

BILL & MELINDA GATES *foundation*

Contributing to Our Work

From time to time, people generously offer to contribute money to the foundation. We prefer that people give directly to our grantee organizations rather than to the foundation if they want to help advance the causes we're passionate about. We have the stable funds we need to help us fulfill our mission, but our grantees often do not.

When donors want to learn more about our grantees, we encourage them to visit our Web site to:

- review our [database](http://www.gatesfoundation.org/grants) (www.gatesfoundation.org/grants) of grantees;
- read grantee [profiles](http://www.gatesfoundation.org/StoryGallery) (www.gatesfoundation.org/StoryGallery);
- read grantee [case studies](http://www.gatesfoundation.org/AboutUs/OurWork/Learning/) (www.gatesfoundation.org/AboutUs/OurWork/Learning/).

We are very proud of our grantees and the work they do to help improve the lives of those who have the most urgent needs and the fewest champions.

To be responsive to those who still wish to give to the foundation, we have adopted the following guidelines for accepting donations from individuals. To be clear, the foundation does not and will not solicit donations. Our goal is not fundraising. Our goal is simply to honor the intentions of generous people. The following guidelines reflect this goal.

General Guidelines:

- The foundation will accept donations from individuals only. We will not accept gifts from companies, corporate matching-gift programs, nonprofit organizations, foundations, donor advised funds, or government entities. (We may make common-sense exceptions to this guideline, such as in the case of a school that sends one check when its students have each donated small amounts.)
- We cannot permit others to raise funds for the foundation or on its behalf and will not accept the proceeds of any such events.
- We will accept only unrestricted gifts—that is, gifts that are not earmarked for specific purposes or that include conditions or contingencies.
- We will treat gifts as contributions to the foundation's general funds. We will not make a commitment to spend donations in the year in which we receive them or track the way we expend individual donations.
- We will accept only personal checks, cash, and money orders. We will not accept gifts by credit card. We will not accept securities, real estate, personal property, or intellectual property. (We may make exceptions to this guideline for very large gifts of highly liquid, publicly traded securities that do not represent more than 1% of any particular company.)
- We will not accept donations by phone or over the Internet.
- We will accept only U.S. currency.
- We will not offer public recognition for any gifts we receive, although the names of those who contribute \$5,000 or more will be included on our 990-PF tax form to satisfy tax laws.
- We reserve the right to decline donations even if they meet these guidelines, to change these guidelines at any time, and to make exceptions to these guidelines in special circumstances.
- Contributions do not entitle donors to participate in foundation decision-making or give donors special access to the foundation's leaders or staff.
- Gifts may be tax deductible in the U.S. However, the foundation is a private foundation rather than a public charity, and the rules governing tax deductibility of gifts to private foundations are different from those for gifts to public charities. Donors may want to consult their tax advisor before making a donation to the foundation.

- A gift representing 2% or more of the foundation's assets would trigger special tax rules for the foundation and the donor. Therefore, any gift of that magnitude would have to be reviewed and approved by the foundation's trustees.

General Procedures:

- For those who choose to give to the foundation rather than giving directly to grantees we've invested in, donations can be sent to: the Bill & Melinda Gates Foundation, P.O. Box 23350, Seattle, WA 98102.
- We will send a letter expressing our gratitude to each donor whose contribution we accept. This letter will also serve as an acknowledgment of the gift for tax purposes.
- We will return to the donor any contribution that does not meet the guidelines above.
- We do not ask people to send money to the foundation. If you receive a solicitation purporting to be from the foundation, please alert us immediately, at info@gatesfoundation.org. Over the years, we have seen a number of email and other scams that use the foundation's name. We are working hard to crack down on these scams, and we would greatly appreciate your help in bringing suspect communications to our attention.

Guidelines Specific to Bequests:

- We can accept gifts made in a will, a revocable trust agreement, an irrevocable trust agreement, or any other manner of non-probate disposition if they meet the other guidelines explained in this document.
- There is no need to give the foundation advance notice of an individual's intention to make a gift to the foundation at death. We do not keep records of such notices, nor do we give public recognition to any individual who gives the foundation notice of his or her intention to make a gift.
- Contributions do not entitle the heirs, beneficiaries, or estates of donors to participate in foundation decision-making or give the heirs, beneficiaries, or estates special access to the foundation's leaders or staff.
- We will return to the distributing estate or trust (or to the custodian of any non-probate asset) any contribution that does not meet the guidelines described above or that the foundation chooses to decline for any other reason.

If you have any questions about any of these guidelines or procedures, please contact info@gatesfoundation.org. We are grateful for your interest.