

## Good and Services

Donations of goods and services are also happily received. These can be used at our fundraising events. In accordance with federal regulations, receipts for gifts in kind must not exceed the normal fair market value of the product. OACF cannot issue official receipts for services provided, but the donor of a service can donate the payment received back to the Open Arms Children's Foundation and then OACF will issue a receipt.

### Gift-in-Kind Policy

Description: