

Gift Acceptance Manual

This manual is for internal use only within UHS!

This manual is subject to change and will also be updated when relevant Board of Regents, SAM, and MAPP policies are released. Updates to this manual are distributed to all UHS Advancement staff members, and all Development Officers and Business Administrators within other UHS universities and support organizations. The most recent version of this manual can be found at:

University Advancement Homebase site

(https://uofh.sharepoint.com/:b:/s/UniversityAdvancement/EX_eatlSN4NPqyO67khcFXoBMwi2algJGNm3vRwi_IKdXg?e=pscUhG)

Finance Survival Guide (<https://uh.edu/af/universityservices/SurvivalGuide/G.htm>)

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Introduction

Purpose and Scope

The purpose of this manual is to provide guidance to University Advancement and other faculty and staff within the University of Houston System (UH System), including support organizations, regarding the acceptance of diverse types of gifts. Any questions about the information contained in this manual should be directed to the designated Gift Acceptance Coordinator via gik@central.uh.edu.

Guiding Principles

All fundraising efforts are coordinated through University Advancement (UA). UA generally adheres to the Council for Advancement and Support of Education's (CASE) Statement of Ethics and the Internal Revenue Service's (IRS) regulations. UHS reviews all gifts received to ensure that they comply with applicable law and university policies. UHS also subscribes to the Donor Bill of Rights (see Appendix) that was developed by the American Association of Fund-Raising Council (AAFRC), Association for Healthcare Philanthropy (AHP), Council for Advancement and Support of Education (CASE), and the Association of Fundraising Professionals (AFP), and adopted in November 1993.

Mission of the University of Houston System

The University of Houston System provides, through the complementary missions of its four universities, access to comprehensive higher education programs and services to the diverse community of students in the Houston metropolitan area and beyond. The UH System's research and scholarships are globally significant, nationally competitive, and serve as an engine for economic development, while its public service activities enhance the quality of life in the region.

Each university also has their own individual mission statement which can be found at...

University of Houston - <http://www.uh.edu/about/mission/>

University of Houston – Downtown - <https://www.uhd.edu/about/Pages/about-mission.aspx>

University of Houston - Clear Lake – <http://www.uhcl.edu/about/mission>

University of Houston – Victoria - <https://www.uhv.edu/handbook/mission/>

All gifts to the university are accepted based on their ability to further the mission of the university. The university makes every effort to accommodate and accept all charitable contributions from donors. The university reserves the right to refuse any gifts that:

- Are not in the best interests of the university.
- Are too difficult or expensive to administer.
- Create unacceptable liability or cause the UHS to incur future unanticipated expenses.
- Damage the reputation of the university.
- Jeopardize the university's tax-exempt status.
- Provide a donor with goods or services in exchange for the gift where the fair market value (FMV) of the benefits was not disclosed at the time of solicitation of the gift.

For gifts that fall into one of the above categories, a formal request for review may be made to the Gift Acceptance Committee which fully assesses the gift and recommends whether to accept or decline the gift.

Solicitation Policy

All fundraising initiatives and events must be approved by the Office of Development prior to disseminating any information. Solicitations and response devices to be utilized for such initiatives and events must also be approved by the applicable areas of University Advancement.

Annual Giving

- reviews and approves all direct-mail mass solicitations.
- reviews and approves branding.
- creates appeal codes for mass solicitations.
- confirms QPQ is disclosed on mass solicitations.
 - Note: Development Officers are responsible for the calculation and approval of QPQ

Gift Processing and Records

- creates designations.
- ensures data needed for gift entry is present.
- approves alternative GTFs.
- collaborates with Gift Compliance on endowments.

Advancement Reporting and Analysis

- fulfills data requests, as needed, for solicitations.

To facilitate timely and efficient deposits and gift entry, cost centers and designations for non-endowments (Fund 4 cost centers) and holding account designations for endowments should be set up prior to sending mass solicitations. All endowment and non-endowment holding account designations are associated with each university's previously assigned holding account cost center.

To facilitate the development of long-term, meaningful relationships between the University of Houston and its prospects, donors, alumni and friends, the UH Relationship Management System (RMS) should be utilized in accordance with Overview and guidelines found in the Relationship Management System link found in the Policy & Procedures section of the UA Home Base portal (<https://uofh.sharepoint.com/sites/UniversityAdvancement>).

Additional information is available at:

<https://uofh.sharepoint.com/sites/UniversityAdvancement/SitePages/Solicitation-Policy.aspx>.

