualified, independent appraiser, within 60 days of the date of transfer.
- **Life Insurance:** For recognition purposes, gifts of life insurance will be valued based on the surrender value as of the date of transfer.
- **Services:** Gifts of services are contributions of actual billable services directly related to the business or profession of the provider. Gifts of services will be recognized at the actual expenses invoiced, but will not be paid. Evidence of a gift of service will be a voided or canceled invoice stating the date, type of service rendered, quantity cost, total cost, and amount contributed or forgiven.
- **Gifts In Kind** – Gifts in Kind are not valued by Oncidium USA in their acknowledgement to the donor.

Restrictions

Restricted gifts designated to a current Oncidium USA program are encouraged; however, Oncidium USA generally does not accept restricted gifts from donors with a giving history of less than \$10,000. Gifts from \$10,000 to \$50,000 will only be restricted to currently budgeted expenses or programs, unless they are part of a restricted fundraising or capital campaign.

Any restrictions on how new gifts or designations will be used by Oncidium USA may be reviewed by the Executive Director, Board of Directors, or the development and executive committees.

A permanent named endowment may be established with a minimum gift of \$250,000.

Board-designated funds may be established, and such funds will function as endowed funds, with the interest only to be expended for the specified purposes. However, the board reserves the right to spend the fund principal or redirect it as necessary for the good of the organization.

Cash Gifts

Gifts in the form of cash and checks shall be accepted regardless of amount unless, as in the case of all gifts, there is a question as to whether the donor has sufficient title to the assets or is mentally competent to legally transfer the funds as a gift to Oncidium USA.

All checks must be made payable to Oncidium Foundation USA Inc and shall in no event be made payable to an employee, agent, or volunteer for the credit of Oncidium USA.

Stock Transfers and Sales

In the event of a gift or pledge payment in the form of marketable securities, the stock will be sold as soon as practical upon transfer of ownership from the donor to Oncidium Foundation USA Inc.

The gift will be evaluated based on the average market value of the stock on the date of transfer.

- Any gain or loss in the value of the stock resulting from the timing of the sale will not be added to or subtracted from the gift evaluation.
- It is understood that the donor, in transferring ownership of the stock, is making a charitable contribution and, as such, has no rights concerning the disposition, sale, or retention of any stock given to Oncidium USA.

Real Estate Gifts

- No gift of real estate shall be accepted without prior approval of the Board of Directors.
- No gift of real estate shall be accepted without first being appraised by an independent third-party chosen by Oncidium USA that shall have no business or other relationship to the donor.
- For property gifts to be recognized, a complete transfer of ownership must have taken place.
- All property gifts received will be converted to cash at the earliest opportunity. Generally, property gifts will not be accepted by Oncidium USA unless the donor guarantees conversion to cash within one year or unless conversion to cash is likely to occur within one year.
- Associated expenses of any property gifts are to be borne by the donor, including environmental testing and appraisal fees.
- All property gifts received by Oncidium USA and disposed of (sold, etc.) will be duly reported to the IRS, as required.

Tangible Personal Property

Jewelry, artwork, collections, and other personal property shall not be accepted unless the employee, agent, or volunteer working on behalf of Oncidium USA has reason to believe

the property has a value in excess of \$10,000. Items gifted to Oncidium USA for use in events, auctions, etc., for fundraising purposes are exempt from this policy.

No personal property shall be accepted by Oncidium USA unless there is reason to believe it can be quickly disposed of. No personal property shall be accepted that obligates Oncidium USA to ownership of its use in perpetuity. No perishable property or property that requires special facilities or security to be properly safeguarded will be accepted without the prior approval of the Board of Directors.

Appraisal Requirements

As required by the tax code, gifts of property other than publicly traded securities must be accompanied by an appraisal if the estimated value exceeds \$5,000. The appraisal must be provided by a qualified independent appraiser. The appraiser cannot be associated with Oncidium USA or any of its employees. When the gift is intended to fund a specific recognition opportunity, the donor must agree to cover any shortfalls resulting from converting a gift of property to cash.

Donors of property gifts must seek their own legal and tax counsel in regard to all property gifts. Oncidium USA reserves the right to refuse gifts of property when it is determined that the donor has not complied with IRS appraisal requirements or that the advice of an independent counsel is not being obtained.

All costs associated with obtaining a qualified appraisal will be borne by the donor.

Bequests

- Gifts through wills (bequests) shall be actively encouraged by Oncidium USA and shall reflect a donor's legacy with the organization.
- Assets transferred through bequests that have immediate value to Oncidium USA or can be readily liquidated shall be encouraged by the development staff and CEO. Gifts that appear to require more cost than benefit shall be discouraged or rejected.
- Donor restrictions and designations on the use of bequests will be followed under all reasonable circumstances. Where no restrictions or designations exist, the proceeds of wills and bequests will be utilized as unrestricted gifts to Oncidium USA.
- The organization does not offer Charitable Gift Annuities. Oncidium USA can be a beneficiary of annuities managed by a third-party entity, such as a community foundation.

Gift of Life Insurance

Oncidium USA will encourage donors to name Oncidium Foundation USA Inc as the beneficiary to receive all or a portion of the benefits of life insurance policies they have purchased on their lives.

Oncidium USA will not, however, as a matter of course, agree to accept gifts from donors for the purpose of purchasing life insurance on the donor's life. Exceptions to this policy will be made only after researching relevant state/provincial laws to ensure that Oncidium USA has an insurable interest under applicable state/provincial law.

