

Gift Acceptance, Counting, and Reporting Policy



Trying
to get it
right

Policy Title

Gift Acceptance, Counting, and Reporting Policy

Policy Owner

Director of Community Relations

Responsible Office

Community Relations Department

Reason for Policy/Purpose

The purpose of this policy is to provide guidance to Trying Together in accepting donations, gifts, and bequests, while ensuring that such gifts align with the mission, values, and priorities of the organization.

Contact Information

Questions concerning this policy or its intent should be directed to the Director of Community Relations; 412.421.3734

Approved By

The Executive Director of Trying Together

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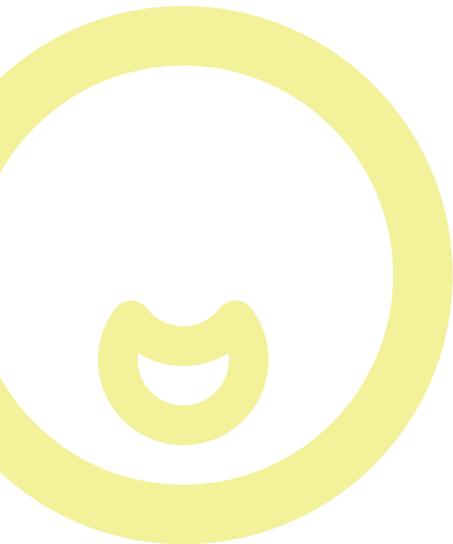
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Introduction

- a. The responsibilities for fundraising are shared among Trying Together leadership and the Community Relations Department staff. All fundraising and constituent engagement activities on behalf of Trying Together must be aligned with strategic priorities and comply with local, state, and federal laws and with organization policies.
- b. Trying Together is committed to ethical engagement. All solicitations on behalf of Trying Together will be in accordance with the standards in the [Donor Bill of Rights, as developed by the Association of Fundraising Professionals](#) (AFP). A copy of the Donor Bill of Rights is available on all applicable websites managed by Trying Together.

What Is a Gift?

- a. A gift is defined as a complete voluntary transfer of assets from a person or an organization to Trying Together where no goods or services are expected, implied, or forthcoming in return to the donor. Gifts usually take the form of cash, securities, real property, or personal property. The following criteria generally identify a gift:
 - i. Gifts are motivated by philanthropic intent.
 - ii. Gifts are transfers of assets to Trying Together's control. Trying Together is not obliged to return unexpended funds.
 - iii. Gifts are not generally subject to an exchange of consideration or other contractual duties between Trying Together and the donor, except for certain planned gifts as outlined in this policy, although objectives may be stated and funds may be restricted to specific purposes.
 - iv. The donor may make a restricted-use gift by designating a specific purpose. The donor may also designate a gift for unrestricted use by Trying Together or a particular program. Beyond those possible designations, the donor has no direct control over the use of a gift (for example, determining the recipient of a scholarship, type of capital purchases, or vendor(s) used, etc.).
 - v. Generally, funds received from individuals, closely held corporations, and family foundations will be classified as gifts. In instances where there is a required or implied exchange of tangible benefits, such as event tickets or products, this will result in the contribution being designated as sponsorship, and regulations in accordance with the IRS gift receipting and quid pro quo will apply.
 - vi. Trying Together is guided by standards set forth by the AFP when questions of whether or not a particular transfer of assets counts as a gift.



