USCAP
UNITED STATES AND CANADIAN ACADEMY OF PATHOLOGY
Advancing Pathology Together

201 N. Palm Canyon Drive
Suite 301
Palm Springs, CA 92262

Phone | 760.327.6777
Fax | 760.327.6477

www.USCAP.org

USCAP Gift Acceptance Policy

Purpose

The purpose of this Gift Acceptance Policy is to ensure that United States and Canadian Academy of Pathology (USCAP) and its donors benefit from charitable giving in ways that advance USCAP's mission.

This policy provides guidance on the types of gifts USCAP can accept, the procedures for reviewing and approving gifts, and general considerations for donors and their professional advisors when making gifts. It is intended to ensure that charitable giving supports USCAP's mission while protecting the organization from undue financial, legal, or administrative risk.

USCAP reserves the right to decline any gift that is not in the best interest of the organization, is inconsistent with its mission, values, or strategic priorities, or would impose undue financial, reputational, legal, or administrative burden.

Definition of a Gift

A gift is a voluntary transfer of assets to USCAP where no substantial goods or services are provided in return. Donors may receive minor recognition, but gifts should not be contingent on USCAP providing material benefit.

Gifts that require services, sponsorship, or other contractual obligations are not considered charitable gifts under this policy. Gifts are considered irrevocable once accepted and will not be returned except at USCAP's sole discretion or as required by law.

USCAP does not provide legal, tax, or financial advice, serve as trustee, manage donor trusts, or reimburse donors for professional services related to a gift. Donors are encouraged to consult their own professional advisors regarding the consequences of a charitable gift.

USCAP will provide written acknowledgment of gifts in accordance with applicable IRS and legal requirements. The organization does not assign a value to non-cash gifts; donors are responsible for obtaining independent appraisals or other documentation required for tax purposes. The value of charitable contributions for tax purposes is determined by the donor and applicable law, not by USCAP

Acceptable Gift Types

USCAP gratefully accepts gifts in a variety of forms to support its mission, including but not limited to:

- Cash and cash equivalents (checks, credit cards, online donations, wire transfers).
  Credit card donations may be accepted up to $3,000 per transaction. Larger gifts should be made by check, wire transfer, or other approved methods.
- Donor-Advised Funds (DAFs), transferred by the sponsoring organization
- Publicly traded securities
- Tangible property and real estate (e.g., microscopes, laboratory or educational equipment, or buildings and land) to be considered on a case-by-case basis
- Bequests through wills or estates of any of the above
- IRA or other retirement plan beneficiary designations
- Life insurance policies naming USCAP as irrevocable beneficiary
- Charitable remainder trusts or charitable lead trusts naming USCAP as beneficiary

USCAP reserves the right to decline any personal property or other non-liquid assets that cannot be effectively used to support its mission. Non-cash gifts are generally converted to cash promptly unless otherwise approved.

USCAP does not accept donor-restricted endowments and does not establish formal endowment funds. To respect donor intent while maintaining flexibility, the organization may create Board-designated funds, managed under internal policies, to support long-term philanthropic goals.

Property Gifts

Gifts of tangible property or real estate may be accepted subject to review of potential legal, financial, environmental, and administrative implications. Costs associated with evaluation, transfer, or administration of such gifts may be borne by the donor.

Gift Acceptance Criteria

USCAP will accept gifts that:

Are motivated by charitable intent
Represent an irrevocable transfer of assets
Support USCAP's mission
Do not create undue administrative or financial burden

USCAP may require legal, financial, or other due diligence before accepting major, complex, or non-standard gifts.

Acceptance of a gift does not grant the donor influence over USCAP governance, educational content, publications, speaker selection, research outcomes, or organizational decision-making.

Designations and Restrictions

USCAP encourages unrestricted gifts, as they provide the greatest flexibility to advance its mission, but it may also accept gifts designated for approved programs. Donors may not direct the use, investment, or operational management of these funds. Donors may recommend a purpose but may not retain control over the use, investment, or administration of the funds.

Gifts of $25,000 or more are considered major gifts and require approval by the Board. Written gift agreements are required for all major gifts and for any gift involving restrictions, naming commitments, or multi-year terms.

Naming Opportunities

At USCAP's discretion, certain gifts may be recognized through naming opportunities. More commonly, donors support specific programs, travel awards, or publications, with recognition provided in accordance with USCAP's donor recognition guidelines.

If a designated purpose becomes impractical, unlawful, or inconsistent with USCAP's mission, the Board may modify the restriction while honoring the donor's original charitable intent as closely as possible.

Administration and Stewardship

USCAP will steward gifts responsibly, in accordance with donor intent, applicable law, and organizational policy.

Compliance and Oversight

All gifts are reviewed by designated USCAP staff. Complex, non-standard gifts, or any gift valued at $25,000 or more, will also be reviewed by the Foundation Committee and, if recommended for acceptance, require Board approval. The Board retains final authority over gift acceptance decisions and any amendments to this policy.