

Policy Type: Development Policy

Policy Title: Gift Acceptance and Acknowledgement

Policy subject to change at the sole discretion of the Foundation Board of Directors, including appendices.

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Purpose of the Gift Policy

The purpose of these fund and gift acceptance policies is to advance the Community Giving Foundation's (the "Foundation" or "CGF") mission of connecting donor interests to community needs and opportunities utilizing community knowledge and leadership. By providing guidelines for accepting various types of gifts for different types of funds, these policies are designed to serve the best interests of the Foundation, donors who support the Foundation's funds and programs through charitable gifts, and a healthy and caring community. These policies are established to assure that each gift to the Foundation is structured to provide maximum benefits to the community, the donor, the Foundation and the beneficiaries of the Foundation's charitable programs and activities.

Standards for Donor Relations

The Foundation is committed to the highest ethical standards of philanthropy and development. In all transactions between potential donors and the Foundation, the Foundation will aspire to provide accurate information and full disclosure of the benefits and liabilities that could influence a donor's decision, including with respect to the Foundation's fees, the irrevocability of a gift, prohibitions on donor restrictions, items that are subject to variability (such as market value, investment return, and income yield), the Foundation's responsibility to provide periodic financial statements with regard to donor funds, and investment policies and other information needed by donors to make an informed choice about using the Foundation as a vehicle of charitable gifts. **In addition, all donors will be strongly encouraged to discuss their gifts with their own financial and tax advisors before signing any gift agreement.** The role of the Foundation's staff is to inform, guide, and assist the donor in fulfilling his or her philanthropic goals, without pressure or undue influence. The information we provide is not intended as legal, tax, or investment advice.

The Foundation recognizes the paramount role of donors and their gifts to the Foundation in executing its charitable mission. In carrying out the Foundation's development program, staff will recognize and acknowledge donors in appropriate ways, both publicly and privately, subject to the Foundation's Policy on Confidentiality. Donors reserve the freedom to determine the degree and type of recognition that they prefer and the Foundation respects the confidentiality of donors who do not wish to be publicly recognized. Please refer to the Donor Bill of Rights (Appendix A).

Funds

While the Community Giving Foundation welcomes gifts of all sizes, our primary "line of business" is the creation of named endowment funds. Named endowments are established with gifts of \$10,000 or more depending on the fund type. They may be created with gifts of a smaller amount if there is a plan in place to bring the endowment to our required minimum. No grants may be made from any fund until the minimum is

reached. Exceptions are subject to the approval of the Foundation's President/CEO. As a service to our donors, CGF also offers non-endowed funds which are pass through funds. Fees for these funds are addressed in the Fee Policy.

For administrative ease, CGF has developed standard forms of fund agreements and other documents to assist donors and their advisors through the fund establishment process. Funds and gifts can be established or made in honor or memory of someone.

Types of Funds:

Unrestricted Funds

These funds are typically created by donors with broad charitable interests. They offer current and future trustees of the Foundation maximum flexibility to respond to the changing needs of the community, emergencies and to support innovative responses to community problems, giving the Foundation the discretion on the use of available grant dollars. These funds are sometimes referred to as General Charitable Purpose Funds.

Donor Advised Funds

These funds are a flexible, personalized way for donors and corporate donors to support nonprofit organizations in the Central Susquehanna region or a more broadly defined area. It allows donors to make a charitable contribution, receive an immediate tax deduction and then recommend grants from the fund over time.

Field of Interest Funds

Supports a broad area of charitable interest, such as the environment, the arts, or education. The Foundation awards grants to charitable programs within the field of interest and has the flexibility to respond to changing opportunities within that field. Donors may decide to provide support in the Central Susquehanna region, a particular locality, or elsewhere.

Scholarship Funds

Donors may create post-secondary scholarship funds to support students within the community served by the Foundation who attend qualified educational institutions. Guidelines for candidate selection and award can be determined by the donor including the class and nature of the award (particular field, school, class of student, etc.).

Designated Funds

These funds are normally created to perpetually benefit one or more specific charitable organizations. Grants will be made in the name of the fund so long as the organization remains charitable, in operation and is consistent with its original purpose.