No insurance products may be endorsed for use in funding gifts to Oncidium USA without board approval.

Gifts Requiring Prior Review

The following gift types require review and approval by the Board of Directors, or legal counsel as needed:

- **Tangible Personal Property:** Vehicles, artwork, equipment, and collectibles. Evaluated based on condition, use, resale potential, and associated costs.
- **Real Estate:** Requires formal appraisal, site inspection, environmental review, and assessment of liabilities (taxes, mortgages, maintenance).
- **Closely Held Business Interests:** Requires review of legal ownership, transferability, marketability, and associated liabilities.
- **Life Insurance Policies:** When premiums remain due, the donor must agree to continue paying them.
- Cash gifts with significant donor restrictions; and
- All gifts of unusual items or gifts of questionable value.

Oncidium USA shall closely review all gifts of significant risk prior to acceptance of the gift. All such gifts shall be acknowledged when received, with written notice to the donor that, due to the nature of the gift and its inherent risks, review is necessary prior to final acceptance.

Right of Refusal

Oncidium USA reserves the right to refuse any gift that:

- Violates its Articles of Incorporation or charitable purpose
- Jeopardizes its 501(c)(3) tax-exempt status
- Is too difficult, expensive, or impractical to administer
- Contains unreasonable restrictions or conditional interests
- Would create unacceptable risk, liability, or adverse publicity
- Includes terms for the personal benefit of any individual
- Conflicts with Oncidium USA's conflict of interest policies

Roles and Responsibilities

- **Board of Directors:** Primary authority for evaluating, accepting, and documenting all gifts, and will be consulted on high-risk or reputationally sensitive gifts.

- Legal Counsel: Engaged as needed for complex or high-value gifts.

Donor Responsibility and Professional Advice

Oncidium USA encourages all donors to seek independent legal, tax, and financial counsel. Oncidium USA does not provide legal or financial advice and assumes no responsibility for tax or legal implications of a gift. The ultimate responsibility regarding evaluations, tax deductibility, and/or legal issues is completely borne by the donor.

Oncidium USA may seek its own legal counsel prior to acceptance of complex gifts, particularly those involving real estate, business interests, or other non-cash assets.

Information provided by Oncidium USA concerning gift planning is for illustrative purposes only and should not be relied upon exclusively.

To avoid conflicts of interest, the unauthorized practice of law, the rendering of investment advice, and/or the dissemination of income or estate tax advice, all donors of property gifts must indicate to Oncidium USA the professional advisors rendering opinion(s) on the gift.

Gift Acknowledgment and Stewardship

All accepted gifts will be acknowledged in accordance with IRS regulations and Oncidium USA's donor recognition standards. Donor restrictions and use designations will be honored to the extent they align with Oncidium USA's mission and policies. Commitments will be publicly recognized and/or commemorated consistent with a donor's wishes and the policies approved by the Board of Directors. Requests for anonymity from donors will be honored. Permission to publicly recognize a donor and his/her gift will be assumed unless otherwise requested by the donor.

Administrative Issues

Oncidium USA shall not act as an executor for a donor's estate, nor shall it act as a trustee for any trust other than in an appropriate circumstance, such as a charitable remainder trust, when the organization is the sole remainder beneficiary.

Oncidium USA may accept a designation as an income beneficiary of a charitable lead trust, subject to the approval of the Board of Directors. Oncidium USA will not accept an appointment as Trustee of a charitable lead trust.

Payment of Fees Related to Gifts to Oncidium USA

Finder's Fees or Commissions

Oncidium USA will pay no fee to any person as consideration for directing a gift to Oncidium USA. It is understood that such fees may or may not be legal, and that in the case of irrevocable deferred gifts involving asset management, the payment of such fees may subject Oncidium USA and its management and board of directors to federal and state/provincial securities regulations.

Professional Fees

Oncidium USA will pay reasonable fees for professional services rendered in connection with the completion of a gift to Oncidium USA. Such fees will be paid only with prior written

approval of the development committee. Such fees will be paid only following discussion with and approval by the donor.

Oncidium USA's Commitment to Our Donors

We will not sell, share, or trade our donors' names or personal information with any other entity, nor send mailings to our donors on behalf of other organizations, except as may be necessary to share limited information with our Cooperative as described below. This policy applies to all information received by Oncidium USA, both online and offline, as well as any electronic, written, or oral communications. To the extent any donations are processed through a third-party service provider, our donors' information will only be used for purposes necessary to process the donation.

Donors' names will be released for the purpose of donor recognition and IRS reporting requirements. Oncidium USA will make every effort to honor and protect all confidential information provided during the contribution process.

Cooperatives

In order to enhance our fundraising strategies and reduce our costs, Oncidium USA may exchange portions of our donor lists (names, home addresses) with select nonprofit organizations via membership in certain nonprofit "cooperatives". These exchanges help us in our fundraising and outreach efforts. Please note that you will automatically be eligible for inclusion in these data-sharing exchanges unless you opt out; if you prefer not to participate in the list exchange and want to opt out, you can email us at any time with "*do not exchange*" in the subject line of the email, or contact us at Contact@Oncidium-life.org and let us know that you do not want your name and address shared. *Please include your full name and address so we can properly identify your record. In every case, we will do our best to promptly respond to your request not to be included in such mailing/email exchanges.*

Policy Review

This policy will be reviewed at least biannually by the Development Team and updated as necessary. Significant changes will be approved by the Executive Director and Board of Directors.