

**15 NOVEMBER 1999**

**Law**



**GIFTS TO THE DEPARTMENT OF THE AIR  
FORCE**

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Supersedes AFI 51-601, 1 October 1999.

Pages: 29  
Distribution: F

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This instruction implements Title 10 U.S.C. 2601 and AFD 51-6, *Civil Law for Organizations*, and establishes procedures for receiving, accepting, and processing both conditional and unconditional gifts offered to the Department of the Air Force, including gifts to the Air Force intended for distribution to individual members of the Air Force. It does not apply to gifts to religious funds (AFI 52-101), to nonappropriated welfare and sundry funds (AFI 34-201) or to gifts from foreign governments to individuals (AFI 51-901). It does not authorize the solicitation of gifts by Air Force personnel. This instruction applies to all Air Force activities.

**SUMMARY OF REVISIONS**

This interim change (IC) 99-1 clarifies that the acceptance level for conditional gifts is that specified in paragraphs **1.3.** through **1.6.** and adds an item of pertinent information to be transmitted with an offer of conditional gift when forwarding to a higher level for acceptance. See the last attachment of the publication for the complete IC. A bar (|) preceding a paragraph indicates changes from the previous edition.

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## Chapter 1

### GENERAL PROVISIONS

**1.1. Authority to Accept or Reject Gifts.** The authority to accept or reject a gift offered to the Department of the Air Force is vested in the Secretary of the Air Force and designees. The authority to accept or reject a gift offer is dependent upon the value and kind of property being offered. There are several levels of authority.

**1.2. Gifts Requiring Secretarial Acceptance or Rejection.** Except as provided in 1.3. through 1.6. below, any gift of property must be accepted or rejected promptly by, or by direction of, the Secretary of the Air Force, subject to the policies, procedures, and restrictions of this instruction. The Secretary of the Air Force delegates authority to accept any gift of personal property to the General Counsel and the Deputy General Counsel of the Air Force. The Secretary of the Air Force delegates authority to accept any gift of real property to the Assistant Secretary of the Air Force (Manpower, Reserve Affairs, Installations and Environment), the Principal Deputy Assistant Secretary (M, RA, I & E), the Deputy Assistant Secretary (Installations), and the Deputy for Installations Management.

**1.3. Gifts of Personal Property that may be Accepted or Rejected Below Secretarial Level.** A gift of tangible or intangible personal property of \$50,000 or less, that does not require more than negligible expenditure for its acceptance and maintenance, may be promptly accepted or rejected by:

1.3.1. The Chief of Staff of the Air Force.

1.3.2. The commander of a major command (MAJCOM) who may redelegate this authority to numbered Air Force commanders or their equivalents.

1.3.3. The commanders of field operating agencies (FOA).

1.3.4. The Director of the Air Force Museum.

1.3.5. The Air Force Historian.

1.3.6. Commanders of US Air Force medical treatment facilities.

1.3.7. The Director of Department of Defense (DoD) Dependent Schools--Pacific area.

1.3.8. The Commander, 11th Wing.

1.3.9. Officials listed above may redelegate their authority to subordinate commanders, but not lower than installation commanders. Notwithstanding any such re delegation, commanders of Air Force installations may accept or reject gifts of personal property with a value of \$5,000 or less.

1.3.10. Defense accounting officers and disbursing agents may accept monetary gifts consisting of travel payments declined by the payee. The gifts must be unconditional and in the amount of \$500 or less. Detailed processing procedures are contained in DFAS-DE 7010.3-R.

**1.4. Gifts of Real Property That May Be Accepted or Rejected Below Secretarial Level.** A gift of real property of \$10,000 or less, that does not require expenditures for acceptance or annual maintenance in excess of \$1,000, may be promptly accepted or rejected by:

1.4.1. The Civil Engineer, HQ USAF.

- 1.4.2. The commander of a MAJCOM or Direct Reporting Unit (DRU).
- 1.4.3. The Chief of the Air Force Reserve.
- 1.4.4. The Director of the Air National Guard.
- 1.4.5. The Commander, 11th Wing.
- 1.4.6. Deputy and Assistant Deputy Chiefs of Staff for engineering and services, or comparable officials, or the officials listed above.
- 1.4.7. The officials listed above may redelegate their authority to subordinate commanders, but not lower than Air Force installation commanders.

**1.5. Gifts of Real Property for the Air Force Museum.** The Director of the Air Force Museum is authorized to promptly reject or accept gifts of \$25,000 or less for installation as real property in the USAF Museum Memorial Park, Wright-Patterson AFB, Ohio.

**1.6. Gifts for the United States Air Force Academy .** Except for gifts used to fund endowments, academic chairs, or to support visiting professors or other similar individuals providing instruction to cadets, the Superintendent of the Air Force Academy is authorized to reject or accept a gift of tangible or intangible personal property of \$100,000 or less and a gift of real property of \$10,000 or less. The Superintendent may redelegate this authority to principal subordinates.

- 1.6.1. Gifts used to fund endowments, academic chairs, or to support visiting professors or other similar individuals providing instruction to cadets must be approved by the Secretary of the Air Force or his/her designee.

**1.7. Determination of the Nature of an Offer of a Gift:**

- 1.7.1. Officials receiving a gift offer must initially determine whether a gift has been offered conditionally or unconditionally, because procedures for the acceptance of conditional or unconditional gifts and property accounting are similar but not identical. See [Chapter 2](#), [Chapter 3](#), and [Chapter 4](#).
- 1.7.2. If there is any doubt as to whether the offer is conditional or unconditional, process as a conditional gift. See [Chapter 3](#).

**1.8. Expenses Prior to Acceptance.** Officials receiving a gift offer must inform the prospective donor that the Air Force cannot assume responsibility for any expenses incurred before the offered gift is accepted, even if it is in the temporary custody of the Air Force.

**1.9. Custodial Responsibility.** Except in unusual circumstances, the Air Force must not accept custody of a gift before it is officially accepted. When money or negotiable instruments are offered, advise the prospective donor to retain custody until official acceptance of the gift. If the Air Force assumes custody, advise the donor in writing that acceptance of money or endorsement of negotiable instruments does not constitute official acceptance of the gift. If an authorized officer later determines that the gift cannot be accepted, refund the money or value of the negotiable instruments upon endorsement to the prospective donor. The Air Force will not pay interest on money or the value of negotiable instruments returned to a prospective donor according to this instruction. If the Air Force assumes custody of gifts other than money or negotiable instruments, inform the donor in writing that the Air Force cannot assume responsi-

bility for any loss or damage to the gift before it is officially accepted. Immediately turn over money or negotiable instruments accepted for custodial purposes to the local defense accounting officer (DAO) for deposit to Suspense Account 57F3875 pending a determination as to official acceptance.