Use of Legal Counsel

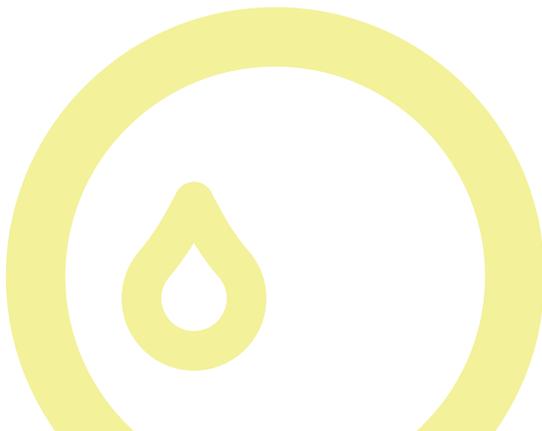
- a. Trying Together shall seek the advice of legal counsel in matters relating to the acceptance of gifts where appropriate. Review by counsel is recommended for:
 - i. Review of closely held stock transfers that are subject to restrictions or buy-sell agreements.
 - ii. Review of documents naming Trying Together as trustee.
 - iii. Review of all gifts involving contracts, such as bargain sales or other documents requiring Trying Together to assume an obligation.
 - iv. Review of all transactions with a potential conflict of interest.
 - v. Other instances in which use of counsel is deemed appropriate by the Development Committee.

Conflict of Interest

All prospective planned giving donors shall be strongly urged to seek the assistance of personal legal and financial advisors in matters relating to their gifts and the resulting tax and estate planning consequences. Trying Together will comply with the Model Standards of Practice for the Charitable Gift Planner promulgated by the National Committee on Planned Giving.

Providing Legal or Financial Advice

- a. Neither Trying Together nor any of its employees or volunteers acting on behalf of Trying Together may agree to serve as the trustee or successor trustee of a non-charitable trust, or the personal representative of any estate, in which Trying Together is named as a beneficiary, or as power of attorney for an organization donor, without the approval of the Director of Community Relations, Executive Director, and General Counsel as needed.
- b. Organization employees acting on behalf of Trying Together shall not draft wills or living trusts, regardless of whether such employee is licensed to practice law or if Trying Together is named (or not named) as a beneficiary. This provision does not apply to employees drafting their own will or wills for family members, naming Trying Together as a beneficiary.
- c. The Community Relations Department may provide donors with suggested bequest language or assistance with other language pertaining to gift designation within Trying Together.
- d. The Community Relations Department may draft and finalize charitable gift annuity contracts, provided the contract does not substantially deviate from approved templates.
- e. No employee of Trying Together shall provide financial planning services for any donor. Prospective donors should be encouraged to seek the assistance of their own financial advisors in matters relating to their gifts and the resulting tax and estate planning consequences. Further, to avoid conflicts of interest or the appearance of improper influence, Trying Together shall not pay legal or other fees for the preparation of a donor's will or living trust that names Trying Together as a beneficiary.



Qualification and Registration

- a. Trying Together is a nonprofit organization as described in section 501(c)(3) of the Internal Revenue Code. Thus, Trying Together qualifies under both federal and state law as a tax-exempt non-profit organization in which charitable contributions are deductible to the full extent of the law for income, gift, and estate tax purposes.
- b. Trying Together's federal tax identification number is: 25-6089906.
- c. Trying Together is registered for the purposes of charitable solicitation in the state of Pennsylvania.

The Development Committee

- a. The Development Committee is charged with the responsibility of reviewing all gifts made to Trying Together.
- b. The Development Committee shall consist of:
 - i. A Trying Together board director and Trying Together leadership responsible for fundraising who will serve as co-chairs;
 - ii. A Trying Together board member from the board finance committee;
 - iii. Other Trying Together board directors who indicate an interest; and
 - iv. One or more designated Trying Together staff responsible for organizational development and fundraising.

Gift Acceptance

- a. Trying Together will make every effort to accommodate and accept all charitable contributions from donors. However, it will not accept gifts that, in the judgment of Trying Together:
 - i. Violate the terms of this policy;
 - ii. Violate a federal, state, or other law;
 - iii. Are too difficult or expensive to administer;
 - iv. Were acquired by other than legal means, or that clear title to the donated asset does not flow directly from the donor to Trying Together;
 - v. Are too restrictive in purpose, or compromise the operational autonomy of Trying Together and its staff;
 - vi. Could create unacceptable liability or cause Trying Together to incur future unanticipated or anticipated expenses;
 - vii. Are for purposes that do not further Trying Together's mission;
 - viii. Could damage the reputation of Trying Together, or are contrary to Trying Together's values;
 - ix. Would jeopardize Trying Together's tax-exempt status; or
 - x. Provide a donor with goods or services of financial value in exchange for the donor's gift, unless such a value is fully disclosed in the time and manner as required under federal and state law and regulations.
- b. If a gift falls into one of the above categories, the Trying Together employee working with the donor will consult with the Director of Community Relations, who will make a final decision regarding gift acceptance, in consultation with the Executive Director and/or the Development Committee as necessary.
- c. The acceptance of a gift does not imply nor mean that Trying Together endorses or approves of the donor's views, opinions, businesses, or other activities.
- d. Please see the [Naming Gifts Policy](#) for information regarding naming gifts.

