MEETING THE CHALLENGES OF ACCEPTING AND RECEIPTING GIFTS

Session 1: December 1, 2015
Session 2: December 3, 2015
1:00 - 2:30 p.m. EST

Get best practices for accepting and receipting complex gifts.

OVERVIEW

While many charitable donations are straightforward, others present challenges and require special processing and acknowledgement. Gain an understanding of various type of complex contributions and your institution’s obligations for each variation. This comprehensive gift-receipting 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 US tax code changes and updates
→ Considerations to weigh before accepting a gift

Note: The technical and legal aspects of this webcast series will be focused on US examples.

ONE HOUR OF BONUS CONTENT

Included in your registration for this online training series are two, thirty-minute recordings on defining charitable contributions for federal income tax purposes, identifying legal donors, and understanding the different types of non-cash gifts. More specifically, the recordings will delve into the details on:

→ Identifying what is and is not a gift according to the IRS
→ Identifying the legal donor
→ Understanding types of non-cash gifts

These recordings will be distributed by email upon registration for the online training. If you or your colleagues are new to gift receipting, it is highly recommended that you review this material prior to the program.

WHO SHOULD ATTEND

Advancement services professionals from across the US and of all experience levels will learn how to accurately receipt all types of gifts to their institution. They will also learn how to hone their gift acceptance policies. Please note that the technical and legal aspects of this webcast series will be focused on US examples.

CONTACT US FOR MORE INFORMATION

Contact Erin E. Swietlik, Senior Conference Director at erin@academicimpressions.com or 720-988-1236 if you’d like additional information about the program.
AGENDA

Session 1: Gift Definitions and Receipting

December 1, 2015 :: 1:00 - 2:30 p.m. EST

Learning Outcome:
After participating in this online training, you will be able to improve the accuracy of your gift receipting processes.

- Recap: Defining gifts and donors according to the IRS
- Understanding gifts
  - 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)
AGENDA

Session 2: Non-Cash Gifts and Acceptance Considerations
December 3, 2015 :: 1:00 - 2:30 p.m. EST

Learning Outcome:
After participating in this online training, 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.

✦ Non-Cash gifts
  ➔ Recap: understanding non-cash gifts
  ➔ Understanding additional distinctions that will be important to your donors
    » Depreciable property
    » Capital gains property
    » Ordinary income property
    » Intangible personal property

✦ 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, Team Member, Best Practices in Records Management, Association of Advancement Services Professionals

An advancement professional for twenty-five years, Alan brings extensive experience to the subject of standards related to records management, gift recording and receipting, and reporting. Until recently he directed records management processes and data for the University of Oregon Foundation. Previously affiliated with institutions such as Claremont Graduate University, DePaul University, Marquette University, Gettysburg College, and the University of Richmond, he has managed efforts in gift processing, demographic data, reporting, and prospect research. He has also served as the liaison between advancement and information services and has managed the implementation of advancement systems.

### PRICING & REGISTRATION (CIRCLE ONE)

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We accept Visa, MasterCard, and American Express 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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**WEBCAST SERIES**

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