1.9.1. If an authorized official accepts the gift, notify the local DAO. The DAO processes an SF 1081, Voucher and Schedule of Withdrawals and Credits, to withdraw the funds from Account 57F3875 and deposit them to Account 578928, if a conditional gift, or Account 571299, if an unconditional gift.

1.9.2. If an authorized official rejects the offered gift, notify the local DAO. The DAO processes an SF 1049, Public Voucher for Refunds, to refund money for the value or indorse negotiable instruments to the prospective donor.

**1.10. Records.** All records must be maintained and disposed of in accordance with AFMAN 37-123, *Maintenance of Air Force Records* and AFMAN 37-139, *Records Disposition Schedules*. The command receiving final custody of gift property for use, storage or display must retain the original letter or instruments offering the gift and a copy of the instrument accepting the gift.

**1.11. Copyrighted or Patented Items.** Treat a gift of a copyrighted or patented item in the same way as a gift of an item not so protected. However, if a copyrighted or patented gift might be used for governmental purposes within the scope of the copyright or patent, accept it only if the donor also grants the Air Force a royalty-free license, to the extent necessary under the copyright or patent, or gratuitously assigns the copyright or patent to the United States.

**1.12. Gifts from Foreign Governments:**

1.12.1. Gifts from foreign governments to the Department of the Air Force do not require congressional approval (see AFI 36-2803, *The Air Force Awards and Decorations Program* concerning decorations and awards from foreign governments).

1.12.2. The Secretary of the Air Force has not delegated the authority to accept or reject those gifts offered to the Department of the Air Force by foreign governments.

1.12.3. Offers of gifts to the United States from foreign governments made under 10 U.S.C. 2608 will be processed according to [Chapter 4](#).

1.12.4. Offers of gifts to individuals from foreign governments are processed under AFI 51-901, *Gifts From Foreign Governments*.

**1.13. Gifts of Real Property:**

1.13.1. The Secretary of the Air Force may accept gifts of land and interests therein for specific purposes (see Titles 10 U.S.C. 2601; 10 U.S.C. 2672, 10 U.S.C. 2676, 10 U.S.C. 9771, 10 U.S.C. 9773, and annual Military Construction Authorization Acts).

1.13.2. Process offers of gifts of real property through functional channels to the official having authority to accept or reject the gift. Include the information specified in paragraph 3.15. in the transmittal.

1.13.3. When a gift of real property involves construction on Air Force land or any modification, alteration or addition to Air Force structures which will result in additions to the Air Force real prop-

erty inventory, process the proposed gift to AFREA/DR who will forward the request, through channels, to SAF/MII. The request will contain the data required by paragraph 3.15. and AFI 32-9001, *Acquisition of Real Property*. In addition, if the construction costs are \$500,000 or more, process a copy of the gift package through functional channels for reporting purposes. (See DoDI 7700.18.) Upon approval or acceptance of the gift, the MAJCOM will be directed to issue a right-of-entry for construction of the gift. Upon completion of the construction, the donor will deliver a deed to the Air Force installation commander, who will accept the gift on behalf of the Secretary of the Air Force.

#### **1.14. Advice to Donors Concerning Tax Benefits:**

1.14.1. Air Force personnel will not advise a donor that a gift to the Department of the Air Force is tax deductible, but may only call the donor's attention to 10 U.S.C. 2601. Acceptance of a gift occurs when it is approved in writing. Written notification of acceptance of a gift constitutes receipt of it by the Air Force.

1.14.2. Air Force personnel will not place any value on a gift that a donor might offer to gain a tax benefit, but will suggest that the donor consult a civilian expert for specific tax advice.

1.14.3. Do not backdate an offer or accept an offer on a condition that the offer be backdated for tax purposes.

**1.15. Gifts Not Covered by this Instruction.** Promptly forward through functional channels to HQ USAF any offers of gifts not covered by this instruction. Depending on the nature of the gift, send it to the attention of one of the offices listed in paragraph 3.11.

## Chapter 2

### UNCONDITIONAL GIFTS

**2.1. Method of Offering Gifts.** An offer of an unconditional gift may be in any written form and should contain sufficient information to determine whether the gift being offered is unconditional or conditional. Offers from a company, profit or nonprofit corporation, or other entity requires accompanying documentation evidencing authority to make the gift on behalf of the entity. See [Attachment 2](#). Other legal documents may also be required as needed. Consult with the staff judge advocate (or equivalent command legal office).

**2.2. Transmittal of an Offer.** Any person, military or civilian, in the Department of the Air Force who receives an unconditional offer of a gift, which he or she is not authorized to accept on behalf of the Air Force, will send the offer through functional channels to the appropriate authority. (See paragraphs [1.2.-1.6.](#)) Process any offers which must be forwarded to the Secretarial level through functional channels. (See paragraph [3.11.](#) for guidance.)

2.2.1. If the offer is forwarded to a higher command, provide a transmittal memorandum and recommendation for acceptance or rejection from the installation commander.

2.2.2. The transmittal memorandum for tangible personal property, including items of historical significance, will:

2.2.3. Describe the item, including the quantity, condition, material, and approximate size and weight.

2.2.4. Indicate the item's present use, location, and availability.

2.2.5. Describe any unusual or large expense of accepting and using the item.

2.2.6. Describe the donor's present or prospective business relationships with the Department of the Air Force.

2.2.7. Summarize the item's significance to the Air Force.

2.2.8. Add any documentation available.

**2.3. Unconditional Offers of Real Property.** Process unconditional offers of gifts of real property as directed in paragraph [1.13.](#)

**2.4. Basics to Processing Gifts.** Strictly observe the following basic rules in processing offers of unconditional gifts.

2.4.1. If an offer of a gift requires Secretarial level acceptance or rejection (see paragraph [1.2.](#)), send it through functional channels to the appropriate Air Staff office for staffing to the Secretary of the Air Force, or his / her designee, for acceptance or rejection.