Gift Agreements

a. General Information

- i. A gift agreement documents the mutual understanding between a donor and Trying Together in relation to the donor's charitable contribution. A formal gift agreement is generally required for new obligations entered into by Trying Together, both for multi-year commitments and outright gifts of \$10,000 or more.
 - A. Multi-year commitments will not be established for total commitments valued below \$5,000 or \$1,000 per year of the length of the commitment.
- ii. Information appearing in a gift agreement includes, but is not limited to:
 - A. the dollar amount of the charitable gift/pledge;
 - B. the purpose and use of the fund if new and any restrictions;
 - C. pledge payment schedule;
 - D. and recognition, as well as any other requirements or obligations agreed upon by the donor and Trying Together.

b. Pledge Payments

- i. Pledge payment periods may be up to five consecutive years, with the first payment scheduled within one calendar year of the date of the gift agreement's execution. Any extension of this payment schedule requires prior approval by the Executive Director or their designee.
- ii. Pledges from individual donors that may be paid in full or in part through a private foundation must be written in the form of a non-binding statement of intention in order to prevent the donor or foundation from potentially violating certain provisions against self-dealing under federal tax laws.
- iii. Corporate matching gifts cannot be applied as pledge payments to an individual's personal pledge commitment.

c. Distribution and Storage of Fully Executed Gift Agreements

- i. For document preservation purposes, Trying Together favors the use of electronic gift agreements and will utilize such agreements in all possible cases.
- ii. In an instance when paper gift agreements must be utilized:
 - A. Two original copies of the gift agreement will be prepared for signing: one for the donor's records, and one for Trying Together's records. Photocopies of signed agreements will not be considered authorized documents.
 - B. Trying Together's original copy and a digitized copy of the fully executed gift agreement will be stored securely by the Community Relations Department in NeonCRM and a designated and locked filing cabinet.

Types of Gifts

a. The following gifts are acceptable:

- i. Cash
- ii. Tangible personal property
- iii. Securities
- iv. Real estate
- v. Stock
- vi. Donor Advised Funds
- vii. In-kind gifts
- viii. In Honor of / In Memory of Tribute Gifts
- ix. Remainder interests in property
- x. Oil, gas, and mineral Interests
- xi. Bargain sales
- xii. Life insurance
- xiii. Charitable gift annuities
- xiv. Charitable remainder trusts
- xv. Charitable lead trusts
- xvi. Retirement plan beneficiary designations
- xvii. Bequests
- xviii. Life insurance beneficiary designations

b. **The following criteria govern the acceptance of each gift form:**

- i. **Cash:** Cash is acceptable in any form. Checks shall be made payable to Trying Together and shall be delivered to the Assistant Director of Development in the Community Relations suite at 5604 Solway Street, Pittsburgh, PA 15217.
- ii. **Tangible personal property:** All other gifts of tangible personal property shall be examined in light of the following criteria:
 - A. Does the property align with the mission and values of Trying Together?
 - B. Is the property marketable?
 - C. Are there any undue restrictions on the use, display, or sale of the property?
 - D. Are there any carrying costs for the property?
 - E. The Development Committee of Trying Together shall make the final determination on the acceptance of other tangible property gifts.
- iii. **Securities:** Trying Together can accept both publicly traded securities and closely held securities.
 - A. Publicly traded securities: Marketable securities may be transferred to an account maintained at one or more brokerage firms or delivered physically with the transferor's signature or stock power attached. As a general rule, all marketable securities shall be sold upon receipt unless otherwise directed by the Development Committee. In some cases applicable securities laws may restrict marketable securities; in such instances, the Development Committee of Trying Together shall make the final determination on the acceptance of the restricted securities.
 - B. Closely held securities: Closely held securities, which include not only debt and equity positions in non-publicly traded companies but also interests in LLPs and LLCs or other ownership forms, can be accepted subject to the approval of the Development Committee of Trying Together. However, gifts must be reviewed prior to acceptance to determine that:
 - I. There are no restrictions on the security that would prevent Trying Together from ultimately converting those assets to cash.
 - II. The security is marketable.