Community Impact Funds

Established at CGF by groups that want to undertake broad-based community fundraising to support their work. These funds require extra administrative

support, therefore CGF staff would discuss your plans so that appropriate fees and processes can be determined. Based on this discussion, the Foundation reserves the right to respectively decline the fund establishment.

Agency Funds

Restricted funds for the benefit of a designated 501 (c)(3) not-for-profit organization or government entity. An agency endowment fund may be created by the organization or a donor in partnership with the organization.

Fund Amendments

Fund amendment consideration will be reviewed by the President/CEO. If necessary and under certain circumstances (i.e. fund type, fund closure, or exercise of variance power), the President/CEO may forward amendment requests to the Board of Directors for approval.

Variance Power

The Foundation has the power to modify any restriction or condition on the distribution of funds for any specified charitable purpose or to any specified organization if, in the sole judgment of the governing body, such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community or area served. The Foundation has the ability to address these situations through exercising its variance power. This power gives the Foundation's board the ability to make changes to a fund when its purpose is no longer necessary, can no longer be fulfilled, or has become inconsistent with the charitable needs of the community. This power to update funds helps protect donors by avoiding the need for complex and costly legal proceedings.

Gift Administration and Acceptance

Purposes of Gifts:

- The purpose of each gift to the Foundation must fall within the Foundation's charitable purpose.
- The Foundation cannot accept any gift that will be directly or indirectly subject to any material restriction or condition by the donor that prevents the Foundation from freely and effectively employing the gift assets or the income from such assets to further its charitable purposes.
- The Foundation reserves the right to reject any gift that might place the other assets of the Foundation at risk or that is not readily convertible into assets that fall within the Foundations investment guidelines.

- The Foundation may also decline a gift if it is not able to administer the term of the gift in accordance with the donor's wishes.

Authority to Accept Gifts

Foundation officers or employees designated by the Community Giving Foundation may review and consider acceptance, for and on the Foundation's behalf, any of the following:

- Cash and Cash Equivalent
- Publicly-Traded Securities
- Real Estate
- Closely-Held Stock and S Corporation Stock
- Tangible Personal Property
- In-Kind Donations
- Gifts Through Payroll Deduction
- Gifts Through Pledges
- Life Insurance
- Planned Giving
 - Bequests
 - Retirement Plans or Individual Retirement Accounts
 - Life Income Gifts
- Illiquid Assets

Gifts may require third party involvement to determine the value of the gift and the process for liquidating. When appropriate, staff will seek the advice of legal counsel in matters pertaining to gift acceptance. Foundation staff will immediately notify donors if a gift is not accepted.

Investment of Gifts

In making a gift to the Foundation, the donor gives up all rights, title and interest to the assets contributed. In particular, the donor relinquishes the right to choose investments and investment managers, brokers, or to veto investment choices for the contributed assets. All gifts are irrevocable.

Costs of Accepting and Administering Gifts

Generally, costs associated with the acceptance of a gift, such as the donor's attorneys' fees, accounting fees, and appraisal and escrow fees, are borne by the donor. The direct costs of administering gifts are generally paid out of the assets of the individual funds. Custodial, investment, and administrative fees are paid from the respective funds in accordance with the Foundation's guidelines and fee schedules. The Foundation reserves the right to assess a set-up fee.

Gift Acknowledgments

- The Foundation will acknowledge all gifts in the form of a letter, receipt or email.
- The normal process the Foundation will utilize is to record the gift on the date received. It is our practice to provide an acknowledgement to the donor within a reasonable timeframe upon receipt.
- Typically, the person or company who is acknowledged is the name that appears on the check or the cash receipt.
- Gifts of cash (cash/check) from multiple donors submitted by one person will be acknowledged as “Friends of the Fund”.
- Gifts received by staff outside of regular business hours, including online donations, will be processed and date stamped the next business day.
- Donors who give regularly throughout a calendar year can request to only receive one end-of-year acknowledgement for total gifts received, instead of an acknowledgement for each individual gift.
- A Cash Receipt and Acknowledgement Form (Appendix B) will be completed for gifts of Cash (actual money in the form of bills/coins) given to the Foundation in-person. A completed copy will be given to the donor to serve as the gift acknowledgment.
- An In-Kind Donation Form and Receipt (Appendix C) will be completed for in-kind gifts. A completed copy will be given to the donor to serve as the gift acknowledgement.

