

**Fact Sheet on Private Donations to the  
National Institute of Environmental Health Sciences (NIEHS)**

The National Institute of Environmental Health Sciences (NIEHS), as part of the National Institutes of Health (NIH), may accept gifts and bequests of money or personal property for the purpose of carrying out its activities pursuant to sections 231 and 405 of the Public Health Service Act, as amended. Gifts must be entirely voluntary. NIH is not a private charitable organization, but, as an agency of the United States, gifts made to NIH or NIEHS without limitation or for any of their public purposes, are tax deductible as charitable contributions under section 170(c) of the Internal Revenue Code of 1986, as amended. Potential donors should, however, consult with their tax advisors.

Gifts may be unconditional (for example, "to the National Institute of Environmental Health Sciences" or "to the NIEHS to support environmental health research") or conditional (for example, "to support the NIEHS Sister Study"). Because it is not cost effective for NIH to return small monetary amounts to donors, a conditional donation can be accepted only if the donor agrees in writing that, in the event that any unobligated excess funds remain in the account after completion of the project, any unexpended balance will be deposited in the NIEHS Gift Fund and made available to support other activities of the institute.

The decision whether or not to accept any gift is a discretionary administrative decision, based upon program needs and public policy considerations. Most gifts are accepted when they will be beneficial to NIH, so long as any conditions of the gift are not illegal, contrary to public policy, or burdensome, and the gift will not create a real or apparent conflict of interest, as may occur when a gift is offered by an organization with which NIEHS/NIH has financial dealings. If you wish to make a voluntary private donation to the NIEHS, or to support any of its activities, a check should be made out to the "National Institute of Environmental Health Sciences," and a notation made as to any particular purpose of the gift, such as "to support the NIEHS Sister Study." These checks may be sent to the address below. More information is available from the Financial Management Branch, NIEHS.

**Contact:**

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