Gift Receipting Authorization

Gifts to the UH System and to the universities comprising the UH System are received by University Advancement and processed by the System Office of Gift Processing and Records (GPR). GPR maintains donor records and is responsible for preparing and distributing original gift receipts (in accordance with IRS rules and guidelines) to all donors with some UH System approved exceptions such as membership gifts to public broadcasting stations and private grants deposited and processed by the Division of Research and Intellectual Property Management.

Donor Anonymity

The Division of University Advancement prioritizes a donor's request for anonymity, and staff members ensure that gift terms are abided by. Donor information includes contact and biographical information, gift strategies and related materials – all information is proprietary and should be held at the highest level of confidence.

There are different tiers of anonymity:

- Tier A: this is the highest level of anonymity and implies that very few individuals are aware of the donor and/or gift terms, even internally. This is rare and is not the standard.

- Tier B: this is a more standard level of anonymity. The donor requests that his/her name not be identified publicly, but internal operating protocols and procedures should be normal so the donor, gift and stewardship follow up can be managed appropriately.

For further details, refer to the Anonymous Gift Protocol Policy and Procedure found on Home Base at: <https://uofh.sharepoint.com/:b:/r/sites/UniversityAdvancement/Shared%20Documents/Anonymous%20Gift%20Protocol/Anonymous%20Gift%20Protocol%205.27.2022.pdf?csf=1&web=1&e=c4C8AQ>.

Foreign Gifts

Federal law (Section 117 of the Higher Education Act) requires institutions to report gifts received from and contracts with any foreign source, or any intermediary of a foreign source, whether based within the United States or elsewhere, that alone or combined have a value of \$250,000 or more within a calendar year. This includes all transactions which are foreign influenced as well. Therefore, it is critical that gifts of any amount received from, or influenced by, foreign sources are clearly stated as such when submitted to Gift Processing at for entry into the donor database.

Interactions between UHS and Affiliated Foundations

UHS conducts business with affiliated foundations and these interactions are described in the Memorandum of Understanding (MOU) between the organizations. Due to the affiliated foundations operating under a tax ID different from UHS, care must be taken to ensure compliance with banking and tax laws. An outline of the procedures to use for affiliated foundations can be found in the Appendix. All gifts to UHS affiliated foundations are still counted in fundraising totals in compliance with CASE.

Usage of This Guide

This manual uses the term “Development Officer” in a broad sense to include “Relationship Managers.” Development Officers should coordinate all fundraising efforts, for both outright gifts and pledges, with Relationship Managers whenever one is assigned.

Development Officers located at University of Houston – Downtown, University of Houston - Clear Lake, and University of Houston – Victoria may have a designated University Advancement point of contact at their location who acts on their behalf related to the various Acceptance and Processing Procedures described in this manual.

Gift Acceptance Committee

Purpose

The purpose of the UHS Gift Acceptance Committee (GAC) is to review and make recommendations on all non-marketable gifts valued at \$5,000 and above, and all gifts of real property, closely held securities, intangible property, unique gifts of tangible property, and other gifts referred to the Committee by senior Advancement staff due to their complex or unusual nature or circumstances. The Committee delegates its authority for the approval of usual and minimal value gifts as defined by the Committee.

Acceptance of Gifts Requiring Formal Approval

In-kind gifts that require formal approval should not be received by UHS until such approvals have been finalized. Without prior approval, these gifts will be denied by the committee and the donor's charitable contribution will be negatively impacted. The "Summary of Gift Approvals Needed Prior to Acceptance" document, found in the appendix of this manual, provides a detailed listing of which GIKs require formal approval and which do not. The Gift Acceptance Committee is responsible for coordinating with the Development Officer to obtain additional approvals required for gifts of Real Estate and Natural Resources. The Development Officer is responsible for securing additional approvals for all other gifts. If in doubt, please email GIK@central.uh.edu prior to receiving the in-kind donation. The Ownership Transfer Date on the Gift Transmittal Form should be the later of 1) the date all formal approvals are finalized and 2) the date the in-kind gift is received by UHS.

Refer to SAM 08.A.03 for more information. A copy of the document can be found at

<http://www.uh.edu/policies/>.

Items That Cannot Be Counted, and/or Deducted by the Donor

Important Notes:

- Unless otherwise specified in this section, items that cannot be counted and/or deducted by the donor may still be acknowledged using language prepared by the Office of General Counsel that is found in the Appendix of this manual.
- Non-countable gifts of \$5000 or more, or lesser amounts at the discretion of the Office of Gift Processing and Records, may be entered into the donor database as Extramural transactions for stewardship purposes.

Appraisal Fees

Policy

Appraisal fees incurred by the donors are not accepted as a gift to UHS.

