MEETING THE CHALLENGES OF ACCEPTING AND RECEIPTING GIFTS

Session 1: Gift Definitions and Receipting
Monday, May 21, 2012 :: 1:00-3:00 p.m. EST

Session 2: Non-Cash Gifts and Acceptance Considerations
Wednesday, May 23, 2012 :: 1:00-3:00 p.m. EST

"The webcast was an excellent source of information. We had a number of people from our institution attend. It was valuable to have the different players from fundraising and accounting together in the same room so we all now have the same understanding of what is correct and proper for our donors."
– Weslie Gray, Manager, Gift Receipting, Northwestern College

"The webcast was very helpful — it contained a lot of useful information, tips, latest IRS regulations, and materials that we can refer to."
– Irina Krasnitskaya, Senior Gift Processor, Advancement Services, San Francisco State University

ACADEMIC · IMPRESSIONS
WEBCONFERENCE

OVERVIEW

While many nonprofit gifts are straightforward, others present particular challenges and require special attention. There are some that can only be responded to in certain ways, others the IRS does not consider gifts at all, and still more that should be considered carefully before accepting. Understanding the specifics of these and other charitable contributions makes it possible for your institution to meet its legal requirements, protect its own interests, and provide superior donor service.

Join us online to better understand the varieties of possible contributions and your institution's obligations for each variation. A comprehensive event on gift receipting and acceptance, this program will cover:

- Defining charitable contributions for federal income tax purposes
- Identifying the legal donor of a gift
- Gift receipt requirements and considerations
- Non-cash gift issues
- Recent tax code changes and updates
- Considerations to weigh before accepting a gift

Better understand the varieties of possible charitable contributions and your institution's obligations for each variation.

WHO SHOULD ATTEND

US advancement services professionals of all experience levels will benefit from attendance. Novice participants will gain a strong introduction to the basics of gift receipting/acceptance and learn how to recognize more advanced topics when they arise. More seasoned participants will benefit from an advanced discussion of donor-advised funds, non-cash gifts, and new IRS form requirements. Both groups will gain from a discussion of common fundraising activities (such as charitable auctions) that present unique gift receipting/acceptance challenges and why they are not as complex as they appear.

SESSION 1: GIFT DEFINITIONS AND RECEIPTING

MONDAY, MAY 21, 2012 :: 1:00-3:00 P.M. EST

LEARNING OUTCOMES

After participating in this webcast session, you will be able to improve the accuracy of your gift receipting processes.

AGENDA

- Understanding gifts
  - Identifying what is and is not a gift according to the IRS
    - The key characteristics of a charitable contribution
    - Common activities that are explicitly not gifts
  - Identifying the legal donor
    - The basic principle: Whose money is it?
    - The value and limitations of the "name on the check" rule of thumb
    - Understanding donor-advised and donor-directed funds
    - Legal agents

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- Defining when a gift is complete and completeness is important
- Being precise in talking about "deductibility"
- Quid pro quo transactions

- Gift receipts
  - Understanding responsibilities related to substantiating a charitable contribution
    - What is the donor responsible for substantiating?
    - What is your organization responsible for substantiating?
  - Understanding acknowledgment and disclosure requirements
    - Why are there two sets of requirements?
    - When is a receipt required, and what has to be included?
    - Best practices
  - Did the Pension Protection Act of 2006 change anything?
  - Applying receipt requirements to special cases
    - Non-cash and planned gifts
    - Payroll deduction
    - Auctions
    - Non-reimbursed expenses
  - When not to send a receipt
  - Receipting charitable IRA distributions (if Congress reauthorizes them)

SESSION 2: NON-CASH GIFTS AND ACCEPTANCE CONSIDERATIONS

WEDNESDAY, MAY 23, 2012 :: 1:00-3:00 P.M. EST

LEARNING OUTCOMES

After participating in this webcast session, you will be able to improve the accuracy of your shop's non-cash gift processes and the effectiveness of your gift acceptance decision-making.

AGENDA

- Non-cash gifts
  - Understanding types of non-cash gifts
    - Publicly traded securities
    - Closely held securities
    - Real vs. tangible personal property
    - Motor vehicles, boats, and airplanes
  - Understanding additional distinctions that will be important to your donors
    - Depreciable property
    - Capital gains property
    - Ordinary income property
    - Intangible personal property
  - What did the Pension Protection Act of 2006 change?
  - IRS Forms 8283 and 8282
    - When are the forms required?
    - What does the donor, appraiser, and recipient certify on the 8283?
  - IRS Form 1098-C
- Gift acceptance
  - Understanding why you might not want to accept a gift and the consequences for non-acceptance
  - Setting up policy for final decisions
  - Case studies
    - Support for your organization's mission?
    - Restrictions and obligations
    - Encumbrances
    - Community relations

INSTRUCTOR

Alan S. Hejnal, Director, Records Management, University of Oregon Foundation
An advancement professional for 20 years, Alan brings a broad background to the subject of reporting standards and responsibilities. Previously affiliated with institutions such as Claremont Graduate University and Gettysburg College, he most recently managed the University of Richmond's efforts in gift processing, demographic data, and reporting, also serving as his division's liaison to information services. A regular conference speaker since beginning his career, Alan is the author of two chapters in the second edition of the CASE book *Advancement Services: A Foundation for Fundraising*.

