

Policy – Donations



1. Receiving Organization

Mission Housing Ministries, Inc. (MHM) is a Florida Corporation with offices at:

Mission Housing Ministries, Inc.
38149 Timberlane Drive
Umatilla, FL 32784-9304

MHM is qualified as a tax exempt organization under section 501(c)3 of the IRS Code. Contributions are deductible to the full extent allowed by law.

Federal Employer ID No.	Florida Corporate Registration	Florida Tax Certificate No.
51-0659863	N07000010805	85-8015054937C-5

2. Acceptance of Cash or Cash-equivalent Donations

MHM accepts cash or cash-equivalent donations. Donations may be made in person, by mail, through online giving or by other methods. Transactions may be cash, check, credit card, debit card, electronic funds transfer, ACH transfer, or any other acceptable source of funds.

3. Non-Cash Donations

With prior approval, MHM accepts non-cash donations. These may include inventory, long-lived assets, real property (real estate), tangible personal property (including computers, cars, clothing, furniture, etc.), shares of corporate stock, and items used for fundraising purposes (premiums, promotions, inexpensive donor gifts, merchandise for auctions (or fund raising events), tickets to various events or activities, gift certificates, etc.).

4. Intended Use of Donations

Donors may provide an intended use for their cash or non-cash donations. MHM will always make every effort to use funds as they are intended. However, Mission Housing Ministries, Inc. retains full authority and control over the ultimate use of cash and non-cash donations. This allows MHM to exercise wisdom in administration when circumstances change, and complies with IRS tax-exempt donation guidelines.

5. No goods or services in return

In compliance with IRS requirements for tax-exempt donations, MHM shall provide no goods or services in return for the donation.

6. Donor Statements

For cash donations, MHM shall send a 'Donation Statement' each month of the tax year acknowledging and accepting donations made within the prior month. In addition, at the beginning of each tax year, donation statements will be provided to each donor summarizing all cash or cash-equivalent donations made by the donor during the prior tax year.

For non-cash donations, a 'Gift Acknowledgement Letter' shall be prepared and delivered to the donor as soon as possible after receipt. This serves as a written acknowledgement and acceptance of the non-cash donation. The letter shall be on ministry letterhead and be dated and signed by the president, secretary, or treasurer. It shall contain an adequate description of the gift but never include an amount or value. The valuation is the responsibility of the donor and may require preparation of IRS form 8283.

38149 Timberlane Drive, Umatilla, Florida, USA | (352) 978-7042 | www.mhm-guatemala.org

3 Avenida 6-43 Zona 1, Comitancillo, San Marcos 01204, Guatemala, Centro America

7. Donations intended to support Short Term Mission Teams

Short term mission teams provide both tangible and intangible benefits to the communities that they go to serve. Teams hosted by MHM commonly have activities that include:

- Helping to plant and develop local evangelical Christian churches
- Hosting evangelical events in local churches including VBS, women's teas, and Bible studies
- Hosting free or reduced-cost medical, optical, or dental clinics
- Constructing homes, stoves, bunkbeds, or other projects for needy families
- Distribution of goods or funds to needy families to meet immediate physical needs
- Distribution of equipment, animals, or micro-loans to needy families to start small businesses
- Education, coaching, and encouragement for spiritual, business, leadership, and community development

The travel and activity associated with these trips is strenuous, and MHM makes every effort to provide for the health, safety, and comfort of visiting team members. One debrief and rest day is often scheduled prior to return to the US for the benefit of the team. Lodging, food, and transportation are carefully selected based on more than 10 years of experience hosting teams.

Service is very clearly the focus and intent of these trips. Team activities are aligned with the mission of our organization and also with our 501(c)3 approval. As such, all contributions to fund short term mission teams including both team activities and the travel expenses necessary to perform those activities are treated as tax-exempt donations.