Contributions to a Specific Individual

Policy

Gifts made to benefit a specific individual are not considered a gift to UHS. The donor is not receipted, and the gift is not counted within university gift counting totals.

Contributions within UHS

Policy

Gifts made to support organizations by donors are counted and donors are receipted. Therefore, gifts made between UHS universities, departments, or UHS institutionally related foundations are not considered gifts to UHS but may be recorded as extramural transactions. Institutionally related foundations are those that exist solely to support the tax-exempt mission of the university.

Corporate Membership Dues

Policy

UHS accepts gifts of corporate membership dues provided they support the mission of the university. The donor is not receipted, and the gift is not counted within UHS gift counting totals.

Faculty and Staff Designated Gifts

Policy

UHS welcomes gifts from faculty and staff. It also recognizes the donor's right to designate a preferred, restricted purpose for the gift.

When a faculty or staff member foregoes a benefit offered by a company or organization and assigns that benefit to the university, thereby avoiding tax consequences, the organization remains the legal owner of the funds. Therefore, the organization is the donor, and the faculty/staff member can receive soft credit.

Because a donor may not benefit personally from the use of the funds by UHS, all gifts from faculty and staff, or a business or organization in which the faculty or staff holds an influential role, must be credited to departmental or institutional accounts that are controlled by a dean or other administrator other than the donor or a member of the donor's immediate family. Faculty and staff members may designate gifts to a departmental discretionary fund that is controlled by the chair or director of the department and can be used to support research or teaching of any faculty member or other departmental activity.

A university faculty or staff member may not designate his or her gift to:

- Support his or her salary, travel, or research.
- Purchase research or instructional materials to be used in a faculty member donor's laboratory, office, or home.

As with all gifts, donations from faculty and staff members must be routed through University Advancement.

Foreign Currency

Policy

UHS does not accept any transactions made in foreign currency.

Games of Chance / Casino Nights / Raffles / Door Prizes

Policy

The university is not allowed to conduct raffles under state law. To the extent that the university's 501(c)(3) non-profit support organizations conduct raffles, there are serious legal requirements, and revenue from the purchase of raffle tickets is not considered a gift. Casino Night as a fundraising activity may constitute gambling (whether conducted by a university department or a university support organization) and cannot be held on university, and in most instances, other public property. For additional guidance regarding the extent to which a qualified student organization recognized by the Office of Student Affairs or a 501(c)(3) non-profit organization may conduct raffles or other games of chance, please consult the System Office of General Counsel.

Purchasing a mulligan as part of a golf tournament is another example of a game of chance and is not gift countable.

Door prizes, by definition, do not require a ticket purchase and therefore do not have a gift component. Donations of items used for door prizes follow the Gift-in-Kind guidelines below.

Gifts to Other Organizations

Policy

UHS resources shall not be used to solicit funds for other for-profit or non-profit organizations, including organizations providing social services or disaster relief. All fundraising efforts must benefit the university directly. Fundraising events (such as March of Dimes walk or fundraising), where personal resources (time, supplies, etc.) are utilized and University personnel collect funds or otherwise participate solely in their personal capacity rather than on behalf of the University, are allowed to be hosted on campus but are not reported in any fundraising totals.

Gift Cards & Gift Certificates

Policy

UHS accepts gift cards and gift certificates to be sold or auctioned provided they support the mission of the university.

- Gift cards from service providers and restaurants that do not have a cash value are not gifts. They may be accepted and acknowledged but the donor is not receipted, and the gift is not

counted within UHS gift counting totals. A sample acknowledgment for non-gifts can be found in the Appendix.

- Refer to the Gift-in-Kind section of this manual for information about gift cards that can be counted and deducted by the donor.

Government Agency Gifts

Policy

UHS accepts funds from government agencies (federal, state, local, or foreign) that are separate from the research dollars already accounted for by Institutional Research provided they support the mission of the university. The donor is not receipted, and the gift is not counted within UHS gift counting totals. Government agencies include all branches of government including military academies. Government agencies do not include public universities and public-school districts.

Negotiated Contractual Agreements

Policy

UHS accepts gifts associated with negotiated contractual agreements. The donor is not receipted, and the gift is not counted within UHS gift counting totals since these commitments were part of the contractual negotiations.

Partial Interest

Policy

UHS accepts gifts of partial interests to be sold or auctioned or used within the university provided they support the mission of the university and are irrevocable. Because a partial interest gift allows the right to use property, the contribution is less than the entire interest in that property.

