



Adopted July 8, 2009  
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Amended March 16, 2022  
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Revised 05282025

## **LIFT UP CAROLINAS DONOR PRIVACY POLICY**

This document sets forth the policy that Lift Up Carolinas shall follow with respect to the contributions and privacy rights of donors as well as the responsibilities of this organization.

### **GENERAL STATEMENTS**

1. Unless otherwise provided below, this **Donor Privacy Policy** shall be provided to any donor upon request.
2. Lift Up Carolinas does acknowledge donors by name and/or description of donation in certain brochures, press releases, event invitations or programs, stationery, solicitation letters, the organization's website, or other means of expressing appreciation for the donor's assistance. It is the donor's responsibility to request anonymity at the time of said donation. Consent is presumed without written confirmation to the contrary.
3. Donors shall be advised that any authorization to publish, post, etc., cannot be reversed once such activity has occurred.

### **DONATIONS TO LIFT UP CAROLINAS**

1. Any individual, corporation, or business may donate to Lift Up Carolinas. Donations may be monetary or in kind.
2. A donation to Lift Up Carolinas may be restricted or unrestricted. Any restrictions shall be in writing. All restricted donations shall be used solely for the intended purpose and no other.
3. In recognition of the donor's contribution and to satisfy the Internal Revenue Service requirements for a donor to claim a charitable contribution, a letter to the donor shall be sent from Lift Up Carolinas acknowledging the donation. The letter must state the amount of the donation and any restrictions on the donation. This is required for all cash and non-cash donations of \$250 or more. Where a donation includes payment for benefits received, i.e., goods or services, a description and good faith estimate of the value of such goods or services will be provided along with the true amount of the donation, which is the payment minus the value of the benefits received. The acknowledgement letter shall include a footnote with the following: Lift Up Carolinas is a 501(c)(3) non-profit organization. This contribution benefits our philanthropic programs and is tax deductible. As required by federal tax law, this letter provides written acknowledgement of the contribution amount and an affirmation that [insert either 'no goods or services' or 'goods or services as outlined above'] were provided in return for your contribution. Please retain this written acknowledgment of your donation for your tax records. In compliance with the

**Lift Up Carolinas Donor Privacy Policy**, please email [info@lucarolinas.org](mailto:info@lucarolinas.org), or write us at Lift Up Carolinas, P.O. Box 471112, Charlotte, NC 28247 if you do not wish to be acknowledged publicly. A copy of the **Donor Privacy Policy** is available at <https://www.lucarolinas.org>.

4. All donations shall be treated individually so that multiple donations from a single donor shall receive the same consideration as if each were the first donation received.

## **RIGHTS OF DONOR REGARDING PHOTOGRAPHS**

1. A donor's photograph will not be published in any publications without the donor's consent. Consent is supplied by completing the **Lift Up Carolinas Photo Release** form or via email.
2. It is not necessary to obtain written or oral consent from other individuals photographed in large crowds and/or groups if the photograph is taken at any event sponsored by Lift Up Carolinas. Therefore, it is not necessary to provide a copy of this **Donor Privacy Policy** to those appearing.
3. At all times a Lift Up Carolinas member in attendance at any event sponsored by Lift Up Carolinas, such as committee meetings, special events, socials, or any fundraiser, agrees that the member's name, Lift Up Carolinas name and likeness may appear in the publications listed above in the General Statements section.

## **LIFT UP CAROLINAS MEMBERS**

1. Members making donations will be treated as any other public donor regarding maintaining the privacy of any information concerning their donation.

## **RECORD KEEPING AND CONFIDENTIALITY**

1. All financial records are maintained by the Lift Up Carolinas Treasurer.
2. Members of the Lift Up Carolinas Board of Directors may view information concerning donations. These individuals shall not disseminate this information for any reason where the donor has requested anonymity.
3. The value of all donations is monitored, and this information is kept confidential by the President, Treasurer, Assistant Treasurer, Vice President Fund Development, Donor Development Chair, Grants Chair, and Acknowledgement Team.
4. Lift Up Carolinas shall keep all donor information in a secure location at its office or such secure locations outside the office as deemed necessary and appropriate.
5. A copy of this **Donor Privacy Policy** can be found on the Lift Up Carolinas website.

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<sup>i</sup> If [the donor] made a payment that is partly for goods and services, as described earlier under [Contributions From Which You Benefit](#), [their] contribution is the amount of the payment that is more than the value of the goods and services.” I.R.S. Pub. No. 526

<sup>ii</sup> A contributor “can claim a deduction for a contribution of \$250 or more only if [they] have a *contemporaneous written acknowledgment* of [the] contribution from the qualified organization.” Acknowledgement from Lift Up Carolinas must be written and include the amount contributed and “[whether [LUC] gave [the contributor] any goods or services as a result of [the] contribution (other than certain token items and membership benefits” and where applicable provide “[a] description and good faith estimate of the value of any [such] goods or services....” Further, requirement for contemporaneous means the contributor must receive the written acknowledgement before “the date [the contributor] file[s] [their] return for the year [they] make the contribution; or the due date, including extensions, for filing the return.” I.R.S. Pub. No. 526