2.4.2. A gift that may be accepted below the Secretarial level is accepted on behalf of the Secretary of the Air Force. When in doubt that the value of the gift, or the cost of accepting and maintaining it, is within limits permitting acceptance below the Secretarial level, process the offer to the Secretarial level for approval.



**2.5. Acceptance of a Gift.** The person authorized to accept a gift will:

2.5.1. Accept the gift on behalf of the Air Force in writing, and when appropriate inform the donor where to deliver or send the gift.

2.5.2. Instruct the appropriate commander as to the disposition to be made of the item if it was delivered to a subordinate command for custody, pending acceptance.

**2.6. Rejection of Gifts.** The person authorized to accept an unconditional gift should not reject any gift, unless its acceptance would not be in the best interest of the Air Force.

## 2.6.1. Gifts may be rejected under the following circumstances:

2.6.1.1. Acceptance involves the expenditure or use of funds in excess of amounts appropriated by Congress.

2.6.1.2. The offered item is extremely dangerous.

2.6.1.3. The offered item is in bad taste.

2.6.1.4. Acceptance of the gift would raise a serious question of impropriety in light of the donor's present or prospective business relationships with the Department of the Air Force.

2.6.1.5. The cost of acceptance and maintenance is disproportionate to any benefit.

2.6.1.6. Acceptance would not be in the best interest of the Air Force.

**2.7. Rejection in Writing.** The rejection of an unconditional gift will be in writing and signed by the person authorized to reject the gift. The letter will acknowledge receipt of the offer (or the gift) and explain why the Air Force cannot accept it.**2.8. Transfer of Title.** Transfer of title or ownership of an unconditional gift occurs when:

2.8.1. The title to a gift of tangible or intangible personal property passes to the United States when the offer of the gift is accepted by a person authorized to do so.

2.8.2. The title of a gift of real property passes to the United States when a deed to that property is delivered to, and is accepted by, the Corps of Engineers, acting in behalf of the Secretary of the Air Force. Before accepting a deed, the Corps must assure the deed conveys good title. If a donor offers a gift of real property by any means other than a deed, and the Secretary determines that the offer should be accepted, the donor must prepare and deliver a deed.

**2.9. Accounting for or Disposing of Unconditional Gifts.** After acceptance, dispose of the following gift items as indicated:

2.9.1. When an unconditional gift of money is accepted, turn it over to the local DAO for deposit to the Miscellaneous Receipts Account 571299 (Gifts to the United States not Otherwise Classified) of the United States Treasury.

2.9.2. Endorse, or make payable, gifts in the form of negotiable or nonnegotiable instruments to the Treasurer of the United States, and process them in the same manner as gifts of money.

2.9.3. The disposition of tangible personal property depends on its category:

2.9.3.1. Gifts of historical significance are processed according to AFI 84-101, *Historical Products, Services and Requirements*. Direct communication between the Air Force Historian and the Director, Air Force Museum; and other commands on the collection, inventory, and disposition of Air Force historical properties is authorized.

2.9.3.2. The Air Force Historian's Art Branch (SAF/AART) will examine artistic gifts and determine their historical significance. When an artist or donor presents an original artwork as a gift, or delivers a commissioned artwork to a unit or base, forward a color print or photograph of the artwork to SAF/AART. If the item is accepted for inclusion in the USAF Art Collection (see AFI 81-104), SAF/AART assumes responsibility for the artwork and controls its future use. If the donated artwork is not accepted in the USAF Art Collection, but is nonetheless accepted as a gift by an authorized official, the local unit assumes control of the artwork. No one may make reproductions of artwork in the USAF Art Collection without the permission of SAF/AART. No one may make reproductions of other artwork accepted as gifts without the permission of the commander controlling the artwork. The purely commercial use of any artwork accepted by the Air Force is prohibited.

2.9.3.3. Process gifts of tangible personal property for current use according to paragraph **3.11**. Use these items for the purpose indicated by the accepting authority.

2.9.4. Use and account for gifts of real property as directed in AFI 32-9005, *Real Property Accounting and Reporting*.

## Chapter 3

### CONDITIONAL GIFTS

**3.1. The Method of Offering Conditional Gifts.** An offer of a conditional gift made under 10 U.S.C. 2601 from an individual may be in any written form, signed by the donor, witnessed, and dated. However, if the donor is a corporation, one of the corporate officers must sign the offer on behalf of the entity and include a certificate evidencing authority to make the gift. See Attachments [Attachment 2](#) and [Attachment 3](#). Tailoring of the offer is acceptable as warranted by the circumstances in each case.

**3.2. Acceptance of Conditional Gifts.** The following policies govern the acceptance of all conditional gifts:

3.2.1. Accept all conditional gifts unless it is not in the best interests of the Air Force to do so.

3.2.2. If an offer of a gift requires Secretarial level acceptance or rejection, the person receiving the gift offer should forward it through functional channels to HQ USAF for acceptance or rejection by, or by direction of, the Secretary of the Air Force.

**3.3. Who May Accept.** The Secretary of the Air Force or designee may accept conditional gifts at the Secretarial level. Authorized persons below the Secretarial level, as provided in paragraphs [1.3.](#) through [1.6.](#), are also authorized to accept conditional gifts. When in doubt that the value of the gift, or the cost of accepting and maintaining it, is within limits permitting acceptance below the Secretarial level, the person receiving the gift offer will process the offer to the Secretarial level. The person who accepts a gift below secretarial level will submit a copy of the letter accepting the gift to the appropriate functional activities. See paragraph [3.11.](#)

**3.4. Form of Acceptance.** Use the sample letters provided in attachments [Attachment 4](#) and [Attachment 5](#) as a guide. Modify the acceptance when the circumstances warrant it. Tailoring is appropriate if the offer contains special conditions or arrangements that should be acknowledged.

**3.5. Acceptance at Secretarial Level.** When acceptance of a conditional gift requires Secretarial approval, the Air Staff office concerned will prepare the letter of acceptance and submit it, with the approval of the Office of the Chief of Staff, to the Office of the Secretary of the Air Force, or his /her designee, for signature.