- Partial interest gifts donated by the issuing entity (owner or event/service provider) are not gifts. They may be accepted and acknowledged but the donor is not receipted, and the gift is not counted within UHS gift counting totals. A sample acknowledgment for non-gifts can be found in the Appendix.
 - Refer to the Gift-in-Kind section of this manual for information about partial interests that can be counted and deducted by the donor.

Personal Expenses

Policy

An individual's decline of the reimbursement of personal expenses does not constitute a gift to UHS. In such cases, the reimbursement should be accepted, and a subsequent gift made.

Refund of Transactions

Policy

Since gifts must be irrevocable, any solicitation for which the donor may request a refund may not be counted as a gift.

Rental Items

Policy

Rental items are accepted by UHS but constitute a service. Because ownership is not transferred to the university, rental items are not considered gifts. The donor is not receipted, and the gift is not counted within UHS gift counting totals.

Sales Tax

Policy

Sales tax is not included in the value of the gift for donor receipting nor gift counting.

Services

Policy

UHS accepts gifts of services provided they support the mission of the university. The donor is not receipted, and the gift is not counted within UHS gift counting totals.

Examples: installation fees, warranties, valet parking, printing set up charges, tips

It is encouraged that the donor bill for their service, accept the payment from the university, and then make a cash donation to the university. This cash donation is considered as an outright gift.

Shipping or Delivery Fees

Policy

Shipping and delivery are considered a service and not a tangible item. The donor is not receipted, and the gift is not counted within UHS gift counting totals.

Software

Policy

UHS accepts gifts of software and software licenses provided they support the mission of the university. This includes commercial software products, industry software unique to specific professional fields, or productivity software. Donations of software licenses are not recognized by the IRS as tax deductible donations since software licenses (i.e., right to use) are only a partial interest in property, as defined by the IRS, and therefore no transfer of ownership takes place. The donor is not receipted, and the gift is not counted within UHS gift counting totals. A donor must irrevocably transfer ownership of the product to UHS to be considered an outright gift.

Student Clubs and Organizations Gifts

Policy

Gifts to the University to support the non-educational purposes of student clubs and fraternal organizations are not countable but may be accepted. Gifts that support the educational mission of the University, rather than the fraternal and/or social function of the organization, may be countable if approved by the applicable University offices, including the Office of General Counsel as needed.

Possible examples of gifts supporting the University's educational purposes include:

- scholarships to be awarded to members of the student organizations.
- funds to support capital improvements for fraternal organization housing owned by the University.
- funds to support attendance at leadership conferences and similar events.

Additional information can be found at https://www.irs.gov/irm/part7/irm_07-025-003.

Undisclosed Fair Market Value (FMV) of Quid Pro Quo (QPQ) Benefits

Policy

When a transaction consists of a gift portion and a benefits portion, the FMV of the benefits portion must be disclosed on all solicitation materials (printed and electronic) prior to the transaction being made. When the FMV of the benefits is not disclosed in advance, the transaction becomes a purchase and is not gift countable. This applies to benefits received for transactions such as event tickets, silent and live auctions, sponsorships, and memberships.

The fundraiser or employee responsible for giving the goods or services is responsible for determining, and disclosing, the FMV of the QPQ (benefits) the donor will receive in exchange for their gift. Advancement Operations and the Office of Annual Giving will assist in the coordination of data requests, solicitation deliveries, donation tools, and gift entry, but they will not participate in the FMV determination. A copy of all solicitation materials that contain benefits promised to a donor should be forwarded to Gift Processing and Records to facilitate accurate gift entry. Lack of providing appropriate assessment of fair market value of goods and services may render the tax deductibility of any related transaction as zero, and therefore not capable of consideration as a philanthropic gift.

University-Purchased Items

Policy

Items purchased directly by UHS are not accepted or counted as gifts.

Waived Fees

Policy

Waived fees are accepted by UHS. Since waived fees do not include transfer of ownership to the university, they are not considered gifts. The donor is not receipted, and the gift is not counted within UHS gift counting totals.

Reference

IRS Pub. 526

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

SAM 03.F.04 Cash Handling (Rev. 7/28/2015)

Monetary Gifts Acceptance

Cash, Check, and Credit/Debit Card

Policy

UHS accepts monetary gifts, other than foreign currency (i.e., paper, coins) and cryptocurrency, provided they support the mission of the university. Only the UHS Treasurer's Office is authorized to negotiate credit card processing and related services on behalf of the System. Merchants must obtain approval from the UHS Treasurer's Office prior to accepting credit cards in any form, including web transactions through third party processors. The use of PayPal, Apple Pay, Zelle, and similar applications does not adhere to Texas law.

