

## Accepting Donated Vehicles

**To Accept or Not To Accept? All vehicle donations to a Conference church, school or other institution shall be first subject to the approval of the local institution's board. In deciding whether or not to accept a vehicle donation, the board should first determine the proposed use of the vehicle and decide whether or not it is needed and whether or not there are sufficient funds in the budget to operate, insure and maintain the vehicle. An insurance quote may be obtained by calling the Conference Risk Management Department before deciding to accept a vehicle donation. Accepting a donated vehicle only for the purpose of reselling it involves the payment of insurance premiums, smog certification and repair fees and the problem of dealing with complaints from the purchaser of the vehicle if they later become dissatisfied. *Therefore, if the offered vehicle would simply be sold to raise funds, the Conference recommends that the donor be asked to sell the vehicle and donate the proceeds to the institution.* Conference churches, schools and other institutions should not accept donations of 12 or 15 passenger vans due to the legal, safety and insurance concerns.**

**Charitable Giving Receipts. If the local institution's board votes to accept a vehicle donation, the treasurer or business manager may issue the donor a *charitable giving receipt* that describes the year, make, model and license number of the vehicle. The receipt shall not list a dollar value for the vehicle because IRS rules require that only a qualified automotive dealer or broker may appraise a vehicle's value for tax deduction purposes. If there are questions about vehicle donations or charitable receipts, please call the Conference Association office at (925) 685-4300 or e-mail to [dyoshioka@ncc.adventist.org](mailto:dyoshioka@ncc.adventist.org).**