Types of Gift Assets

Cash and Cash Equivalent

The Foundation accepts gifts of cash

- In currency of the United States;
- By checks made payable to the Foundation or the component fund; or
- By credit cards.

Publicly-Traded Securities

General. The Foundation accepts gifts of marketable, publicly-traded stocks and bonds. As a general rule, publicly-traded stocks and bonds contributed to the Foundation will be redeemed or sold through the Foundation’s third-party asset manager as soon as practicable (See Appendix D). All proceeds from such redemption or sale, less commissions and expenses, are then credited to the component fund to which the stocks or bonds were originally contributed. The Foundation may accept gifts of publicly-traded

Gift Acceptance and Acknowledgement Policy

stocks and bonds in any amount to any existing fund. However, gifts to establish a new component fund at the Foundation must meet the applicable minimum funding requirement.

Real Estate

General. This policy applies to all gifts of real property, including outright gifts of residential and commercial property and farmland; bargain-sale transactions; and gifts of remainder interests in which the donor retains a life estate. The Foundation does not accept gifts of time shares.

Donors considering making a bequest of property to CGF are advised to first obtain CGF's consent to accept the property before the will is drafted.

Gifts of real property must be reviewed by the Audit and Finance Committee. Subject to the Committee's approval, the Foundation may accept gifts of real property to any fund. Gifts to establish a new component fund at the Foundation must meet the applicable minimum funding requirement. In deciding whether to accept real property gifts the Foundation will:

- Determine whether the real estate gift is an acceptable minimum value.
- Confirm that the donor has legal capacity and is entitled to convey the property through copies of deed, title report, etc., provided by donor.
- Determine whether, if property is encumbered by debt, the debt is of a level that will not unduly burden the Foundation or adversely affect the marketability of the property.
- Perform a market and financial analysis prior to acceptance of the gift to determine whether the gift is a financially sound acquisition.
- Weigh its ability to manage commercial property for the time necessary to sell the property. For example, income producing property may subject the Foundation to unrelated business income tax and/or other types of expenses, including but not limited to, upkeep of land, maintenance of buildings and management of property.
- Evaluate whether any restrictions on the gift desired by donor will jeopardize the classification of such gift as charitable.

Appraisal. Each gift of real property giving rise to a charitable deduction of more than \$5,000 must be appraised in accordance with federal tax law. The donor will be responsible for obtaining such appraisal.

Distributions. Distributions from a component fund that consists entirely of real property are limited to the net income generated by the property less fees assessed by the Foundation and any unrelated business tax imposed thereon.

Liquidation. The Foundation will generally seek to sell real property as soon as possible and generally will not accept gifts that cannot be liquidated within three years.

Procedures for Accepting Gifts of Real Property. Donors will provide the information and documents requested in the Real Property Donation Checklist (Appendix E) at the earliest possible time prior to the acceptance of the gift. The Foundation may request additional information, documents, or legal counsel, when necessary to its evaluation of the proposed gift.

Whenever possible, a member of the Foundation staff or an authorized representative will visit the property to determine its nature and type and to identify any potential problems not evident from information supplied by the donor that might hinder or prevent the Foundation's sale of the property.

Environmental Assessment. Donors will provide at least a Phase I Environmental Report with disclosure of any environmental problems or statement that none exists.

Closely-Held Stock and S Corporation Stock

General. Donors may make gifts of closely held securities or limited partnership interests, ordinarily those interests held in a family business, holding company, etc. The Foundation will accept such gifts so long as there is no assumption of liability by the Foundation. Gifts of closely-held and S corporation stock must be reviewed by the Audit and Finance Committee. Subject to the Committee's approval, the Foundation may accept gifts of closely-held or S corporation stock in any amount to any existing fund. Gifts to establish a new component fund at the Foundation must meet the applicable minimum funding requirement.

Appraisal. The gift of closely held stock or any other business-related interest must be accompanied by a certified appraisal of the interest's fair market value, an expense assumed by the donor.

Liquidation. The Foundation will generally seek to redeem or sell closely-held or S corporation stock contributed as soon as possible and generally will not accept gifts that cannot be liquidated within three years.

