

PG Calc | Your Partner In Planned Giving Success Drafting Good Gift Acceptance Policies Appraisals Assets valued in excess of \$5,000 require qualified, independent appraisal Appraiser must sign a Form 8283 for countersignature by charity accepting asset If property disposed of within 3 years, charity files 8282 Yes Virginia, the donor should pay for the appraisal! If charity pays for appraisal, donor should reduce deduction by amount of appraisal

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Drafting Good Gift Acceptance Policies

Donor advisors

Encourage donor's independent counsel

Counting and crediting

Uniform policies with room for exceptions

Stewardship

Describe giving societies, amounts, who is in and out

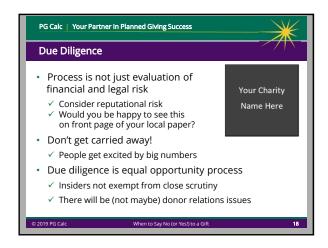
How to steward is a matter of procedure, no policy

Pledges

Uniform policies with room for exceptions

Consider terms of pledges backed with estate gift









PG Calc | Your Partner In Planned Glving Success Risk Control Strategies-Donor Advised Funds • Most DAFs equipped to accept risky, hard to value, hard to sell assets • DAF may be captive arm of financial services firm or community foundation • DAFs minimums funded with complex assets subject to higher minimums • Vanguard: \$25,000 to open DAF with cash or securities • Vanguard: \$750,000 minimum to accept gifts of closely held assets, hedge funds, or other private equity assets

