



*Dedicated to permanently preserving
natural areas and special places in North Florida*

Sponsorship Policy

The North Florida Land Trust will accept sponsorships and business contributions that are philanthropic in nature. We recognize that these donations may be mutually beneficial and offer value to both organizations such as a donation to NFLT that simultaneously offers recognition to the sponsor. NFLT will take great care that our organizational good will, integrity, and credibility will not be jeopardized by the relationship. This policy is subject to review and changes at any time.

By sponsorship, we refer to the following hypothetical examples:

- A NFLT spot, which supports the land conservation work of the North Florida Land Trust.
- Sponsorship of NFLT events such as the annual meeting where, in exchange for financial, product or service contributions, NFLT publicly acknowledges a commercial enterprise. For example: All Natural Foods supplied ice cream to past NFLT kayaking tours; Green Utility underwrote the costs of our annual meeting; and as a result, NFLT publicly acknowledges those donations.
- A commercial enterprise donates a portion of product sale proceeds to NFLT: Green Brewery donates five percent (5%) of net sale proceeds to NFLT and so states on the bottle label.
- Sponsorship of programs as: when a company provides support of a NFLT Land Steward Award or Forest Walk Series.

Principles:

- 1) NFLT will not endorse products or services.
- 2) NFLT will permit professionals and other commercial entities that provide directly relevant services to publicly endorse the work of NFLT, provided we are knowledgeable about the endorsement, have vetted the endorsing party through committee, and that the Board of Directors approves an association with the endorsing party, whether by inference or actuality. Examples of professionals and other commercial entities include:
 - Lawyers, accountants, appraisers, environmental firms, surveyors, tax advisors, etc. who have direct experience with conservation deals
 - Foresters, loggers, mills
 - Farm lenders, agricultural consultants
 - Planning firms
- 3) If the endorser is not considered a “directly relevant professional or entity” under paragraph 2, we still may approve the endorsement, provided the endorser’s business practices are not inconsistent with NFLT’s land ethic. This endorser is subject to the same requirements and vetting process as pronounced in paragraph 2.

Mailing: P.O. Box 51181, Jacksonville Beach, FL 32240-1181
Office: 2029 North Third Street, Jacksonville Beach, FL 32250
Tel: (904) 827-9870 email: nfltoffice@bellsouth.net www.northfloridalandtrust.org

NORTH FLORIDA LAND TRUST IS A 503(C)(3) CORPORATION IN THE STATE OF FLORIDA. A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE (800-435-7352) WITHIN THE STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE. NFLT REG. # CH11177



Note: We recognize that there may be times when NFLT makes a gift acceptance that we later regret. In these cases we will refuse additional funds in the future.

Review process:

- a) NFLT does not intend to make sponsor decisions a burdensome or lengthy process and will make a decision within two weeks of the request.
- b) Proposed contributions or business relationships will be first reviewed by committee. Recommendations are then made to the Executive Committee for approval. Exception: corporate donations above \$25,000 need to be presented to the full Board for approval before acceptance.
- c) Absent direct NFLT knowledge of the endorser's business practices, NFLT will consult a corporate screening service. In some cases, the committee will conduct an internal vetting process and make a decision without external corporate screening.
- d) NFLT will act in good faith in all cases to assure that the form, quality, duration and timing of the endorsement does not conflict with NFLT's marketing goals; that the endorsement is in good taste; and the endorsement will not offend NFLT members and donors.
- e) Once both parties have agreed, NFLT staff will develop a brief letter of agreement between the donating organization and NFLT.

IRS regulations for a 501(c)(3) to accept Sponsorship payments:

Section 513(i) of the IRC:

Sponsorship payments received by NFLT must conform to specific requirements of the Internal Revenue Code in order to be received tax-free by NFLT. Accordingly, any acknowledgment of your company as a sponsor of NFLT **may not contain** any of the following elements: qualitative or comparative language, price information or other indications of savings in value, and endorsement by NFLT, or an inducement to readers to purchase, sell, or use your company's services, facilities, or products. Acknowledgment of your company as a sponsor of NFLT **may contain**: logos and slogans that do not contain qualitative or comparative descriptions of your company's products or services, value neutral descriptions, and listings of company locations, telephone numbers, and internet addresses are permitted references. Also, a hyperlink to your company's website, without more, is permissible.

For more information

Please contact Bonnie Barnes, Executive Director, at nfltooffice@bellsouth.net or at 904-827-9870.

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