Acceptance and Processing Procedures

- Social Security, Driver License, Checking Account, and Credit/Debit card numbers shall not be emailed or stored electronically.
- Donors should be encouraged to make credit/debit card gifts via the general UHS giving website (<https://giving.UH.edu/gift/>) or through various departmental giving websites as this is the most efficient and secure way to process credit/debit card transactions.
- The department is responsible for ensuring that donor name and address information is collected and forwarded to Gift Processing and Records (GPR) with gift documentation, to ensure compliance with IRS receipting requirements and for accurate campaign counting.
- All endowment gifts should be forwarded to GPR via UHPD even if a holding account is used while the minimum funding is being raised. They should not be processed by the department.
- Checks are made payable to "University of Houston" unless a gift is made to a separate UHS university or support organization that has a separate tax ID number and deposits their own gifts. Checks are never accepted if made payable to a university faculty/staff member.
- To ensure prompt processing and donor receipting, it is recommended that business reply envelopes used for university approved solicitations bear the address of the System Office of Gift Processing and Records:

Gift Processing and Records
PO Box 867
Houston, TX 77001-0867

- The System Office of Gift Processing and Records must receive the following to process a gift:
 - Tender to be processed or documentation of funds deposited.
 - Gift Transmittal Form (GTF) or an approved substitute.
 - GTFs help ensure the proper cost center has been determined.
 - GTFs may be downloaded from the Finance website, under the Forms section, or the University Advancement Home Base site at <https://uofh.sharepoint.com/sites/UniversityAdvancement/SitePages/Gifts.aspx>
 - Any internal or donor-provided supporting documentation
 - Copy of Journal Entry, if applicable
- UH departments with cash, check and credit/debit card information for deposit and manual processing by the System Office of Gift Processing and Records hand-deliver or transport via UHS Police all tender and gift documentation to the System Office of Gift Processing and Records located in Technology Bridge 1 #272.
 - Money Transfer Requests via UHS Police are made at <http://UH.edu/police/transfers.html>. Contact your Business Administer for assistance in obtaining the required deposit bags and forms.
- UH departments who use remote deposit for gift checks forward deposit, journal, check copy and gift documentation to the System Office of Gift Processing and Records via gifts1@central.UH.edu after all security sensitive information is properly redacted.
- System Universities, the UH Law Foundation, and other UHS support organizations that deposit and process cash, check, and credit/debit card gifts internally forward deposit, journal, check copy and gift documentation to the System Office of Gift Processing and Records via gifts1@central.UH.edu after all security sensitive information is properly redacted.
- Any gift documentation that contains security sensitive information is sent to a secure FTP site. Contact the System Office of Gift Processing and Records for more information.
- Note that the main UH online giving page does not accommodate including the FMV in the file load to the database. Please contact Annual Giving for alternative online giving methods as needed.

Gift Counting

Face Value less quid pro quo

Reference

IRS Publication 526 Charitable Contributions

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

SAM 03.A.06 Establishment, Maintenance, and Discontinuance of Credit Card Services

SAM 03.F.04 Cash Handling

SAM 08.A.03 Gift Acceptance

MAP 05.01.01 Check and Cash Management

Electronic Fund Transfer (ACH, Wire Transfer)

Policy

The university accepts electronic fund transfers (EFT) for gifts provided they support the mission of the university.

Acceptance and Processing Procedures

- Donor notifies Development Officer of intent to make gift via EFT.
- The Development Officer contacts the System Office of Gift Processing and Records to receive instructions the donor needs to make the gift. The instructions for EFT include the UHS routing/account information.
- The Development Office conveys the transfer information to the donor.
- The Development Officer submits to the System Office of Gift Processing and Records
 - Gift Transmittal Form (GTF)
 - Electronic Payment Notification of Pending Transactions Form
 - http://www.uh.edu/finance/Doc_Ref/Receipt%20of%20Electronic%20Payment%20Guidelines%20Form.doc
- The System Office of Gift Processing and Records forwards the GTF and the Electronic Payment Notification of Pending Transactions Form to the System Office of Treasury and to Bank Reconciliations (per the instructions on the form), with copy to the Development Officer, including a note to Treasury to “reply all” with the bank transfer confirmation.
- Once the gift is identified, the System Office of Treasury notifies the System Office of Gift Processing and Records and the Development Officer that the gift has arrived and attaches the bank transfer confirmation to the email.

Gift Counting

Face Value, net of any bank fees, less quid pro quo

Reference

IRS Publication 526 Charitable Contributions

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

SAM 03.F.04 Cash Handling

SAM 08.A.03 Gift Acceptance

UHS – Receipt of Electronic Payment Guidelines

<http://www.UH.edu/finance/Departments/Accounting%20Services/E-Payment%20Guidelines.pdf>

MAP 05.01.01 Check and Cash Management

Departmental Template – Credit Card Policy and Procedures <http://www.UH.edu/treasury/index.htm>

Payroll Deduction

Policy

UHS accepts gifts made via payroll deduction provided they support the mission of the university.