LOGGING IN TO THE WEBCAST

After registration, each registrant will receive a confirmation of payment or an invoice, depending on method of payment. Each registrant will also receive an email with appropriate login information and more information regarding the event a few days prior to the start of the event. The day of the conference, you will receive another email with the same information. To participate, you will need a computer with a high-speed Internet connection. You will have the option to receive audio via your computer speakers or telephone.

WHAT IS A SINGLE SITE CONNECTION?

A site connection allows a single connection to the Web conferencing software and teleconference. We encourage you to set the event up in a conference room or classroom from a single computer in order to allow multiple stakeholders from your campus to participate. Remember, as long as only a single computer connects, you can bring as many people as you want to the event. Because there are no travel expenses and only a single registration fee is required, each additional participant lowers the cost per person significantly. Purchasing a site connection and inviting everyone involved in a particular topic is a great way to provide cost-effective professional development. Please note that you will have the option to receive audio via your computer speakers or telephone.

If for any reason a relevant stakeholder cannot co-locate for the session, we encourage you to include that person by purchasing an additional connection at the reduced fee of $195 per session. This will ensure that every member of a team receives the same relevant, timely information in the most efficient way. If an interested party cannot participate at the designated time, or if someone would like to view the presentation again, an archived copy of the event will be available for 60 days. If you have any technical or purchasing questions, please contact us at 720.488.6800.

CPE

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Recommended CPE Credits: 4
Specialized Knowledge and Applications: Group-Internet
Prerequisites: None
Program Level: Basic

Upon successful completion of this event, program participants interested in receiving CPE credits will receive a certificate of completion.

CFRE Continuing Education Credits
This Academic Impressions event has been approved for continuing education credits toward the CFRE International application for initial certification and/or recertification.

Continuing Legal Education (CLE) Credits
Most Academic Impressions law-related events are applicable for Continuing Legal Education (CLE) credits in the state of Colorado. This program is currently being considered for approval. Credit may be granted by states outside of Colorado, but credit decisions are at the discretion of individual state boards.

REGISTRATION FORM

Make the most of the presentation: invite your whole team to participate from a single location at no additional cost. Questions about the event? Call us at 720.488.6800 to help determine if this event is right for you. **Register online at www.academicimpressions.com**

REGISTRATION FEES - Postmarked on or before May 14, 2012

Single site connection: Meeting the Challenges of Accepting and Receipting Gifts

☐ **Both sessions (BEST VALUE)**____________________ $650.00 USD

☐ **One session only** ☐ Session one ☐ Session two ____________________ $350.00 USD

Additional site connections: Meeting the Challenges of Accepting and Receipting Gifts ____________$195.00 per session

Session one, Quantity:________ Session two, Quantity: ________

(After May 14, 2012, an additional $75.00 fee for the first connection and $50.00 for each additional connection applies to the prices above.)

☐ Registrants receive a 50% discount on a CD-ROM recording of this webcast. Please send me the CD-ROM ____________ $325.00 USD

☐ Can't attend the live sessions? Please send me a CD-ROM recording of this webcast ____________$650.00 USD

(For CD-ROM orders outside the United States and Canada, a $35 international shipping fee will be added.)

Total amount enclosed or to be charged $ __________

How did you hear about this event? (email from AI, colleague forwarded email, *The Chronicle*, etc.): ____________

WEB CONFERENCE REGISTRATION INFORMATION (PLEASE PRINT CLEARLY)

Name ____________ Job Title ____________

Institution/Organization ____________Address ____________

City____________ State/Province ________ Zip/Postal Code ________ Country ________

Telephone ____________ Fax ____________Email ____________

(Additional contact information for registration confirmations and pre-conference communication.)

Additional Contact Name ____________ Additional Contact Phone ____________

Additional Contact Title ____________ Additional Contact Email ____________

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We accept Visa, MC, and AmEx credit cards. To pay by check, include the check with this form or select the "invoice me" option. Fax form to 303.221.2259 or mail form along with payment to: Academic Impressions, 4601 DTC Blvd., Ste. 800, Denver, CO 80237.

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REFUND/CANCELLATION POLICY

Refunds will be issued only if cancellations are received in writing by March 16, 2012. A $75 processing fee will be assessed. After March 16, 2012 a credit (less $75 processing fee) will be issued. The credit will be valid for 12 months and can be used toward any future conferences, Web conferences, audio proceedings, or Web conference archives. In case this event is cancelled, Academic Impressions' liability is limited to a refund of this registration fee only.