**3.6. Rejection.** The authorized official who may accept a conditional gift will make the decision to reject it in writing. Gifts may be rejected under the following circumstances:

3.6.1. Acceptance involves the expenditure or use of funds in excess of amounts appropriated by Congress.

3.6.2. The offered item is extremely dangerous.

3.6.3. The offered item is in poor taste.

3.6.4. Acceptance of the gift would raise a serious question of impropriety in light of the donor's present or prospective business relationships with the Department of the Air Force.

3.6.5. The cost of acceptance and maintenance is disproportionate to any benefit derived from it.

3.6.6. The acceptance of the gift would not be in the best interest of the Air Force.

**3.7. Contents of Rejection Letter.** The rejection of a conditional gift must be in writing and signed by the authority that is authorized to accept it. The letter must acknowledge receipt of the offer (or the gift) and briefly explain why the Air Force cannot accept it.

**3.8. Rejection at the Secretarial Level.** When rejection is at the Secretarial level, the Air Staff office concerned will submit a proposed letter of rejection (e.g. attachment **Attachment 4** or **Attachment 5**) with approval of the Office of The Chief of Staff, to the Office of the Secretary of the Air Force, or designee, for signature.

**3.9. Initial Receipt of a Conditional Offer of Gift.** Any person, military or civilian, in the Department of the Air Force may receive a conditional offer of a gift from a donor and may also receive the gift item, subject to paragraph **1.9**.

**3.10. Forwarding a Conditional Offer to Higher Level.** Seek the lowest level of acceptance possible in processing any offer of gift. When it is necessary to forward an offer to a higher level for acceptance (or rejection) including the Secretarial level, the memorandum of transmittal, with offer of gift documentation attached, must be forwarded through appropriate functional channels. The memorandum should contain pertinent information concerning the proposed offer to include:

- 3.10.1. A description of the item (and the quantity), its condition, material, and approximate size and weight.
- 3.10.2. State the conditions and limitations of the offer.
- 3.10.3. Explain the present use, location, and availability of the item.
- 3.10.4. Describe any unusual or large expense involved in accepting and using the item.
- 3.10.5. Describe the donor's present or prospective business relationships with the Department of the Air Force.
- 3.10.6. Summarize the item's significance to the Air Force. Include the recommendation of the installation commander (or equivalent) transmitting the offer (and any intermediate commander's coordination) for acceptance or rejection.

**3.11. Processing Gifts for Current Use through Functional Channels.** All offers of gifts of personal property for current use, (see terms in attachment 1) are staffed through functional channels to the appropriate level that can accept or reject the offer. For example, forward an offer of equipment items valued in excess of \$50,000 through logistics channels to HQ USAF/IL, Washington DC 20330; medical and non-medical items for use in a medical facility to HQ USAF/SG, Bolling AFB, DC 20332; and automatic data processing equipment to HQ USAF/SC, Washington DC 20330.

**3.12. Processing Gifts of Historical Significance.** Send a gift having historical significance that requires Secretarial approval to the Air Force Museum, Wright-Patterson AFB OH 45433, and a gift of personal papers to the Air Force Historian, HQ USAF/HO, Bolling AFB, DC 20332.

- 3.12.1. Gifts of historical significance are processed according to AFI 84-101, *Historical Products Services and Requirements*.

3.12.2. Direct communication between the Air Force Historian and the Director, Air Force Museum; and other commands on the collection, inventory, and disposition of Air Force historical properties is authorized.

**3.13. Processing Items of Artistic Significance.** When an artist or donor presents an original artwork as a gift, or delivers a commissioned artwork to a unit or base, forward a color print or photograph of the artwork to SAF/AART, 1720 Air Force Pentagon, Washington DC 20330-1720, with a summary of the item's historical significance to the Air Force and the name of the artist.

3.13.1. The Air Force Historian's Art Branch (SAF/AART) will examine artistic gifts and determine their historical significance. If the item is accepted for inclusion in the USAF Art Collection, SAF/AART assumes responsibility for the artwork and controls its future use. If the donated artwork is not accepted in the USAF Art Collection, but is nonetheless accepted as a gift by an official authorized to do so, the local unit assumes control of the artwork. No one may make reproductions of artwork in the USAF Art Collection without the permission of SAF/AART. No one may make reproductions of other artwork accepted as gifts without the permission of the commander controlling the artwork. The purely commercial use of any artwork accepted by the Air Force is prohibited.

**3.14. Processing Gifts of Money and Other Intangible Personal Property.** Offers of intangible property that exceed the monetary threshold of paragraph 1.3. must be forwarded to SAF/FMPB, Washington DC 20330, for review, and staffed by them for acceptance or rejection by the Secretary of the Air Force or his/ her designee. In such a case, provide SAF/FMPB via memorandum of transmittal, the following information:

3.14.1. The amount of cash or value of the instruments involved.

3.14.2. The donor's present or prospective business relationships with the Department of the Air Force.

3.14.3. Any conditions of the offer, if they are not specified in the formal offer.

3.14.4. Recommendation from the recipient commander to accept or reject the offer.

3.14.5. SAF/FMPB will notify the recipient commander of acceptance or rejection and furnish instructions as to the disposition of the gift.

**3.15. Processing Gifts of Real Property.** Process an offer of gift of real property that requires Secretarial level approval through the MAJCOM to AFREA/MI, 172 Luke Ave, Ste 104, Bolling AFB, DC 20332-5113. Always provide the following information to the approving authority.

3.15.1. Complete general description of the real property, or if it is land, a legal description.

3.15.2. Geographic location (including its relation to existing Air Force facilities).

3.15.3. Initial costs, if any, and anticipated recurring costs to the Air Force upon acceptance of the gift.

3.15.4. Highest and best use of the real property.

3.15.5. Current use of the real property.

3.15.6. Proposed Air Force possession date.

- 3.15.7. Utility services available.
- 3.15.8. Approximate current fair market value of the gift.
- 3.15.9. Impact of the gift on the civilian economy, including the community, other agencies, and individuals.
- 3.15.10. Conditions under which the offer of gift is being made.
- 3.15.11. All pertinent facts concerning the donor's present and prospective business relationships with the Department of the Air Force.
- 3.15.12. Recommendation of the commander transmitting the offer (and of any intermediate commander) on whether to accept or reject it.

