

ALABAMA KIWANIS FOUNDATION

Pass-Through Donations

1. The Foundation defines a 'Pass-Through Donation' as a donation to a Kiwanis Club in the Alabama District which passes through the Foundation. The Foundation Board shall review requests for pass-through donations to ensure that the donations are in keeping with the mission and intent of the Foundation and are in compliance with requirements under Section 501 (c)(3) of the Internal Revenue Code.
2. All requests for pass-through donations shall be submitted in writing to the Foundation Board and shall include:
 - a. Proposed donor and recipient.
 - b. Amount and proposed use for the donation.
 - c. Name address and phone number for point of contact of the donor and recipient.
3. All donations shall be made either by cash or check payable to The Alabama Kiwanis Foundation, Inc. or by assets in kind.
4. The Foundation Board shall approve or deny the request as follows:
 - a. If the donation is made by cash or check, and is approved, the Board shall notify the recipient and when the donor's check has cleared or the cash is received, the Foundation Treasurer shall forward the specified donation to the recipient. The treasurer shall also provide the donor a written receipt of the amount of the donation.
 - b. If the donation is for assets in kind, and is approved, the donor shall provide the Foundation with an invoice and mark it 'Paid'. Upon receipt of the invoice, the Board shall provide the donor a letter acknowledging receipt.
 - c. If denied, the Board shall notify the donor and return any previously received donation.