III. The security will not generate any undesirable tax consequences for Trying Together.

- C. If potential problems arise during the initial review of the security, further review and recommendation by an outside professional may be obtained before making a final decision on acceptance of the gift. The Development Committee of Trying Together and legal counsel as needed shall make the final determination on the acceptance of the closely held securities where necessary. Every effort will be made to sell non-marketable securities as quickly as possible.

- iv. **Real estate:** Gifts of real estate may include developed property, undeveloped property or gifts subject to a prior life interest. Prior to acceptance of real estate, Trying Together shall require an initial environmental review of the property to insure that the property is not contaminated with environmental damage. Environmental inspection forms are attached as an appendix to this document. In the event that the initial inspection reveals a potential problem, Trying Together shall retain a qualified inspection firm to conduct an environmental audit. The cost of the environmental audit shall generally be the expense of the donor.
 - A. Where appropriate, a title binder shall be obtained by Trying Together prior to the acceptance of the real property gift. The cost of this title binder shall generally be an expense of the donor.
 - B. Prior to acceptance of the real property, the gift shall be approved by the Development Committee of Trying Together and by its legal counsel as needed. Criteria for acceptance of the property shall include:
 - I. Is the property useful for the purposes of Trying Together?
 - II. Is the property marketable?
 - III. Are there any restrictions, reservations, easements, or other limitations associated with the property?
 - IV. Are there carrying costs, which may include insurance, property taxes, mortgages, or notes, etc., associated with the property?
 - V. Does the environmental audit reflect that the property is not damaged?

- v. **Remainder interests in property:** Trying Together will accept a remainder interest in a personal residence, farm, or vacation home subject to the provisions of the above paragraph on real estate. The donor or other occupants may continue to occupy the real estate property for the duration of the stated life. At the death of the donor, Trying Together may use the property or reduce it to cash. Where Trying Together receives a gift of the remainder interest, expenses for maintenance, real estate taxes, and any property indebtedness are to be paid by the donor or primary beneficiary.

- vi. **Oil, gas and mineral interest:** Trying Together may accept oil and gas property interests, where appropriate. Prior to acceptance of an oil and gas interest, the gift shall be approved by the Development Committee, and if necessary, by the organization's legal counsel. Criteria for acceptance of the property shall include:
 - A. Gifts of surface rights should have a value of \$20,000 or greater.
 - B. Gifts of oil, gas, and mineral interests should generate at least \$3,000 per year in royalties or other income (as determined by the average of the three years prior to the gift.)
 - C. The property should not have extended liabilities or other considerations that make receipt of the gift inappropriate.
 - D. If the interest is a working interest the organization should determine the impact on Trying Together so that it may develop a plan to minimize that impact if accepted.
 - E. The property should undergo an environmental review to ensure that Trying Together has no current or potential exposure to environmental liability.

- vii. **Bargain sales:** Trying Together will enter into a bargain sale arrangement in instances in which the bargain sale furthers the mission and goals of Trying Together. All bargain sales must be reviewed and recommended by the Development Committee and approved by the Executive Director. Factors used in determining the appropriateness of the transaction include:
 - A. Trying Together must obtain an independent appraisal substantiating the value of the property.
 - B. If Trying Together assumes debt with the property, the debt ratio must be less than 50% of the appraised market value.
 - C. Trying Together must determine that it will use the property, or that there is a market for the sale of the property, allowing sale within 12 months of receipt.
 - D. Trying Together must calculate the costs to safeguard, insure, and expense the property (including property tax, if applicable) during the holding period.

