

**Kentucky Wesleyan College
Howard Greenwell Library**

GIFT POLICY

The Howard Greenwell Library of Kentucky Wesleyan College encourages gifts of useful materials, or money to purchase them. Gifts provide many valuable additions to the Library's materials collections.

Gifts will be accepted provided they are consistent with the mission and goals of Greenwell Library and any restrictions suggested are acceptable to the Director of the Library. Materials are accepted on loan for a definite time period as approved by the Director.

After the Library has accepted a gift of materials, it reserves the right to disperse the materials as it deems appropriate.

In accordance with United States tax regulations (IRS Publication 561), Greenwell Library is not permitted to make appraisals of gifts. For IRS reporting purposes, it is the responsibility of the donor to arrange for an independent appraisal by a qualified professional prior to the donation and to keep records of the individual items donated and the value attached to each.