Tangible Personal Property

General. The Foundation accepts gifts of personal tangible property (e.g., artwork, coin collections, jewelry) only if: (a) the Foundation determines that the property will be used in furtherance of the Foundation's exempt purposes or (b) the Foundation will be able to sell the property. If the property is to be sold, the Foundation will accept the gift only if it has sufficient value to justify the expenditure or resources required for such sale. The Foundation may accept gifts of personal tangible property in any amount to any existing fund. Gifts of tangible personal property to establish a new component fund at the Foundation must meet the applicable minimum funding requirement.

Appraisal. Each gift of personal tangible property for which the donor expects a charitable deduction exceeding \$5,000 must be appraised in accordance with federal tax law. The donor will be responsible for obtaining and paying for such appraisal. A completed IRS Form 8283 (Non-Cash Charitable Contributions") must accompany the gift.

Gift Acceptance and Acknowledgement Policy

Procedures for Accepting Personal Tangible Property. The following procedures apply to all proposed gifts of personal tangible property:

- The Foundation will review all prior appraisals and authentication documents, if any, relating to the property.
- If the property is to be sold, the Foundation will ascertain the market for such property and estimate the costs to be incurred in connection with the sale as well as the costs of holding the property prior to sale.
- All costs incurred by the Foundation in connection with the holding and sale of the property shall be charged against the sale proceeds, with the balance being credited to the fund to which the property has been contributed.

In-Kind Donations

In-kind donations are those donations made with goods and services rather than money (cash), typically to support event fundraising. By law, nonprofit organizations cannot provide a donor with the dollar value of an in-kind gift. This is the responsibility of the donor. Generally, the fair market value of a gift-in-kind is deductible.

Because charitable donations are tax-deductible for the donor and reportable by the nonprofit organization, a donation receipt must include specific information about the donation and what the donor received in return:

- An in-kind donation will receive a gift acknowledgment receipt from the Foundation noting the item received without a value.
- If the value of a gift is \$500 or more, the Internal Revenue Service requires donors to file IRS Form 8283 and comply with its regulations pertaining to non-cash charitable contributions.
- If the donation is valued at more than \$5,000, the donor must obtain a qualified appraisal (at the donor's expense) and submit an appraisal summary with the return claiming the deduction. A copy of the appraisal must also be given to CGF.

The summary above is based on Internal Revenue Service publications and provides basic guidelines regarding tax deductions for gifts-in-kind. This summary is not intended to serve as a complete account of the requirements or limitations covering tax-deductible gifts.

A company's charitable donation of its products can qualify for a charitable deduction. However, limitations exist on what and how much can be deducted. The value of staff time donated to a nonprofit organization is not deductible, although out-of-pocket expenses (gas, mileage, meals, etc.) for such volunteer work can be deducted within certain limits.

See In-Kind Donation Form and Receipt (Appendix C).

Gifts Through Payroll Deduction

CGF Fundholders may make gifts to their fund(s) via payroll deduction subject to the following:

- CGF will record payroll deduction gifts no more frequently than bi-weekly. If a company is on a weekly payroll cycle, the gifts should be sent to CGF monthly.
- Gift amounts must be at least \$5 or greater per individual per fund per payroll.
- CGF should be mailed a check for the gift along with detail of the individual contributors.
- A payroll deduction form, as reviewed and approved by the Foundation, should be completed and signed by each donor. Form will indicate fund, gift amount, purpose, donor name recognition and donor contact information.
- CGF will only acknowledge the 26 calendar year payroll deductions on an annual basis in January of the following year.

Gifts Through Pledges

CGF fundholders may make gifts to fund(s) via annual pledges subject to the following generally accepted accounting principles:

- The entire pledge is recognized as revenue in the year that the pledge is made and is added to the fund balance at the time of the pledge. A pledge form is signed and receipt of the pledge is issued to the donor.
- When a cash gift is received, it is applied as a reduction to the receivable balance and an acknowledgement is sent to the donor.
- Individual pledges shall not exceed a five-year commitment.
- The Foundation will send out two pledge reminder notices. If payment has not been received after the second notice, the Foundation will have a discussion with the fundholder prior to cancelling the remaining pledge.

Life Insurance

General. The Foundation may accept gifts of life insurance policies so long as: (a) the policy is not encumbered (i.e., there is no outstanding loan against the policy); and (b) the Foundation is made the policy's owner and primary beneficiary. When premium payments can no longer be made because there is insufficient value in the policy to keep

it in force, or because the Foundation chooses to discontinue premium payments, the policy will be surrendered. The Foundation may accept gifts of life insurance policy in any amount to any existing fund. Gifts of life insurance policy to establish a new component fund at the Foundation must meet the applicable minimum funding requirement.