- viii. **Life insurance:** Trying Together must be named as both beneficiary and irrevocable owner of an insurance policy before a life insurance policy can be recorded as a gift. The gifts are valued at their interpolated terminal reserve value, or cash surrender value, upon receipt. If the donor contributes future premium payments, Trying Together will include the entire amount of the additional premium payment as a gift in the year that it is made.

If the donor does not elect to continue to make gifts to cover premium payments on the life insurance policy, Trying Together may:

 - A. Continue to pay the premiums.
 - B. Convert the policy to paid-up insurance.
 - C. Surrender the policy for its current cash value.

- ix. **Charitable gift annuities:** Trying Together may offer charitable gift annuities. The minimum gift for funding shall be \$10,000. The Trying Together Executive Director and Development Committee may make exceptions to this minimum. The minimum age for life income beneficiaries of a gift annuity shall be 55. Where a deferred gift annuity is offered, the minimum age for life income beneficiaries shall be 45. No more than two life income beneficiaries will be permitted for any gift annuity.
 - A. Annuity payments may be made on a quarterly, semi-annual, or annual schedule. Trying Together's Executive Director may approve exceptions to this payment schedule.
 - B. Trying Together will not accept real estate, tangible personal property, or any other illiquid asset in exchange for current charitable gift annuities. Trying Together may accept real estate, tangible personal property, or other

illiquid assets in exchange for deferred gift annuities so long as there is at least a five-year period before the commencement of the annuity payment date, the value of the property is reasonably certain, and the Executive Director of Trying Together approves the arrangement.

- C. Funds contributed in exchange for a gift annuity shall be set aside and invested during the term of the annuity payments. Once those payments have terminated, the funds representing the remaining principal contributed in exchange for the gift annuity shall be transferred to a fund as designated by Trying Together or to a specific fund as designated by the donor.
- x. **Charitable remainder trusts:** Trying Together may accept designation as the remainder beneficiary of the charitable remainder trust with the approval of the Development Committee of Trying Together. Trying Together will not accept an appointment as trustee of a charitable remainder trust.
- xi. **Charitable lead trusts:** Trying Together may accept a designation as income beneficiary of a charitable lead trust. The Board of Directors of Trying Together will not accept an appointment as trustee of a charitable lead trust.
- xii. **Retirement plan beneficiary designation:** Donors and supporters of Trying Together shall be encouraged to name Trying Together as a beneficiary of their retirement plans. Such designations shall not be recorded as gifts until such time as the gift is irrevocable; however, the intent of this gift will be recorded in the database of record as reported by the donor. Where the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.
- xiii. **Bequests:** Donors and supporters of Trying Together shall be encouraged to make bequests to Trying Together under their wills and trusts. Such bequests shall not be recorded as gifts to Trying Together until such time as the gift is irrevocable; however, the intent of this gift will be recorded in the database of record as reported by the donor. Where the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.
- xiv. **Life insurance beneficiary designations:** Donors and supporters of Trying Together shall be encouraged to name Trying Together as a beneficiary or contingent beneficiary of their life insurance policies. Such designations shall not be recorded as gifts until such time as the gift is irrevocable, however the intent of this gift will be recorded in NeonCRM as reported by the donor. Where the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.
- xv. **Virtual Currencies:** Trying Together does not accept gifts of virtual currencies.
- xvi. **Employer-Sponsored Matching Gifts**
 - A. A matching gift may be received from a company or a company-funded foundation, matching a gift given to Trying Together by an employee, retired employee, a director of the company, or sometimes the spouse of the employed individual.
 - B. Matching gifts will be credited to the same designation(s) in Trying Together's database of record as the original gift unless restricted by the matching company.
 - C. Matching gifts cannot be entered as a payment on a personal pledge made by an individual, as the funds are not under the direct control of the individual.
 - D. Matching gifts will be hard credited to the company or company-funded foundation with soft credit being given to the individual.
 - E. For the purposes of counting match gifts towards a Trying Together staff member, board member, or other authorized solicitor, soft credited gifts will be counted.

