

SAILPLANE DONATION POLICY

Following is information concerning the acceptance of sailplanes as gifts to the SSA:

1. The donated aircraft should be airworthy and in good condition. The SSA will not accept aircraft that have been grounded or have reached their lifespan limit, except under special circumstances as determined by the SSA.
2. The donated aircraft should be free of any claims or legal issues.
3. The trailer should be road worthy, and a Bill of Sale must accompany both the trailer and the aircraft when accepted by SSA.
4. The SSA will provide the donor with IRS Form 1098C upon receipt of the Bill of Sale from the owner.
5. The SSA will be able to decide freely on how the aircraft will be used, without any restrictions made by the donor, based on the organization's best interest at the time of the donation.
6. When accepting a donation and deciding the use of the donated aircraft, the financial needs of the organization, as well as all tax rules will be taken into account.
7. In accordance with the American Jobs Creation Act, the SSA will send a timely acknowledgement to the donor.
8. Contribution revenue and the assets will be recorded in the financial records of the SSA upon receipt of the donation.
9. The SSA will provide the Secretary of the Treasury with the information contained in the acknowledgement furnished to the donor. This is currently due by February 28 (March 31 if filing electronically).
10. The SSA retains the sole right to determine whether or not the aircraft will be accepted as a donation. The SSA Board of Directors acting through the Executive Committee and in conjunction with the Growth & Development Committee will review the offered donation and decide whether SSA shall accept it or not.