Appraisal. Each gift of life insurance policy giving rise to a charitable deduction of more than \$5,000 must be appraised in accordance with federal tax law.

Planned Giving

These are gifts whose benefit does not fully accrue to the Foundation until some future time, and/or whose benefits are split with non-charitable beneficiaries. Foundation representatives are authorized to solicit direct charitable gifts through wills, as well as contributions to establish gift annuities or charitable trusts. The Foundation will work closely with donors and confer with financial advisors, at the request of the donors, to realize these gifts. In cases where the gifts are complex, the President/CEO may seek assistance from the Audit and Finance Committee.

Legacy Society

Donors who have made a planned gift commitment have the option of being recognized in the Foundation's Legacy Society. A form is available for donors to complete (Appendix F).

Bequests

The Foundation accepts bequests from donors who have directed in their wills that certain assets be transferred to the Foundation and honors the wishes of the donor as expressed, but reserves the right of refusal as necessary and appropriate. The Foundation may not be named as Executor for a donor in his/her will and will not serve if named. The Foundation may create a named fund in memory of the donor, if there is no stipulation for anonymity.

Retirement Plans or IRA Accounts

Donors may make lifetime gifts of retirement assets or name the Foundation as the beneficiary of their plan. Retirement plans include, but are not limited to, Individual Retirement Accounts (IRA), 401(k), 403(b), and defined contribution plans.

Life Income Gifts

The Foundation will work closely with donors to implement planned giving options that provide income to a donor or his/her designees, as well as financial benefit to the Foundation (split-interest gifts). Options include:

- **Charitable Remainder Trusts (CRT).** This trust makes payments to one or more beneficiaries for their lifetimes, or for a fixed term, or a combination of both. Assets are put into a trust, beneficiaries are paid, and when the trust term ends, the remainder in the trust passes to the Foundation for its charitable purposes. The donor names a Trustee to manage the trust and determines whether

the payout will be fixed (a charitable remainder annuity trust (CRAT)) or variable (a charitable remainder unitrust (CRUT)). Trusts can be set up during the donor's lifetime or by will. The Foundation encourages donors to consult their own legal counsel and tax advisors to create a charitable remainder trust. At the donor's request, the Foundation will confer with his/her advisors to assist in establishing the trust from which it will ultimately benefit. The Foundation will not serve as Trustee of the trust.

- **Charitable Lead Trust (CLT).** This trust first makes distributions to the Foundation for a specified period, with the remainder reverting to the donor or another beneficiary at the end of the period. It may be set up during one's lifetime or in a will. The Foundation will work closely with the donor and/or his advisor to create the trust, but will not serve as Trustee.
- **Charitable Gift Annuity (CGA).** This planned gift is based on a gift of cash or securities in exchange for lifetime income, either immediate or deferred, to the donor. It is a contract between the donor and the Foundation and is backed by our total assets. The gift is in part a charitable gift and in part the purchase of an annuity.
- **Life Estate.** A donor may wish to contribute a personal residence or farm to the Foundation and retain the right to use the property until death. Upon the donor's death, the Foundation owns the entire interest in the property.

Illiquid Assets

The Foundation's general policy is to liquidate all gifts promptly. On occasion, the staff may decide that it will not liquidate certain gifts immediately. Factors considered include:

- Market conditions – a gift may be retained for a reasonable period of time if the likely sales price would be substantially less than the asset's real value. Similarly, a large block of stock might be sold over a period of time in order not to artificially depress the price.
- Use by the Foundation – the Foundation may elect to keep gifts that it will employ directly in furtherance of its exempt purposes. For example, the Foundation might keep real property that it will use as its offices.
- Desirability as an investment – on rare occasions, the Foundation may be given property that it wishes to retain as an investment. Considerations in this decision include the projected return and how the asset fits into the Foundation's investment portfolio.

If a fund's illiquid assets do not generate a sufficient return to permit grantmaking that is consistent with the assets' value, the Foundation will seek an additional gift of cash or marketable securities to allow the fund to begin making distributions.