Gifts from Trying Together Staff

Trying Together is grateful for gifts from members of its staff. Trying Together recognizes that employees may wish to make gifts in support of programs they oversee or are responsible for administering. Due to IRS regulations, in order for a gift to qualify for a charitable deduction, the donor may not personally benefit from and control these gifts. Therefore, staff who make a gift to such a program may not authorize the use of those gifts for personal benefits or uses such as support for:

- a. Their salary;
- b. Consumer goods to be used by them;
- c. Their professional activities;
- d. Personal travel by them; or
- e. To provide financial benefit to them, or to a close relative.

Anonymous Gifts

As a general rule, Trying Together does not accept anonymous gifts. However, a donor's record may be marked anonymous upon approval of the Director of Community Relations. The anonymity of a gift might be granted for a donor who wishes to protect their privacy; however, these donors are not anonymous to the Executive Director, Assistant Director of Development, or Director of Community Relations. In addition, a gift might be marked temporarily anonymous until such time as it is publicly announced or recognized.

- a. Upon approval from the Executive Director, the Director of Community Relations will inform the Development Committee of the decision and the rationale for anonymity.

Gift Entry Receipts

- a. All philanthropic commitments to Trying Together must be processed by and credited to the donor in NeonCRM through Trying Together.
- b. IRS regulations require Trying Together to issue a written receipt to every donor who makes a gift valued at \$250 or more. The Community Relations Department will provide donors to Trying Together a gift receipt that is prepared in accordance with applicable government requirements. No other organization department should issue a gift receipt.
- c. Unlike the acknowledgment provided for monetary donations, in-kind donations leave the donor responsible for providing the fair value of the contribution. By law, Trying Together actually can't provide the value of the donation for the donor, although we can provide a good-faith estimate.
 - i. Our in-kind donation acknowledgment may look something like this:
 - A. *Thank you for your generous contribution of [item description] that [organization name] received on [date]. This generous gift will help further the mission of our organization. No goods or services were provided to you in exchange for this donation.*
- d. The Assistant Director of Development must have, at a minimum, the following information to record a gift and issue a receipt:
 - i. Name of the donor(s)
 - ii. Address of the donor(s)
 - iii. Email address of the donor(s)
 - iv. Phone number of the donor(s)
 - v. Date of the gift
 - vi. Description of the gift
 - vii. Amount of the gift
 - viii. Statement of donor intent and/or campaign name

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- e. Optional information to record a gift and issue a receipt may include:
 - i. Demographic information
 - f. In addition to a tax receipt, certain gifts and gifts at \$500 and above will also be acknowledged with a thank-you phone call.
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Gift Counting and Reporting

- a. **Federal and State Reporting Requirements**

Trying Together complies with all federal and state requirements on the reporting of gift activity, including gifts from foreign sources.
 - b. **Adherence to Industry Standards**

To ensure the highest possible gift crediting and campaign counting integrity, all charitable contributions to Trying Together will be counted and recorded in Trying Together database of record in accordance with the standards set forth by the AFP.
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Types of Gift Reporting