**NOTE:**

All offers of gifts involving future construction on Air Force land must contain the additional information required by AFI 32-9001, Acquisition of Real Property, and must be processed according to paragraph 1.13.3. All other offers of gifts of real property are processed under this instruction and must also comply with AFI 32-9001, Acquisition of Real Property.

**3.16. Receipt, Use, or Disposition of a Conditional Gift.** Responsibility for the receipt, use, or disposition, of a conditional offer of gift accepted under 10 U.S.C. 2601 as follows:

**3.16.1. Real Property.** Maintain records for the receipt, use, and disposition of gifts of real property according to AFI 32-9005, *Real Property Accounting and Reporting*, and any supplemental directives.

**3.16.2. Tangible Personal Property for Current Use.** AF/ILSS will prescribe the procedures for receiving, accounting, and disposing of tangible personal property for current use. (See AFI 23-111, *Management of Government Property in Possession of the Air Force* and AFMAN 23-110, *USAF Supply Manual*.)

**3.16.3. Artworks.** SAF/AART will keep records for the receipt, use, reproduction, and disposition of paintings, prints, and other objects of an artistic nature that have been accepted into the Air Force Art Collection. Local units will keep such records for other artworks.

**3.16.4. Intangible Personal Property.** MAJCOMs, DRUs, FOAs, and DFAS-DE/ADRA will identify fully liquidated allocated funds of all gifts of money and similar documents deposited to the Trust Fund Receipt Account 578928, Deposits, Department of the Air Force General Gift Fund, and issue appropriate Budget Authorization or Allocation documents so that total final reporting action can be completed.

3.16.4.1. DFAS-DE/ADRA will arrange for acquisition of US Government securities when required. NOTE: Amounts offered for the purpose of US Government securities will not be allocated to the recipient command. DFAS-DE/ADRA will maintain adequate investment files, schedules of availability by Operating Agency Code (OAC), and reconcile Gift Fund balances to the Treasury Trial Balance.

3.16.4.2. When DFAS-DE/ADRA makes the collection and deposits it in the Trust Fund Receipt Account, 578928, Deposits, Department of the Air Force General Gift Fund, DFAS-DE/ADRA will establish budget authorizations and allocate funds to the MAJCOM or FOA responsible for the designated Air Force organization or institution. Issue authority/allocations under appropria-

tion 57X8928. Cite this no-year "X" account (Fund Code 75) for obligations, disbursements and status of funds reporting.

**3.16.5. Historical and Museum Gifts.** The Air Force Historian and the Director, Air Force Museum, will keep records for the receipt, use, and disposition of Air Force historical properties according to AFI 84-103, *Museum System*.

**3.16.6. Medical Equipment.** The Surgeon General, HQ USAF, will prescribe the procedures for receiving, accounting, and disposing of all tangible personal property for use in a medical facility, according to AFMAN 23-110, *USAF Supply Manual* and supplemental directives.

**3.16.7. Computer / Data Processing Equipment.** HQ USAF/SC will prescribe the procedures for receiving, accounting, and disposing of tangible personal property for current use which relates to automatic data processing, according to AFI 33-110, *Data Administration Program* and other supplemental directives.

3.16.8. Account for other specialized commodities, such as Military Affiliate Radio System items, Programmed Communications Support Program items, cryptographic and associated equipment, given for current use but not covered above, according to procedures prescribed by the functional activity involved.

**3.17. Accounting for Gift Property Accepted Under 10 U.S.C. 2601.** Keep all records of property received by the Air Force under 10 U.S.C. 2601 separate from property acquired otherwise. Account for conditional gift property accepted under 10 U.S.C. 2601 as follows:

**3.17.1. Real Property.** Use records prescribed by AFI 32-9005, *Real Property Accounting and Reporting*.

**3.17.2. Historical Property.** Use records prescribed by AFI 84-101, *Historical Products, Services and Requirements*.

**3.17.3. Tangible Personal Property.** Account for tangible personal property using records and procedures prescribed by AFI 23-111, *Management of Government Property in Possession of the Air Force* and AFMAN 23-110, *USAF Supply Manual*.

**3.17.4. Money and Other Intangible Personal Property.** Deposit funds received as gifts or proceeds from the sale or investment of these gifts to Account 578928. Do not deposit gifts in this account until the offer has been accepted (see paragraph 1.4.).

3.17.4.1. Officials authorized to accept gifts will direct the appropriate agency to deposit gift funds to the Trust Fund Receipt Account 578928 and forward a copy of DD Form 1131, Cash Collection Voucher, or SF 1081 to DFAS-DE/ADRA with a request for issuance of Allocation/Authority documents. DFAS-DE/ADRA will issue a Budget Authorization/Allocation document to the MAJCOM under appropriation 57X8928. Funds cannot be spent until Budget Authorization/Allocation documents have been received and recorded.

3.17.4.2. When a gift (other than those accepted below the Secretarial level) has been accepted, SAF/FMPB will advise recipient commander to accept and deposit check to Trust Fund Receipt Account 578928, or process an SF 1081 if previously deposited to Account 57F3875, and forward a copy of DD Form 1131 or SF 1081 to DFAS-DE/ADRA with a request for Budget and Allocation Authority documents.

3.17.4.3. DFAS-DE/ADRA is responsible for investment in government securities as required by limitations set forth in the conditions of the gift. Funds used for investment are not allocated. DFAS-DE/ADRA will allocate proceeds from the investment (discount or interest earned) to the recipient command when realized.

3.17.4.4. When a gift amount is not fully spent, dispose of the unused balance as follows:

3.17.4.5. If the nature of the conditions of the gift is such that the unused funds cannot be used for another purpose or by another activity, advise the donor of the amount of unused funds and ask him or her to provide disposition instructions. Either refund the unused gift balance to the donor or consider it a new gift, depending on the donor's instructions. If the donor does not desire a refund, do not process the balance as a new offer of a gift, provided the donor's disposition instructions authorize use of the funds for a purpose or by an activity other than that indicated in the original offer of gift.

3.17.4.6. If the condition of the gift allows use of the residual funds by activities other than those originally funded, the unused balance should be identified, through channels, to SAF/FMPB as available for withdrawal and subsequent reallocation to another activity. For example, the Secretary (or other authorized official) may withdraw the unused balance and reallocate it to the US Air Force Academy, if such is within the scope of the conditions of the original gift.

**3.17.5. Artistic Property.** SAF/AART will keep records for artwork accepted into the USAF Art Collection. Local units will keep records for other artwork.