Excess Business Holdings

The Pension Protection Act of 2006 amended section 4943 of the Internal Revenue Code to limit ownership of closely held business interests in a donor advised fund. A fund's holdings, together with the holdings of disqualified persons (donor, advisor, members of their families and businesses they control) may not exceed any of the following:

- 20% of the voting stock of an incorporated business.
- 20% of the profits interest of a partnership, joint venture, or the beneficial interest in a trust or similar entity.
- Any interest in sole proprietorship.

These limitations do not apply if the donor-advised fund holds an interest that does not exceed two percent of the voting stock and two percent of the value of the business. Donor-advised funds receiving gifts of interests in a business enterprise have five years from the receipt of the interest to divest holdings that are above the permitted amount, with the possibility of an additional five years if approved by the Secretary of the Treasury. To prevent a violation of these rules, it is the Foundation's policy to divest itself of such holdings within five years from the date the Foundation acquired the asset. If that is not possible, the asset will be transferred to a new or existing fund that is not an advised fund.

Because they are not "business enterprises," the rule will not apply to most gifts of real property, although undeveloped land may become a business enterprise under some circumstances. Interests in investment partnerships and LLCs—including family partnerships, hedge funds, REITs, and so forth—are excluded from the definition of business enterprise if 95 percent or more of the entity's income is from passive sources. Examples of other property gifts that are excluded because they are not business enterprises include: oil and gas interests (non-working); life insurance; tangible personal property (if it is not inventory); and remainder interests in personal residences and farms.

APPENDICES

- A. A Donor Bill of Rights
- B. Cash Receipt and Acknowledgement Form
- C. In-Kind Donation Form and Receipt
- D. Stock Transfer Form
- E. Real Property Donation Checklist
- F. Legacy Society Form

*Note: Forms may change and be revised as necessary.
Gift Acceptance and Acknowledgement Policy*

Appendix A - A Donor Bill of Rights

The Donor Bill of Rights was created by the Association of Fundraising Professionals (AFP), the Association for Healthcare Philanthropy (AHP), the Council for Advancement and Support of Education (CASE), and the Giving Institute: Leading Consultants to Non-Profits. It has been endorsed by numerous organizations.

The Donor Bill of Rights

Philanthropy is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To assure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the not-for-profit organizations and causes they are asked to support, we declare that all donors have these rights:

- I. To be informed of the organization's mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
- II. To be informed of the identity of those serving on the organization's governing board, and to expect the board to exercise prudent judgment in its stewardship responsibilities.
- III. To have access to the organization's most recent financial statements.
- IV. To be assured their gifts will be used for the purposes for which they were given.
- V. To receive appropriate acknowledgement and recognition.
- VI. To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.
- VII. To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
- VIII. To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.
- IX. To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.
- X. To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

Appendix B



Cash Gift Acknowledgement Receipt

Date: _____

From (Donor): _____

Purpose/Fund: _____

Amount: \$ _____

Amount of goods or services received for donation or N/A:

\$ _____

Goods and Services Description:

Signatures:

Community Giving Foundation
Employee

Cash Received From

Cash forwarded to and verified by:

Chief Financial Officer

- If CFO is unavailable, forward cash to CEO with original Cash Receipt. Provide copy to CFO Office.
- Upon Community Giving Foundation processing, a copy of this receipt will be provided to the donor to serve as the gift acknowledgement.

Community Giving Foundation
725 West Front Street, Berwick, PA 18603 | csgiving.org | 570-752-3930

All contributions are administered through the Community Giving Foundation, a 501(c)(3) nonprofit organization, and are tax deductible to the extent provided by law. IRS regulations require us to state that no goods or services, unless noted above, were provided in consideration for your gift and the Foundation has exclusive legal control over the contributed assets. The official registration and financial information of the Community Giving Foundation may be obtained from the PA Dept. of State by calling toll free, within PA, 1-800-732-0999.
Registration does not imply endorsement.

CGF Cash Receipt April2021 kgs

Appendix C

Community Giving Foundation

(Formerly Central Susquehanna Community Foundation)

725 West Front Street, Berwick, PA 18603

P 570-752-3930 • F 570-752-7435

IRS 501(c)3 EIN 23-2982141



IN-KIND DONATION FORM AND RECEIPT: To Be Completed By Donor

Fund Name: _____ Date: _____

Event Name: _____

Description of item/services (include quantities): _____

- Donor's Estimated Fair Market (FMV) value: \$ _____
(The Estimated Fair Market Value must be completed by the donor. The Foundation cannot place a FMV amount or interpret the value of any non-financial donations).

