**Section 355.301 Acceptable Types of Donations**

Donations may only be made in the form of cash, securities, real property or personal property. Provision of services of any kind shall not constitute a Donation. Upon receipt of a Donation, a Sponsor shall notify the allocating Agency and provide to the Agency documentation evidencing both the Donation and its value, which must be determinable as of the date of the Donation. Documentation evidencing the Donation shall include a notarized affidavit from each Donor acknowledging the Donation to the Sponsor or such other documentation evidencing the Donor's knowledge of the making of a Donation and eligibility for receipt of a Certificate, as determined acceptable by an Agency in its discretion.

(Source: Amended at 34 Ill. Reg. 15822, effective September 28, 2010)