3.17.6. Property records must positively identify the property as gift property.

3.17.7. Prominently and clearly stamp the records described in 3.17.1., 3.17.2, 3.17.3 and 3.17.5: "PROPERTY ACQUIRED UNDER PROVISIONS OF 10 U.S.C. 2601."

3.17.8. Prominently and clearly stamp the records described in 3.17.4: "FUNDS ACQUIRED UNDER PROVISIONS OF 10 U.S.C. 2601."

**3.18. Transfer of Title.** With respect to conditional gifts of real property under 10 U.S.C. 2601, the offer of a gift is merely an offer to transfer title to the property to the Secretary of the Air Force acting on behalf of the United States of America. With respect to all other conditional gifts under 10 U.S.C. 2601, acceptance of the offer of a gift effects a transfer of title to the gift property to the Secretary of the Air Force acting on behalf of the United States.

**3.19. Sale of Gift Property.** Only the Secretary of the Air Force may, except when specifically prohibited by the terms of the offer, sell any gift or property received under 10 U.S.C. 2601. Treat the proceeds of sale in the same manner as a gift of money. Deposit the proceeds in the appropriate account. They are subject to disbursement at the discretion of the Secretary of the Air Force, according to the terms and conditions of the gift. AFI 32-9004, *Disposal of Real Property* governs the disposal of all real property.

**3.20. Superintendent of the Air Force Academy.** The Superintendent of the Air Force Academy may, except when specifically prohibited by the terms of the offer, sell any books and library materials deemed excess to the needs of the Academy library.



## Chapter 4

### CONDITIONAL GIFTS NOT ACCEPTABLE UNDER 10 U.S.C. 2601

**4.1. General Provisions.** The Secretary of Defense is authorized by 10 U.S.C. 2608 to accept or reject, on behalf of the United States, any gift made on condition that it be used by the Department of Defense.

#### 4.1.1. Limitations.

4.1.1.1. The statute does not modify or repeal the authority to accept conditional gifts granted under any other provisions of law.

4.1.1.2. This statute does not impair the authority of the Secretary of the Air Force under 10 U.S.C. 2601 to accept or reject a conditional gift.

**4.2. Procedures for Accepting Gifts Other Than Under 10 U.S.C. 2601.** When an Air Force command receives a conditional gift (offer of a gift) and determines that the gift cannot be accepted under 10 U.S.C. 2601 and under **Chapter 3**, take the following steps:

#### 4.2.1. Money or Other Intangible Personal Property. The receiving command:

4.2.1.1. Acknowledges receipt of the gift and its referral to the Department of Defense, but will not indicate acceptance or rejection of the gift on behalf of the United States.

4.2.1.2. Sends the money or other intangible personal property, together with the acknowledgment and original correspondence, to DFAS-DE/ALA, Denver CO 80279.

4.2.1.3. Recommends, in the letter of transmittal to DFAS-DE/ALA, acceptance or rejection of the gift and cites the appropriation or fund account to which the proceeds of the gift should be credited to carry out the donor's intent.

#### 4.2.2. Real Property or Tangible Personal Property. The command receiving a conditional offer of a gift of real property or tangible personal property:

4.2.2.1. Acknowledges receipt of the offer and advises the donor of its referral to the Department of Defense, but will not indicate acceptance or rejection of the gift on behalf of the United States.

4.2.2.2. Notifies SAF/FMPB and recommends acceptance or rejection of the gift. SAF/FMPB will, in turn, notify the Assistant Secretary of Defense (Comptroller).

4.2.2.3. Sends a copy of the acknowledgment with notification and recommendation to SAF/FMPB.

**4.3. Doubtful Cases.** In case of doubt as to whether a conditional gift may properly be accepted under 10 U.S.C. 2601 or whether it must be processed under 10 U.S.C. 2608, resolve it in favor of 10 U.S.C. 2601 and process the offer of gift under **Chapter 3** of this instruction. HQ USAF will make the final determination, and will direct that the gift be transmitted to DFAS or the Assistant Secretary of Defense (Comptroller), if appropriate.

**4.4. Advise of Disposition.** The Director, Defense Finance and Accounting Service (in the case of a conditional gift of money or intangible personal property) and the Assistant Secretary of Defense (Comptroller) (in the case of a conditional gift of real or tangible personal property) are responsible for the official acceptance or rejection of the gift and for notifying the donor and the agency concerned of the action taken.

## Chapter 5

### GIFTS FOR DISTRIBUTION TO INDIVIDUALS

**5.1. Scope.** This chapter establishes procedures for the acceptance or rejection of gifts offered to the Air Force for distribution to Air Force personnel. It does not apply to gifts offered to Air Force personnel from sources outside the Department of Defense, (see 5 C.F.R. 2635 Subpart B [JER section 2-100]), to gifts among Air Force personnel, (see 5 C.F.R. 2635 Subpart C [JER section 2-100]), gifts given to non-appropriated funds (see AFI 34-201, *Use of Nonappropriated Funds*, Chapter 5 ), or to gifts offered to Air Force personnel from foreign governments, (see AFI 51-901, *Gifts from Foreign Governments*). This chapter refers to gifts of personal items offered to the Air Force for the benefit of, and distribution to, Air Force members and employees.

**5.2. Acceptable Gifts.** The Air Force may accept under this chapter only those gifts of a desirable and useful nature, that contribute to the health, comfort, convenience, or morale of military personnel. (For example: playing cards, books, or written material for hospitalized members.) Tobacco products and alcoholic beverages are not considered acceptable gifts.

#### **5.3. Responsibilities Assigned.**

5.3.1. Gifts offered to the Air Force for distribution to Air Force members and employees must be accepted or rejected by the Secretary of the Air Force, or designee, in compliance with the provisions of paragraphs **1.1.** through **1.6.** of this instruction. The total value of the gift will be used to determine the authority for accepting or rejecting gifts processed under this Chapter. (For example, if the total value of a gift is less than \$50,000, the commander of a major command (or his delegee), the commander of a field operating agency, or the commander of a Air Force medical treatment facility may accept or reject the gift, regardless of the cost of items to be distributed to individual personnel or employees.)

5.3.2. After acceptance, CONUS commanders may receive gifts intended for distribution to personnel solely within their command, and determine the method of distribution. Commanders may delegate this authority to subordinate commanders.