Or

- Total of Attached Copies of Receipts: \$ _____

Individual or company name: _____

Contact name: _____

Name to appear for public recognition purposes: _____

Address: _____

City: _____ State: _____ Zip: _____

Telephone: _____ Email: _____

Signature: _____ **Date:** _____

Upon the Foundation's processing, a copy of this receipt will be provided to the donor to serve as the gift acknowledgement.

To be completed by Foundation Staff:

Date received: _____ Staff Signature: _____

The Neighbors Helping Neighbors is a fund of Community Giving Foundation: Danville, an affiliate of the Community Giving Foundation. All contributions are administered through the Foundation, a 501(c)(3) organization, and are tax deductible to the extent provided by law. For gifts of \$500 or more, the Internal Revenue Service requires donors to file IRS Form 8283 and comply with its regulations pertaining to non-cash charitable contributions. IRS regulations require us to state that no goods or services were provided in consideration for your gift and the Foundation has exclusive legal control over the contributed assets. The official registration and financial information of the Community Giving Foundation may be obtained from the PA Dept. of State by calling toll free, within PA, 1-800-732-0999. Registration does not imply endorsement.

Appendix D



Community Giving
FOUNDATION™

Delivery Information – Page 1

Donor Name: _____

Donor Address: _____

Fund Name: _____

Expected Date of Gift: _____

Delivering Broker/Institution:

Name: _____

DTC Participant #: _____

Contact Name: _____

Contact Phone Number: _____

Stock Information

Name of Stock: _____

of Shares: _____

Stock Symbol: _____

Delivery Instructions – Please see page 2

The Community Giving Foundation investments are overseen by Wilmington Trust Investment Advisors, Inc., a division of Wilmington Trust, and part of the M&T Bank corporate family.

Contact Information: Renee A. Buchner

Vice President | Wilmington Trust, N.A.

Wealth Advisory | Senior Wealth Fiduciary Advisor

101 West Third Street, 4th Floor, Williamsport, PA 17701

570-327-2992 | (F) 570-327-2115

rbuchner@wilmingtontrust.com

Community Giving Foundation

725 West Front Street, Berwick, PA 18603 p 570.752.3930 f 570.752.7435 csgiving.org

Affiliate Foundations

Berwick · Bloomsburg · Danville · Selinsgrove · Sunbury

Contributions are tax deductible to the extent provided by law. IRS regulations require us to state that no goods or services were provided in consideration for your gift and the Community Giving Foundation has exclusive legal control over the contributed assets. The official registration and financial information of the Community Giving Foundation may be obtained from the PA Dept. of State by calling toll free, within PA, 1-800-732-0999. Registration does not imply endorsement.



Delivery Instructions

Please reference the Wilmington Trust Account Name and Number with each transfer.

Wilmington Trust Account Name: CGF IMA

Wilmington Trust Account #: 123663-000

NOTE: Wilmington Trust Company (M&T Bank) is a participating member in ACATs (Automated Customer Account Transfer Service).

CASH TRANSFERS

Method Requested (please select one): Check Wire

Physical Checks

Wilmington Trust Company (M&T Bank)
ATTN: Asset Collection—CAM
1100 N. Market Street
7th Floor—DE3-C070
Wilmington, DE 19801

Wire

Wilmington Trust Company (M&T Bank)
• ABA #03100092
• Instructions must be received by 4:00 PM

DEPOSITORY TRUST COMPANY (DTC)—ELIGIBLE ASSETS

- Participant #990—Manufacturers & Traders Trust Company (M&T Bank)
- Agent ID #26668
- Affirming Money Manager—use transferring institution's Institutional ID #, provide Ad Hoc letter and contacts
- Non-Affirming Money Manager—use Wilmington Trust's Institutional ID # 26667
- Instructions must be received by 1:30 PM

MUTUAL FUNDS (FOR CLIENT-INITIATED TRANSFERS ONLY)