Acceptance and Processing Procedures –UHS (Internal)

- Employees may sign up to participate in the payroll deduction program at any time during the year by establishing a deduction through Employee Self Service (PASS) or by submitting a faculty/staff giving form to GPR directly or through the System Office of Development at their university. The minimum contribution amount through the UHS payroll deduction program is \$2.00 per month (\$24.00 annually) per designation. Deductions are made on an after-tax basis. They are not tax deferred.
- Payroll deduction should not be utilized for contributions where benefits are promised in exchange for the gift and an FMV is assessed. Please contact Annual Giving for alternative giving methods.
- Paper forms submitted elsewhere should be forwarded to GPR for processing.
- Payroll deductions established through PASS for gifts are automatically forwarded to GPR for entry into the donor database.

Acceptance and Processing Procedures –non-UHS (External)

- Payroll deductions for charitable giving are authorized by the donor through their employer if the employer offers that option. The donor contacts their payroll department for details about their employer's process.
- Donors ask their company what is needed to ensure gift designation information is passed along with the payment from the company.
- Depending upon the company's procedures, the donor receives their gift receipt from the company, the company's agent or UHS.

Gift Counting

Face Value less quid pro quo

Reference

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

SAM 08.A.05 Gifts by System Employees Through Payroll Deductions

Corporate Matching

Policy

UHS accepts monetary corporate matching gifts provided they support the mission of the university.

Acceptance and Processing Procedures

- Matching company information is available on the HEPdata website at <http://www.matchinggifts.com/UH/>.
- A donor wishing to maximize his or her contribution to the UHS with a match from his or her employer obtains information from their corporate employment or benefits office.
- If using a paper matching gift claim form,
 - The donor completes the employee's portion of the form and submits the form to the System Office of Gift Processing and Records.
 - The System Office of Gift Processing and Records completes the matching gift claim form and submits it to the company or foundation according to the instructions on the claim form.

- After the matching gift is received, the System Office of Gift Processing and Records notifies the original donor that their matching gift claim has been fulfilled by their employer.
- Matching gifts received in non-cash forms should be treated as a Gift-in-Kind.
- The time for receiving the matching amount from the company varies and might take several months. Matching gifts are not included in campaign totals until the match is received.
- Matching gifts will generally be credited to the same gift designation as the original gift unless restricted by the matching gift company.

Gift Counting

Face Value (quid pro quo not allowed)

Reference

Policy and Procedure GPR-03-006-Matching Gifts

Donor-Advised Fund

Policy

UHS accepts gifts made from donor-advised funds provided they support the mission of the university. Gifts from donor-advised funds should not be applied toward personal pledge commitments or used to provide any benefit to the individual who recommended the gift. Also, the IRS does not allow donor-advised funds to be used to bifurcate a gift where the donor-advised fund pays the gift portion, and the donor pays for the benefits. However, since this issue is between the donor, the donor-advised fund, and the IRS, gifts will be entered into the database per the Gift Transmittal Form and the Development Officer should highly recommend that the donor contact their donor-advised fund for guidance.

Acceptance and Processing Procedures

- Donors contact their donor-advised fund to initiate the gift to UHS.
- The donor-advised fund may contact UHS with qualifying questions prior to the release of the funds. If a Development Officer receives any of these calls, the call is directed to the System Office of Gift Compliance.
- The donor-advised fund sends gifts directly to UHS.

Gift Counting

Face Value (quid pro quo not allowed)

Reference

IRS: Donor-Advised Funds <https://www.irs.gov/charities-non-profits/charitable-organizations/donor-advised-funds>

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

Policy and Procedure GPR-03-014-Gift from a Donor-Advised Fund

Assignment of Income

Policy

UHS accepts gifts via Assignment of Income, such as stipends or honorariums, directly from donors or from third parties at donors' request.

Acceptance and Processing Procedures

- Note: Because assignment of income can occur either directly from a third party or the donor itself, additional documentation is required to ensure the gift is credited to the proper donor and reported correctly.
- Individual accepts income (resembles true "assignment of income")
 - Individuals assume tax liability.
 - Organization will report income to IRS (W-2, 1099, etc.)
 - Organization sends individual's funds to UH along with verification of IRS documents to be issued.
 - UH records gift/pledge payment on individual's record.
 - Individuals receive tax receipts to offset taxable income.
- Individuals waive income.
 - Individuals do not assume tax liability.
 - Organization does not issue W-2, 1099, etc.
 - Individual recommends organization make gift to UH.
 - Organization sends organization's funds to UH.
 - Organizations can authorize gifts that apply to an individual's pledge.
 - UH records gift/pledge payment on organization's record.