- a. **Fiscal Year Cash and New Fundraising Commitments Reporting**
 - i. These reports display year-to-date cash and/or new fundraising commitments for a specific fiscal year only (July 1 to June 30) on a quarterly-basis to coincide with Board of Director meetings.
 - A. Fiscal year cash reports reflect tangible asset transfers to Trying Together (e.g., outright cash gifts, pledge payments, and realized bequests).
 - B. New fundraising commitment reports reflect new pledges to Trying Together, including planned gifts and corporate sponsorships. These reports highlight the impact of donor commitments to Trying Together, including those that will be realized in the future.
 - b. **Multi-Year or Special Campaign Reporting**
 - i. Campaign reporting differs from fiscal year reporting in that fundraising totals span more than one fiscal year. Campaign gift counting periods are recommended by the Executive Director, in consultation with the Director of Community Relations, and approved by Trying Together's Board of Directors. The principles for counting gifts during a campaign include, but are not limited to, the following:
 - A. Gifts and pledges received or committed to during the campaign period are counted in campaign totals.
 - B. Certain gifts or pledges received or committed prior to the start of the campaign period may be counted only if the gift or pledge was not counted in a previous campaign, and has been approved for campaign counting by the Director of Community Relations.
 - C. The following guidelines apply to the campaign counting of documented bequest intention (BQI) commitments during the campaign:
 - I. If the donor is age 60 or older, the BQI will be counted at face value.
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- II. If the donor is younger than age 60, but will be age 60 or older by the end of the campaign period, the BQI will be counted at face value.
 - III. If the donor will not be age 60 or older by the end of the campaign, then the BQI will be discounted based on the donor's age at the end of the campaign period.
 - D. The value of any canceled or unfulfilled gift or pledge will be subtracted from campaign totals in the time period the original gift or pledge was recorded.
- iii. Gift revenue accounted for in Trying Together's financial accounting system and presented in Trying Together's audited consolidated financial statements is in accordance with US GAAP and may differ from gifts included in Development reporting for a number of reasons, including but not limited to:
 - A. transfers of assets not recognized as gifts in Trying Together's financial accounting system;
 - B. gifts recognized in different periods than in Development reporting; and
 - C. gifts reported at different amounts based on differing methodologies used to value gifts in Trying Together's financial accounting system and Development reporting.

c. **Gift Recognition Reporting**

- i. The Community Relations Department produces a bi-annual Community Report demonstrating the impact donors have beyond the legal credit assigned based on IRS regulations. These reports may include the totals of donors' cash gifts, as well as pledges and soft credit (e.g., donations through donor-advised funds, matching gift companies, and related family foundations). In addition, the face value of documented bequest intentions may be included regardless of the donor's age.
- ii. The Community Relations Department and Assistant Director of Development also produce quarterly reports that may be used to help determine donor eligibility for various forms of recognition (e.g., giving societies), among other purposes.

d. **Clarification on Differences between Financial Accounting & Reporting and Advancement Reporting**

- i. It is important to clarify the distinction between financial accounting, which underlies the financial reporting of gifts following accounting principles generally accepted in the United States of America ("US GAAP") established by the Financial Accounting Standards Board (FASB), and Development reporting, which is a measure of fundraising activity in accordance with standards set forth by the AFP and approved by the Director of Community Relations and Development Committee. This policy focuses on Development reporting, not financial accounting and reporting.
- ii. The Community Relations Department tracks all outright gifts, pledges, and planned gifts received. The intent of Development reporting is to reflect the total impact of fundraising efforts by representing all gifts, including the value of pledges and planned gifts, at both present and future values.

