INDIGO UNLIMITED

Gift Acceptance Policy

Adopted by the Board of Directors on November 24, 2026

Adopted in America/Los_Angeles on November 24, 2026. A written board resolution with signature lines for the President and Secretary is in the board records.

1. Purpose

This policy guides Indigo Unlimited in accepting gifts so that we protect our tax-exempt purposes, honor donor intent that is consistent with those purposes, and avoid gifts that would create an undue burden, conflict, or private benefit.

2. Tax deductibility

The IRS determination letter dated December 3, 2024 (Letter 947) states that donors can deduct contributions they make to Indigo Unlimited under IRC Section 170, and that Indigo is also qualified to receive tax-deductible bequests, devises, transfers, or gifts under Sections 2055, 2106, or 2522. Indigo Unlimited does not provide tax advice. Donors are responsible for determining the deductibility of their own gifts and should consult their own advisors. We will not state that a payment is a deductible contribution if it is not (for example, a purchase of goods or services, or a fee-for-service subscription such as the planned Washington Grant Digest Tailored Watchlist).

3. Gifts generally accepted

- Unrestricted gifts of cash or checks, and card gifts processed by a reputable third-party processor (currently Cheddar Up for designated initiative funds).
- Publicly traded securities, which will ordinarily be sold as soon as practical.
- In-kind goods or professional services that Indigo can use in its programs, subject to Section 5.
- Restricted gifts for a named initiative (for example, the animal refuge or the WA Family Guide court-cost fund), if the restriction is consistent with Indigo’s purposes and we can reasonably carry it out.

4. Gifts that require Board review before acceptance

- Real estate, closely held stock, interests in a business, or other illiquid assets.
- Gifts that require Indigo to assume debt, make a matching expenditure it cannot meet, or operate a program outside its current initiatives.
- Gifts from a party with a pending or proposed transaction with Indigo, including Dream Team Consulting or Zoe Ophelia Holdings LLC, or gifts that could appear to purchase a listing, referral, or other advantage. Partner listings are free and are never tied to donations.
- Gifts with naming rights, unusual restrictions, or conditions that could jeopardize 501(c)(3) status or cause private inurement or a more than incidental private benefit.

5. In-kind and related-party support

In-kind services should be documented. When Dream Team Consulting, Zoe Ophelia Holdings LLC, or another related party donates services or a portion of a fee to Indigo, the relationship must be disclosed (as on the WA Family Guide partner offer and the Grant Digest referral language), and the arrangement must be reviewed under the

Conflict of Interest Policy.

6. Court-cost fund gifts

Gifts to the Family Legal Cost Assistance fund are used to pay eligible court-related costs that cannot be waived under Washington GR 34, paid directly to providers, subject to available funds and to the caps of $1,500 per family, or $5,000 when a guardian ad litem or parenting evaluation is needed. These gifts do not pay attorney or LLLT fees.

7. Acknowledgement and declined gifts

Indigo will acknowledge gifts as required for the donor's records, without overstating value or deductibility. The Board or the President may decline a gift that is inconsistent with this policy, too costly to administer, or not in Indigo's best interest. Declinations will be recorded.

Adopted by the Board of Directors on November 24, 2026.

A written board resolution of the same date, with signature lines for Dominick Wernicke, President, and Tarah Wernicke, Secretary, is retained in the corporate records.