

Gift Policy
(Board of Trustees Approved: September 2012)

- I. Legal Background
- A. Charitable donations made directly to Forest Park Public Library (FPPL) are tax deductible under the provisions of Section 170 (c)(1) of the Internal Revenue Code, which allows donations of money or property to “political subdivisions,” as long as the gift is made for “exclusively public purposes.” In addition, 75 ILCS 5/1-6 allows any person to make gifts of money or property for the benefit of any local library.
- B. Secondly, charitable donations may be made to any qualified tax-exempt foundation under Section 501 (c)(3) of the Internal Revenue Code.
- II. Library Policy on Gifts
- A. Direct Donations
1. All gifts shall be publicly acknowledged and a formal receipt given upon request. Checks written to make a donation should be made out to Forest Park Public Library.
- B. Donations through The Fund for Illinois Libraries
1. Forest Park Public Library has contracted with the Illinois Library Association to participate in **The Fund for Illinois Libraries**, an Internal Revenue Service approved Section 501 (c)(3) charitable foundation. Under this arrangement, the Library has established the **Forest Park Public Library Fund** to accept donations intended for the Library. This method of donating to the Library is established to facilitate giving in cases where employer policies permit matching gifts to charities that qualify under Section 501 (c)(3).
2. Persons desiring to donate to the Library by this means should make out a check to **The Fund for Illinois Libraries**, and indicate **Forest Park Public Library Fund** on the memorandum line of the check. Forest Park Public Library shall send all such donations to The Fund for Illinois Libraries at the following address:
- Illinois Library Association
Attn: Jon Daniels
33 W. Grand Avenue, Suite 401
Chicago, IL 60654-6779
- They shall in turn forward the proceeds to the Library.