- Fund/House Account Numbers will be provided upon request
- For Open-Ended Mutual Funds, please provide list or excel spreadsheet containing the following to WAS-OperationFreeMovement@wilmingtontrust.com
 - CUSIPs
 - Share amounts
 - Tax cost
 - Acquisition dates

FEDERAL RESERVE BANK—ELIGIBLE ASSETS

- ABA #022000046
- MFRS BUF / Trust (1050)
- Instructions must be received by 1:30 PM
- Contact: SMACGROUP@wilmingtontrust.com

FOREIGN TRANSFERS

Foreign Trade Settlement/Clear Stream

- State Street Bank and Trust
- Contact: Global Settlement Services
GLOBALSETTLEMENTS@wilmingtontrust.com

Foreign Wires

- Swift Code: MANTUS33
- Chips ID 0555
- MFRS BUF
- A/C 3088001950250
- A/C Name: Trust Division

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Appendix E - Real Property Donation Checklist

1. Exact legal name of donor and federal identification number.
2. Description of property (copy of deed).
3. Description of any buildings or other structures located on the land.
4. Boundary survey of property with location of all structures, easements, and encumbrances appearing on the face of the survey.
5. Description of property/building conditions including foundation, basement water issues, roof, general structure, UFFI, asbestos, lead paints, termites/ants/pests, swimming pool, radon, building systems (plumbing, electrical, HVAC, hot water, water supply, sewage type and other fixtures).
6. Information regarding existing zoning status.
7. Information on all ingress/egress for the property.
8. Description of prior use of the property.
9. Description of use of surrounding property, with specific disclosure of any storage tanks or potential environmental factors affecting the property.
10. Disclosure of any contemplated or anticipated condemnations, right-of-ways or other actions by municipalities that may affect the subject property.
11. Phase I environmental report on the property, including environmental report on any structures located on the real estate.
12. Evidence of title, such as title examination and report, title insurance commitment, or schedule describing any liens, encumbrances, or title matters affecting the property.
13. Copy of appraisal showing the fair market value of the property current within sixty days.
14. Disclosure of rental/condominium/cooperative arrangements.
15. Disclosure of amount of existing real estate taxes, insurance premiums, and assessments attributable to the property.
16. Discussion with proposed donor regarding any special arrangements for donor's fund or other sources to address ongoing expenses for taxes, insurance, assessments, maintenance, grass cutting, security, utilities, and similar items.

Appendix F



725 West Front Street • Berwick, PA 18603 • P: 570.752.3930 • F: 570.752.7435 • csgiving.org

JOINING THE LEGACY SOCIETY

The Community Giving Foundation Legacy Society honors those who have included a planned gift to any of the current funds or will use a planned gift to establish a fund at the Community Giving Foundation or one of our affiliates in Berwick, Bloomsburg, Danville, Selinsgrove, or Sunbury.

It only takes two steps to join the Legacy Society:

1. Arrange through your estate to leave a gift. Common ways to do this are:
 - Bequest through your will or trust
 - IRS/401K designation
 - Life Insurance policy beneficiary designation
 - Charitable Trusts (life income arrangements): Charitable Remainder Trust, Charitable Lead Trust, or Charitable Gift Annuity
 - Estate note/deferred pledge agreement (available from the Foundation office)

Note: we recommend that you discuss these options with your family and with your attorney, accountant, insurance agent or financial planner as may be appropriate. You may also contact the Foundation office to discuss the various ways to leave your legacy through the Community Giving Foundation.

2. Inform the Community Giving Foundation that you have made the necessary arrangements by returning the form below. This will give us permission to include your name in future listings of Legacy Society members.

Community Giving Foundation: The Legacy Society

I/We have made a provision in my/our estate plans for the benefit of Community Giving Foundation (unrestricted fund, endowed fund, or affiliate foundation) _____ and wish to be included in the Legacy Society. I/We agree to be included in published listings of Legacy Society members.

Please print name(s) as you wish to be listed:

Signature: _____

Date: _____

The official registration and financial information of the Community Giving Foundation may be obtained from the PA Dept. of State by calling toll free, within Pennsylvania, 1-800-732-0999. Registration does not imply endorsement.

Revised and Reviewed November 16, 2022:

Reviewed: 

Date: 11-16-22

Reviewed: _____

Date: _____

Reviewed: _____

Date: _____