

**THE MR. & MRS. S.H. WONG CENTER  
FOR THE STUDY OF MULTINATIONAL CORPORATIONS  
GIFT ACCEPTANCE POLICIES AND GUIDELINES**

The Mr. & Mrs. S.H. Wong Center for the Study of Multinational Corporations (the “Wong MNC Center”) encourages the solicitation and acceptance of gifts for purposes that will assist it in furthering and fulfilling its mission.

**I. PURPOSES OF THE POLICY**

This Policy aims to ensure that all gifts accepted by the Wong MNC Center will help the Wong MNC Center fulfill its mission, and to prevent acceptance of gifts that may expose the Wong MNC Center to liabilities or carry overly burdensome restrictions. All prospective donors are urged to seek the assistance of personal legal and financial advisors in matters relating to their gifts and the resulting tax and estate planning consequences.

**II. CONDUCT TOWARDS DONORS**

The Wong MNC Center encourages gifts through the generosity of donors to further the work of the Wong MNC Center as well as to meet the needs of donors. The Wong MNC Center shall strive to provide appropriate information to donors and their advisors and shall seek to meet the needs of donors without pressure or undue influence, maintaining the highest ethical standards in all transactions.

The Wong MNC Center shall not give legal or financial advice to anyone and shall strongly encourage prospective donors to seek their own professional counsel. When communicating with prospective donors, the Wong MNC Center may provide information regarding the benefits and limitations with respect to making a gift. The Wong MNC Center shall exercise caution in encouraging prospective donors to take action and in providing prospective donors with income projections for specific planned giving vehicles such as charitable remainder trusts. In encouraging and assisting donors with planned gifts, the Wong MNC Center shall follow the *Model Standards for the Charitable Gift Planner* approved by the Partnership for Philanthropic Planning, available here: [http://www.pppnet.org/ethics/model\\_standards.html](http://www.pppnet.org/ethics/model_standards.html).

The Wong MNC Center shall hold in strict confidence all information regarding donors and prospective donors. Information regarding the donor’s identity, amount, and description of the gift, and special conditions governing the use of the gift shall not be made public without the donor’s consent.

**III. CORPORATE GIFTS AND CONTRIBUTIONS**

Because the Wong MNC Center’s primary activities involve the study of multinational corporations, the Wong MNC Center is sensitive to either the appearance or actuality of a conflict of interest in receiving gifts or contributions from corporations that are or have been the topic of study by the Wong MNC Center. The Wong MNC Center shall make clear to any donors or potential donors that it will not accept any gift or contribution that is

subject to any condition that would require the Wong MNC Center to provide private benefit to any individual or entity.

Private benefit for these purposes does *not* include:

- mere acknowledgment permitted under Treasury Regulation section 1.513-4(c)(iv), with respect to non-taxable corporate sponsorship benefits; or
- any coincidental reference to, or study of, a corporation that is unrelated to and not prompted by the donor's gift.

#### **IV. RESTRICTIONS ON GIFTS**

Subject to the limitations set forth in Part IV below, the Wong MNC Center will accept the following types of gifts:

**A. Unrestricted Gifts.** The Wong MNC Center will accept unrestricted gifts.

**B. Restricted Gifts.** The Wong MNC Center will accept a gift restricted for a specific program or purpose, provided that **all** of the following conditions are met:

1. The gift is consistent with the Wong MNC Center's mission, purposes, and priorities. A gift is not consistent with the Wong MNC Center's priorities if carrying out the purposes of the gift would require changes to the Wong MNC Center's operations or the expenditures of the Wong MNC Center's funds, and such changes or expenditures are inconsistent with the planned budget and activities of the Wong MNC Center.
2. The gift is not so narrowly restricted as to pose an undue administrative burden on the Wong MNC Center, impose limitations inconsistent with the Wong MNC Center's priorities and projected activities, or result in the administration of funds that cannot readily be used by the Wong MNC Center.
3. The terms of the gift do not limit or interfere with the Wong MNC Center's discretion and control over the use of the donated funds. The terms of a gift interfere with the Wong MNC Center's discretion and control if: (a) the gift is earmarked for the benefit of any specific individual; (b) the Wong MNC Center would be required to obtain the donor's approval regarding the specific use of funds; or (c) the gift is subject to a restriction on the Wong MNC Center's ability to use, sell, or otherwise deal with the property as it deems appropriate.

**C. Anonymous Gifts.** The Wong MNC Center will not accept completely anonymous gifts. The donor's identity must be disclosed to the Executive Director, who shall endeavor to maintain the donor's anonymity (except upon a request from the Board of Directors or as required by law).