Docusign Envelope ID: D821A9D9-8A97-8905-8168-AACD095DDF50

GIFT ACCEPTANCE POLICY

We Take IT for Charity Inc.

A South Carolina Nonprofit Corporation | EIN 85-3916244

Adopted: January 1, 2026

Purpose

We Take IT for Charity Inc. (the "Corporation") exists to facilitate gifts of non-cash assets — cryptocurrency, commodities, real estate, and oil and gas interests — so donors can give more and more dollars reach the charities and ministries they care about. This policy describes which gifts the Corporation will accept and how it handles them.

General Rules

- The Corporation may decline any gift, in whole or in part, for any reason.
- The Corporation does not give donors tax or legal advice. Donors must use their own advisors.
- The Corporation will not state a dollar value for non-cash gifts on its acknowledgment letter. Valuation is the donor's responsibility, supported by a qualified appraisal when required by the IRS.
- The Corporation will sign IRS Form 8283 (Donee Acknowledgment) where appropriate and will file IRS Form 8282 (Donee Information Return) when contributed property is sold within three years of receipt.
- The President decides whether to accept routine gifts. Gifts involving mortgaged or troubled real estate, operating oil and gas working interests, or any gift over $500,000 in estimated value require Board approval. Any gift from a director or related party requires Board approval and follows the Conflict of Interest Policy.
- Most gifts will be liquidated promptly and the net proceeds transmitted to the donor's giving fund at the National Christian Foundation or to another qualified 501(c)(3) recipient. The Corporation retains full legal control of contributed property until disposition.

Donor Identification (KYC Requirements)

Before accepting any non-cash gift, the Corporation will collect and verify the following information for each donor (and, where the donor is an entity, for each beneficial owner holding 25% or more):

- **Full legal name** — individual name, or entity name plus authorized signer;
- **Address** — physical residential address for individuals, or principal place of business for entities (P.O. boxes alone are not sufficient); and

- **Self-identifying number** — Social Security Number for U.S. individuals, Employer Identification Number for U.S. entities, or the equivalent taxpayer identification number for non-U.S. donors.

For entity donors, the Corporation will also obtain formation documents (articles, operating agreement, or equivalent) and evidence that the signer has authority to make the gift.

The Corporation will screen each donor against U.S. Treasury OFAC sanctions lists prior to acceptance. Donor identity information is treated as confidential and stored securely under the Corporation's Document Retention Policy.

The Corporation may decline any gift where the donor refuses to provide required identification information or where identity verification cannot reasonably be completed.

Cryptocurrency and Digital Assets

The Corporation accepts gifts of Bitcoin, Ether, and other major liquid cryptocurrencies. Other digital assets (stablecoins, altcoins, NFTs, DeFi positions) are accepted only with case-by-case approval.

- Crypto gifts are received through a reputable U.S.-compliant exchange or custodian and are liquidated promptly. The Corporation does not speculate.
- Each gift is screened for sanctions and source-of-funds risk before proceeds are released.
- For gifts over $5,000 the donor must obtain a qualified appraisal under IRS Notice 2023-34 to support the deduction.

Commodities (Grains and Similar)

- The gift must happen before the donor arranges any sale; the donor transfers unsold commodity to the Corporation, and the Corporation directs the sale.
- The Corporation will not absorb storage, drying, or insurance costs that materially erode gift value. Those costs are netted from proceeds or arranged with the donor in advance.

Real Estate

Real estate gifts (residential, commercial, or troubled) require, at the donor's expense where reasonably possible:

- A qualified independent appraisal;
- A current title commitment;
- A Phase I environmental site assessment for any commercial, industrial, agricultural, or formerly developed property (or a documented reason to waive);
- Documentation of property taxes, encumbrances, leases, and operating costs; and
- A realistic plan for sale.

Docusign Envelope ID: D821A9D9-8A97-8905-8168-AACD095DDF50

Mortgaged or troubled real estate is accepted only when the President determines, with Board approval, that the charitable benefit is worth the risk. The President will specifically consider environmental liability, debt-financed property (UBTI) issues, and carrying costs during the holding period.

Oil, Gas, and Mineral Interests

The Corporation accepts royalty and overriding royalty interests and selectively accepts working interests. Before acceptance, the President reviews division orders, recent revenue and expense history, title evidence, environmental and plugging obligations, and UBTI exposure. Operating working interests require Board approval.

Other Asset Types

- Publicly traded securities — generally accepted and sold promptly.
- Closely held business interests (LLC, S corp, partnership interests) — accepted with case-by-case review for transferability, UBTI, and exit strategy.
- Tangible personal property (vehicles, equipment, collectibles) — accepted only if it can be sold or used at reasonable cost.
- Life insurance, retirement account, and bequest gifts — accepted; paid-up policies preferred.

Gifts the Corporation Will Not Accept

The Corporation will not accept gifts that:

- Violate federal, state, or local law, or that originate from sanctioned persons or jurisdictions;
- Are illiquid with no reasonable path to liquidation or charitable use;
- Expose the Corporation to material undisclosed environmental, regulatory, or legal liability;
- Carry restrictions inconsistent with the Corporation's exempt purposes; or
- In the President's judgment, are inconsistent with the Corporation's mission or reputation.

Donor Recommendations and Recipient Charities

The Corporation honors donor recommendations about where net proceeds should go, provided the recipient is a qualified 501(c)(3) public charity in good standing and the recommendation is consistent with the Corporation's mission and applicable law.

Fees

The Corporation may charge or net reasonable fees against gift proceeds to cover its work. The Corporation pledges that at least fifty percent (50%) of net fee proceeds will be granted to other

Docusign Envelope ID: D821A9D9-8A97-8905-8168-AACD095DDF50

qualified charitable organizations, consistent with its public commitment. Fee arrangements are disclosed to donors in advance in writing where practicable.

Records

The Corporation keeps a file for each non-cash gift containing the donor information, asset description, due diligence materials, acceptance decision, liquidation records, and Form 8283/8282 documentation. Records are retained under the Corporation's Document Retention Policy.

Review

This policy shall be reviewed by the Board at least every three years.

Signed by:
Jeffrey Wallace
F80EAFF72C1145C...

Jeffrey S. Wallace, President ______________ Date: 7/9/2026

DocuSigned by:
BF5B99253DC04A9...

Dr. Paul Merrick, Director ______________ Date: 7/9/2026

Signed by:
Kurt Fritz
7DC3981E836B458...

Kurt Fritz, Secretary ______________ Date: 7/9/2026