5.3.3. After acceptance, overseas commanders may receive gifts from donors located within their geographic area and intended for distribution to personnel solely within their command. The overseas major commander may also determine the method of distribution. Commanders may delegate this authority to subordinate commanders.

5.3.4. After acceptance, the Commander, Air Force Military Personnel Center, Randolph AFB TX 78150-4703, is designated to receive gifts from persons or organizations in the United States for distribution to overseas commands, and for CONUS distribution when gifts are intended for military personnel or employees of more than one MAJCOM. The Commander, Air Force Military Personnel Center is also responsible for determining the method of distribution.

#### **5.4. Advertising and Publicity.**

**5.4.1. By the Donor of the Gift.** Do not place restrictions on advertising or publicity by the donor. However, such advertising or publicity should not imply an endorsement of the product by the Air Force or any Air Force member or employee.

5.4.1.1. A donor may place on the gift a marking which identifies the property as being donated by a particular person, group, or organization. However, the marking must be in good taste and must not be worded so that it endorses (or implies an endorsement of) the product by the Air Force or any Air Force member or employee.

5.4.1.2. Receipt by an Air Force commander of a gift so marked will not be construed as either advertising or publicity of the gift by the Air Force.

#### **5.4.2. By the Commander Receiving the Gift for Distribution:**

5.4.2.1. Do not publicly acknowledge the receipt of the gift, except in special cases specifically authorized by the Secretary of the Air Force. The commander authorized to receive the gift will acknowledge its receipt by an appropriate letter to the donor on behalf of the military personnel of the command concerned.

5.4.2.2. Do not grant special concessions or privileges to the donor.

5.4.2.3. Do not initiate publicity for the donor.

#### **5.5. Transportation Charges:**

**5.5.1. Packaging and Transportation Charges Paid by the Donor.** Except for the gifts discussed in **5.5.2.**, accept gifts under this chapter only if the donor pays all packaging and transportation charges to the following points:

**5.5.1.1. Gifts for Distribution in the CONUS.** The distribution point or points designated by the receiving commander or Commander, Air Force Military Personnel Center, Randolph AFB TX 78150-4703.

**5.5.1.2. Gifts for Distribution in Overseas Commands.** The port of embarkation or other coastal activity designated by the Commander, Air Force Military Personnel Center, or to the point designated by the receiving overseas commander. Overseas commanders must make all necessary arrangements with the port of embarkation for shipment of gift property to its destination in the overseas area.

**5.5.2. Transportation Charges Paid by the Air Force.** The Air Force may pay transportation charges from current appropriations for gifts in this chapter, under the following conditions:

5.5.2.1. The gift consists of supplies or materials that would otherwise be purchased with appropriated funds and transported to their destination at Government expense.

5.5.2.2. No conditions of any kind are attached to the gift.

**5.6. Temporary Custody of Gift Items.** If an offer of gift under this chapter is made to someone who is not authorized to accept it, and the donor specifically requests that the Air Force assume custody of the gift while the offer is processed, inform the donor that the Air Force cannot assume responsibility for any loss or damage to the property before it is officially accepted and delivered to a point designated under paragraph [5.5.1.1.](#) or paragraph [5.5.1.2.](#)

WILLIAM A. MOORMAN, Maj General, USAF  
The Judge Advocate General

**Attachment 1****GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION****References**

10. U.S.C. 2601, *General Gift Funds*

10. U.S.C. 2608, *Acceptance of Contributions for Defense Programs, Projects, and Activities*.

AFPD 51-6, *Civil Law for Organizations*

**Terms**

**Gift**—A contribution, donation, bequest, or devise of real property, tangible, or intangible personal property.

**Gift to the Department of the Air Force**—A gift offered to the United States, or to the Secretary of the Air Force acting on behalf of the United States.

**Conditional Gift**—A gift is conditional if offered with specified limitations upon its ownership, use, expenditure, or disposition. (Examples: A gift of \$5,000 to Base X; a gift to Base X to buy speakers for base theater; a gift of surgical equipment to be used at a specific Military Medical Center; donation of services valued at \$5,000 to build a golf pavilion on Base X's golf course; a gift of historical memoirs to the AF Museum to be displayed at a specific location.)

**Unconditional Gift**—A gift offered without limitation upon its ownership, use, expenditure, or disposition. (Examples: A bequest of cash to the United States Air Force; a gift of fire protection equipment to the Air Force; a gift of historical memoirs to the AF.)

**Tangible Personal Property**—As used here, tangible personal property is divided into three categories: Items of Historical Significance; Items of Artistic Significance; and Items of Current Use.

**Items of Historical Significance**—Historical property items, including personal papers, having value because of their association with the history of the US Air Force.

**Items of Artistic Significance**—Paintings, prints, sculptures, and other art objects.

**Items for Current Use**—All other goods, wares and merchandise, including items which, upon acceptance, are used by or for the benefit of some command, organization, or institution under the jurisdiction of the Department of the Air Force.

**Intangible Personal Property**—Money, checks, money orders, drafts, bonds, shares of stock, and similar documents with a present or future value.

**Real Property**—For the purpose of this instruction, real property includes any right, title, or interest in land and buildings, fixed improvements, utilities, and other permanent type additions to land. All offers of gifts involving construction on Air Force land or any modification, alteration, or addition to Air Force structures which will result in additions to the Air Force real property inventory will be considered and processed under this instruction and AFI 32-9001, *Acquisition of Real Property*, as gifts of real property.

**Functional Channels**—Counterpart organizations (e.g. civil engineering, logistic, medical, communications and others) in the chain of command that process and route an offer of gift to the Air Force official that has authority to accept or reject it.

**Gifts of Services**—Performance of work or labor on behalf of the Air Force with no expectation of payment.

Attachment 2

SAMPLE OFFER OF GIFT -- CORPORATION

OFFER OF GIFT

KNOW ALL MEN BY THESE PRESENTS:

That the (Name of Company), a corporation, the owner of the property listed below, acting by and through (Name of Corporate Officer Signing), (The President), (One of its Vice Presidents) (\_\_\_\_\_), does hereby voluntarily give, transfer, convey, and assign said property, free and clear of all encumbrances, to the Secretary of the Air Force, acting on behalf of the United States of America, to have and to hold the same forever, hereby relinquishing for itself, its successors and assigns all ownership, rights, title, interest and possession therein to the donee absolutely: (Description of Property.)