- Individuals, if known, can receive soft credit.
- Organization receives tax receipt.

Gift Counting

Face value less quid pro quo

Reference

IRS Publication 526 Charitable Contributions

IRS Publication 1771

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

Corporate Sponsorships, Memberships, & Fundraising Events/Sponsors

Policy

UHS accepts gifts through membership drives and events provided they support the mission of the university.

Acceptance and Processing Procedures

- NOTE: A Summary Checklist for Events can be found in the Appendix document titled Event Disclosure and Reporting Requirements.
- The department establishes sponsorship/membership/ticket levels and benefits list.
- The department establishes the value of the sponsorship/membership benefits/tickets based on the fair market value (FMV). The fair market value identifies the quid pro quo (QPQ) the donor receives.
 - Refer to the Definitions document in the Appendix section for information about advertising and recognition.
- The FMV of sponsorship/membership benefits must be calculated on a per-benefit basis but must be disclosed on solicitation materials as a total amount for each sponsorship/membership level.
 - Disclosure of FMV is required anytime a benefit is promised, even if the FMV is determined to be zero.
- All fundraising initiatives and events must be approved by the Office of Development prior to disseminating any information.

- Refer to:
 - <https://uofh.sharepoint.com/sites/UniversityAdvancement/SitePages/Solicitation-Policy.aspx>.
- Gifts that include an FMV must be paid in a single payment and not in installments.
- The department contacts their assigned Development Officer for the first review of the sponsorship/membership/ticket calculations and solicitation materials.
- The Development Officer contacts Annual Giving for the second review of the sponsorship/membership/ticket calculations and solicitation materials and the assignment of an appeal code for the event.
- Annual Giving contacts the System Office of Gift Processing and Records for the final review of the sponsorship/membership/ticket calculations and solicitation and approval of the response device as a substitute for a Gift Transmittal Form.
- The department publishes the sponsorship/membership/ticket levels, list of benefits, and the total fair market value of the benefits at each sponsorship level on all solicitation materials (printed and electronic), as applicable.
- The main online giving page should not be utilized for sponsorships, memberships, and fundraising events where benefits are promised in exchange for the gift and an FMV is assessed. Please contact Annual Giving for alternative online giving methods.
- The department maintains a copy of the solicitation materials and the approved per-benefit fair market value calculation for audit purposes.
- Sponsors/members/attendees make payment.
 - Some payment types, such as donor-advised funds, family foundations and private foundations do not allow donors to receive any benefit from the gift. Additionally, the IRS does not allow donor-advised funds to be used to bifurcate a gift where the donor-advised fund pays the gift portion, and the donor pays for the benefits. If a gift is made by any payment type other than cash, personal check, or credit/debit card, please consult the System Office of Gift Processing and Records.
 - Sponsors/members/attendees must waive all benefits at the time of their gift or pledge if they intend to do so. It is still appropriate and acceptable to provide recognition for sponsors who decline all benefits so long as the FMV of such recognition was determined to be zero.

- NOTE: A fundraising event where a restaurant donates back a percentage of the sales is countable as a gift from the restaurant with zero QPQ if the University does not endorse or promote the restaurant or its products, or provide any inducement to frequent the restaurant, its products, or the event.
- Department submits Gift Transmittal Form (GTF), or approved substitute, to the System Office of Gift Processing and Records for processing. The Gift Transmittal Form must clearly indicate the quid pro quo (QPQ) information.

Gift Counting

Face value less quid pro quo

Reference

Internal Revenue Code §§ 141 and 513

Internal Revenue Regulations 26 CFR §§ 1.512(a)-1, 1.513-1, and 1.513-4

IRS Publication 526

IRS Publication 1771

IRS: Charitable Contributions - Quid Pro Quo Contributions

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

Gifts-in-Kind Acceptance

Overview

This overview is applicable to all Gifts-in-Kind (GIKs). Additional details follow for specific GIK types. The Summary of Final Approvers can be found in the Appendix.

Definitions

A Gift-in-Kind is a non-cash gift of materials or long-lived assets, real property, or tangible and intangible property in which ownership is transferred to UHS through delivery of the property or clear title to the property.