Miscellaneous Provisions

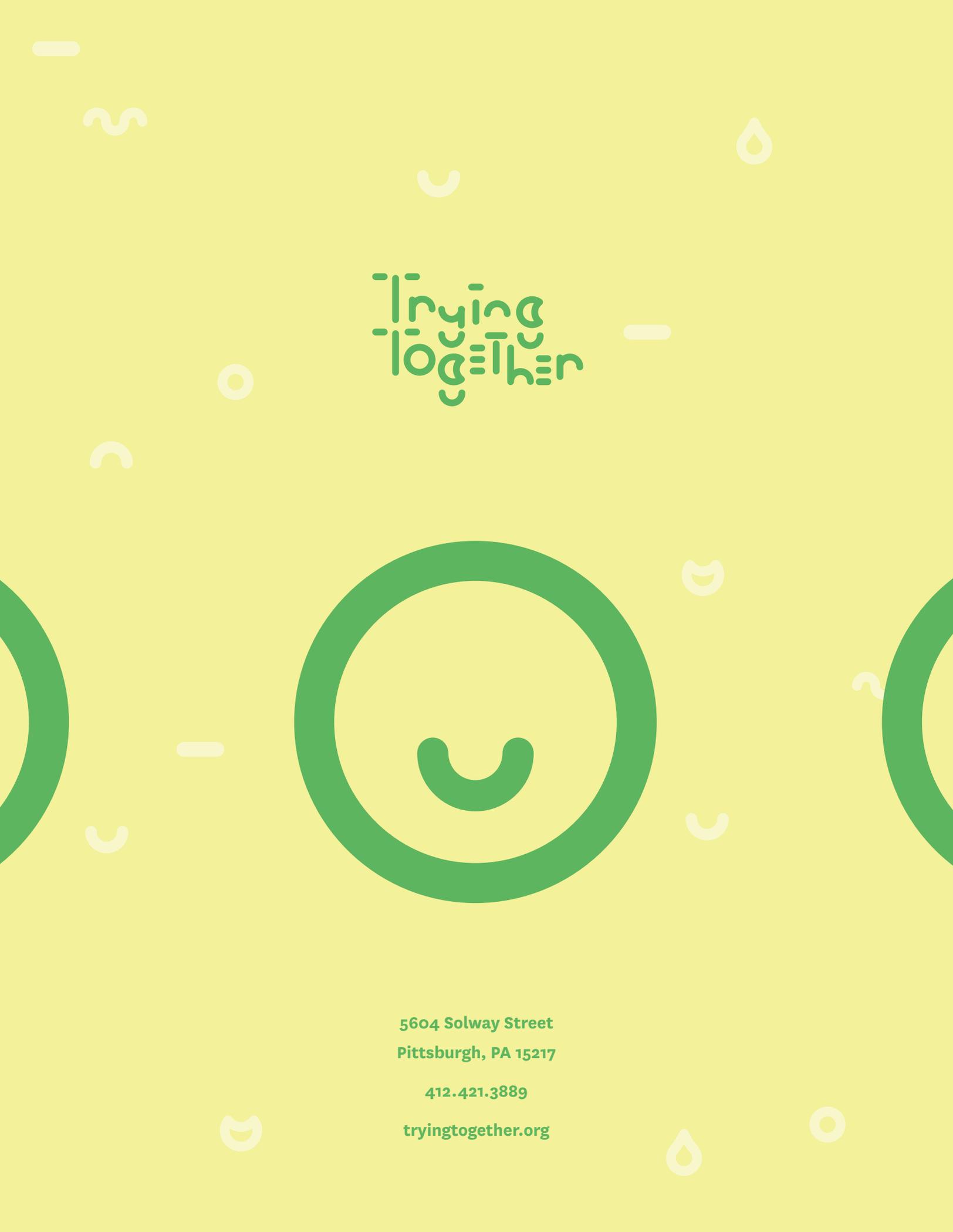
a. **Securing appraisals and legal fees for gifts to Trying Together:** It shall be the responsibility of the donor to secure an appraisal (where required) and independent legal counsel for all gifts made to Trying Together.

b. **Valuation of gifts for development purposes:** Trying Together shall record a gift received at its valuation for gift purposes on the date of the gift.

c. **Responsibility for IRS filings upon sale of gift items:** The Development Committee of Trying Together is responsible for filing IRS Form 8282 upon the sale or disposition of any asset sold within two years of receipt where the charitable deduction value of the item was \$5,000 or greater. Trying Together must file this form within 125 days of the date of sale or disposition of the asset.

- i. [Form 8282](#) with filing instructions is attached as an appendix to these policies.

Exceptions to Trying Together's Gift Acceptance, Counting, and Reporting Policy may be granted by the Director of Community Relations or his/her designee(s), in consultation with the Executive Director and other members of the Board of Directors, as necessary.

The background is a solid light green color. Scattered throughout are various white icons: horizontal bars, wavy lines, circles, and teardrop shapes. In the center of the page is a large, thick green smiley face. The text 'Trying Together' is written in a green, rounded, sans-serif font, with the 'y' in 'Trying' and the 'y' in 'Together' having a small white dot above them.

Trying
Together

5604 Solway Street
Pittsburgh, PA 15217

412.421.3889

tryingtogether.org