

STEP 1

asking the strategic questions

The decision to engage in corporate giving is really a series of linked decisions, and wise decision-makers will consider all aspects before committing to a course of action. They must make a conscious effort to relate corporate goals and resources to identified donee needs, often asking the following questions:

- v What are our business interests?
- v What form of corporate giving will promote and enhance our business interests?
- v What form of corporate giving will contribute to our company's continued viability, competitiveness, and corporate health in the long term?
- v How will our intended donee assist us in achieving our business goals?
- v What kind of strengths and resources do we have?
- v What form of corporate giving will make use of our strengths and resources to maximum effect?
- v What kind of donee organization will benefit the most from our strengths and resources?
- v What stakeholder areas do we want a role in and serve?
- v What philanthropic initiatives do we want to be known for?

These questions must be answered by the corporate decision-makers themselves, and this guidebook cannot pretend to help them in that task. Instead, this guidebook seeks to help the corporate donor to make informed decisions in those areas where Philippine law may have something to say. These include decisions about the identity of the donee, what forms donations may take, how much may be given, and so on. This guidebook also contains information about the tax benefits corporate donors are entitled to, and what they must do to claim them.

The first legal question that arises is: *Who is qualified to be a corporate donor?*