The herein described gift and transfer of said property does not entail the granting by the donee of special concessions or privileges to the donor.

The herein described gift and transfer of said property is made for the benefit of or use in connection with the establishment, operation, or maintenance of (Designated Air Force Organization or Institution) or other institution or organization under the jurisdiction of the Department of the Air Force, in conformance with 10 U.S.C. 2601.

IN WITNESS WHEREOF the (Name of Company) has affixed its seal and caused this instrument to be executed by (Name of Person Signing), (The President), (One of its Vice Presidents) (\_\_\_\_\_), for and on behalf of the (Name of Company) this

(Day) of (Month)(Year).

\_\_\_\_\_(Name of Company)

\_\_\_\_\_  
By (Signature)

CERTIFICATE

I, (Name), certify that I am the (Secretary) (Assistant Secretary) (\_\_\_\_\_) of the (Name of Company), a corporation; that (Name), who signed this Offer of Gift, dated (\_\_\_\_\_), on behalf of the (Name of Company), is (The President) (A Vice President) of the (Name of Company); and that said Offer of Gift was duly signed for and on behalf of said corporation by authority of its governing body and is within the scope of its corporate powers.



(Date)\_\_\_\_\_ (Name)\_\_\_\_\_

\_\_\_\_\_(Corporate Seal)

NOTE: For offers of gifts of real property, the above language should be modified as follows:

In the first paragraph, after the word "voluntarily," add the words "offer to" and change the phrase "hereby relinquishing" to read "relinquishing upon such gift and conveyance."

At the end of the first paragraph, add the following sentence: "Pursuant to this offer, I will deliver to the Department of the Air Force a deed transferring valid title to said property to the Secretary of the Air Force, acting on behalf of the United States of America."

In the first line of both the second and third paragraphs, change the phrase "The herein described gift and transfer of said property . . ." to read, "The gift and conveyance of said property offered herein . . ."

If the gift of real estate is under a different statute, cite that statute instead of 10 U.S.C. 2601.

**Attachment 3**

**SAMPLE OFFER OF GIFT -- INDIVIDUAL**

KNOW ALL MEN BY THESE PRESENTS:

That I, (Name), the owner of the property listed below, do hereby voluntarily give, transfer, convey, and assign said property, free and clear of all encumbrances, to the Secretary of the Air Force, acting on behalf of the United States of America, to have and to hold the same forever, hereby relinquishing for myself, my executors, administrators, heirs and assigns all ownership, rights, title, interest and possession therein to the donee absolutely: (Description of Property).

The herein described gift and transfer of said property does not entail the granting by the donee of special concessions or privileges to me or my executors, administrators, heirs and assigns.

The herein described gift and transfer of said property is made for the benefit of, or use in connection with, the establishment, operation, or maintenance of the (Designated Air Force Organization or Institution) or other institution or organization under the jurisdiction of the Department of the Air Force, in conformance with 10 U.S.C. 2601.

(Signature)\_\_\_\_\_ (Seal)

(Dated)\_\_\_\_\_

WITNESS:

(Signature)\_\_\_\_\_

NOTE: See the note in [Attachment 2](#).

**Attachment 4**

**SAMPLE LETTER OF ACCEPTANCE OF GIFT -- PERSONAL PROPERTY**

(Date)

Dear (Donor):

I have received your "Offer of Gift," dated \_\_\_\_\_, by which you, on behalf of the (Name of Company), transferred (Description of Property) to the United States of America as a gift.

By authority of the Secretary of the Air Force, I accept with pleasure your gift of the (Property), pursuant to 10 U.S.C. 2601.

Thank you for your kindness and generosity.

Sincerely yours

NOTE: If the donor is an individual, omit the words "on behalf of the (name of company)."

Change the second paragraph as appropriate, if the offer is submitted to the Office of the Secretary to accept or reject the gift.

This letter should ordinarily:

- (1) Acknowledge receipt of the offer of gift.
- (2) Describe the property briefly but completely enough to make the gift readily identifiable.
- (3) Actually accept the gift. (Advise where the donor may send the gift, when appropriate.)
- (4) State that the gift is accepted under 10 U.S.C. 2601.
- (5) Express sincere appreciation for the gift.
- (6) Be signed.

**Attachment 5****SAMPLE LETTER OF ACCEPTANCE OF GIFT -- REAL PROPERTY**

(Date)

Dear (Donor):

I have received your "Offer of Gift," dated \_\_\_\_\_, by which you, on behalf of the (Name of Company), offered to convey (Description of Property) to the United States of America as a gift.

I accept with pleasure your gift and conveyance of the (Property), pursuant to 10 U.S.C. 2601. This acceptance is subject to delivery to the Air Force of a deed transferring valid title to the property.

Thank you for your kindness and generosity.

Sincerely yours

NOTE: The words "on behalf of the (Name of Company)" should be omitted if the donor is an individual.

**Attachment 6****IC 99-1 TO AFI 51-601, GIFTS TO THE DEPARTMENT OF THE AIR FORCE****15 NOVEMBER 1999*****SUMMARY OF REVISIONS***

This interim change (IC) 99-1 clarifies that the acceptance level for conditional gifts is that specified in paragraphs 1.3. through 1.6. and adds an item of pertinent information to be transmitted with an offer of conditional gift when forwarding to a higher level for acceptance. See the last attachment of the publication for the complete IC. A bar (|) preceding a paragraph indicates changes from the previous edition.

3.3. Who May Accept. The Secretary of the Air Force or designee may accept conditional gifts at the Secretarial level. Authorized persons below the Secretarial level, as provided in paragraphs 1.3. through 1.6., are also authorized to accept conditional gifts. When in doubt that the value of the gift, or the cost of accepting and maintaining it, is within limits permitting acceptance below the Secretarial level, the person receiving the gift offer will process the offer to the Secretarial level. The person who accepts a gift below secretarial level will submit a copy of the letter accepting the gift to the appropriate functional activities. See paragraph 3.11.

3.10.6. Summarize the item's significance to the Air Force. Include the recommendation of the installation commander (or equivalent) transmitting the offer (and any intermediate commander's coordination) for acceptance or rejection.