# Charitable Contribution Acceptance Policy

## **Background**

The IETF Administration LLC (IETF LLC) actively solicits charitable contributions to further the mission of the IETF. This purpose of this policy is to ensure that all charitable contributions accepted by the IETF LLC align with the mission of the IETF and meet the legal requirements of a 501(c)(3) not-for-profit. This policy provides guidance to the IETF LLC staff and contractors who process charitable contributions.

Charitable contributions can be received either through an automated process, such as a donation button, or through a manual process such as a sponsorship agreement. Our sponsorship agreements generally provide the donor with benefits and status recognition, in return for the contribution.

## **Application**

All charitable contributions offered through a manual process are assessed to see if they can be accepted. Charitable contributions made through an automated process are assessed after they are received if they exceed \$5,000 and not assessed if below that threshold.

#### **Assessment Criteria**

The following criteria will be used when assessing whether to accept a charitable contribution:

- **Compatibility**. Are the nature of the donor, their past behaviour and their intended use of any status recognition or benefits as a donor, compatible with the mission and principles<sup>1</sup> of the IETF?
- **Reputation**. Would accepting the contribution harm the reputation of the IETF?
- **Fairness**. Do both the IETF and the donor benefit fairly from the contribution and any status recognition or benefits received in return?

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<sup>&</sup>lt;sup>1</sup> https://tools.ietf.org/html/rfc3935

- **Consistency**. Is acceptance of the contribution consistent with prior practice?
- **Form**. Is the contribution offered in a form that IETF LLC can use without incurring unreasonable expense or difficulty?
- **Legal**. Are there any legal impediments to accepting the charitable contribution?

### **Advice**

Advice may generally be sought from IETF counsel and may also be sought from the LLC board, the IESG, the legal-consult list or others.

## **Rejecting Charitable Contributions**

The IETF Executive Director may, at their sole discretion, choose to reject a charitable contribution if they consider that accepting it would not align with the mission of the IETF or meet the legal requirements of a 501(c)(3) not-for-profit. If a rejected contribution has already been received then it will be returned, minus an administration fee.