Gift Acceptance Policy

The Battery Conservancy accepts unrestricted gifts, as well as gifts designated for specific programs. Designated or restricted gifts will be accepted only if they can be used or expended to further the mission of the Conservancy.

“Standard Contributions,” which are generally accepted in the ordinary course of business, include cash, publicly traded securities, charitable gift annuities, life insurance and retirement plan beneficiary designations, and matching gifts.

“Non-standard Contributions,” such as tangible personal property, real estate, closely held securities, in-kind gifts, remainder interests in property, gifts whose sources are not transparent, charitable remainder trusts, and charitable lead trusts are subject to review by The Battery Conservancy prior to acceptance to determine whether [a] accepting the property fulfills The Battery Conservancy’s mission, [b] the property is marketable, [c] there are liabilities associated with the property, and/or [d] the property will generate undesirable tax consequences for the organization.

Acceptance of any contribution, gift or grant is at the discretion of The Battery Conservancy.

The Battery Conservancy will refrain from providing advice about the tax or other treatment of gifts and will encourage donors to seek guidance from their own professional advisors to assist them in the process of making their gifts.

The Battery Conservancy will provide acknowledgments to donors meeting IRS substantiation requirements for property received by the charity as a gift. Such acknowledgements shall state the value of such gifts only in the case of gifts of cash and publicly traded securities.

The Battery Conservancy will respect the intent of the donor relating to gifts for restricted purposes and those relating to the desire to remain anonymous.

The Battery Conservancy does not compensate, whether through commissions, finders’ fees, or other means, any third party for directing a gift or a donor to The Battery Conservancy.

The Battery Conservancy is a 501(c)(3) educational not-for-profit organization, created in 1994 to design, build, maintain, and activate the historic Battery, the 25-acre public park at the southern tip of Manhattan. The Battery Conservancy’s EIN number is 13-3769101. All donations are tax-deductible as permitted under federal tax law.