There are three types of Gifts-in-Kind:

1. Materials or Long-Lived Assets, including:
 - Equipment
 - Software
 - Printed materials
 - Food or other items used for hosting dinners.
2. Real Property - Real property (also called real estate or realty) is land, its natural resources, and any permanent buildings on it, including:
 - Residential property
 - Rental property
 - Commercial property
 - Farmland
 - Undeveloped land
 - Gas, oil, mineral, and timber interests
3. Tangible and intangible property - Anything other than real property that is subject to ownership.
 - Tangible assets include:
 - Personal collections of art, books, coins, or movies
 - Cars, boats, and aircraft
 - Animals

- Securities
- Intangible (intellectual property) assets include:
 - Patents
 - Copyrights of cultural, artistic, and literary works
 - Computer software under development

General Considerations

- Is the donor the current legal owner of the Gift-in-Kind?
- Is the Gift-in-Kind relevant to the work of the university? (As a general rule, accept only gifts that further the mission of the university.)
- Does accepting the Gift-in-Kind jeopardize the reputation of the donor or the university?
- Will the Gift-in-Kind cost money in the future, such as maintenance, repair, or preservation costs? If so, can these costs be identified and valued?
- Are there any risks associated with accepting the Gift-in-Kind?
- Will the Gift-in-Kind require a special facility in which to house it?
- Are there any special conditions the donor wishes to impose?
 - General Counsel must approve all gift agreements.
- If the Gift-in-Kind cannot be utilized, will the donor allow it to be sold? If so, within what period and under what conditions?

Use (Related vs. Unrelated)

A Gift-in-Kind is accepted only if it falls within one of these two categories:

- Related Use - The Gift-in-Kind is useful to the university in fulfilling its purpose or mission.
 - Gifts of related use items may have subsequent tax consequences to the donor if the item is retained by the university for less than 3 years.
- Unrelated Use - The Gift-in-Kind does not fulfill the purpose or mission of the university and will be sold to benefit the mission of the university.
 - Items that are for an “unrelated use” and are not going to be sold cannot be counted as a Gift-in-Kind.

Determining and Documenting Fair Market Value

Definition of Fair Market Value

Fair market value is the price at which property would change hands between a willing buyer and a willing seller, neither having to buy or sell, and both having reasonable knowledge of all the relevant facts. Note: “Priceless” is not an acceptable fair market value. Gift receipts for any type of Gift-in-Kind include only a description of the item donated. They do not include any valuing information. Responsibility for valuing Gifts-in-Kind for IRS purposes lies solely with the donor.

Educational Value

Educational value is applied to gifts that normally can be purchased at an educational discount or if there is a state agreement enabling the university to pay a standard amount. Educational value normally applies to such items as computer hardware, software, scanners, etc. If no educational discount is available, it must be stated in the valuation documentation and the established fair market value is used. Sample letters related to educational value can be found in the Appendix.

Acceptable Fair Market Documentation for Gifts Valued \$5,000 or less.

- New Items
 - Paid bill of sale
 - Invoice and a copy of the check or credit/debit card statement showing payment.
 - Quoted price from a reputable website (not eBay)
 - Include with the gift documentation: a screenshot and a letter stating the date retrieved and the person who retrieved it.
- Used Items
 - Value placed on the gift by an independent qualified appraiser made within 60 days before or after the date of the gift.
 - The conditions upon which it is based must be carefully reviewed to determine whether it provides a credible assessment of the value of the gift.
 - Quoted price from a reputable resale website (not eBay)
 - Include with the gift documentation: a screenshot and a letter stating the date retrieved and the person who retrieved it.
 - The value is determined by a qualified expert on the faculty or staff of the university, but not an individual whose fundraising totals are directly affected by the gift.

- Note: A sample letter of a qualified expert faculty/staff appraisal can be found in the Appendix

Additional Guidance:

- Manuscripts, autographs, signatures, books, and related items are difficult to value. It is recommended either a qualified faculty/staff member evaluate the item for value, or an independent qualified appraisal is obtained.
 - Note: A sample letter of a qualified expert faculty/staff appraisal can be found in the Appendix.
- Items that are handcrafted by a non-professional or non-business-owning individual are valued based on the cost of the materials to make the item.
- IRS Publication 561: Determining the Value of Donated Property provides extensive information on determining the value of a gift.

Acceptable Fair Market Documentation for Gifts Valued Above \$5,000

- Value placed on the gift by an independent qualified appraiser made within 60 days before or after the date of the gift.
 - The conditions upon which it is based must be carefully reviewed to determine whether it provides a credible assessment of the value of the gift.
- New Items
 - Paid bill of sale
 - Invoice and a copy of the check or credit/debit card statement showing payment.
 - University's appraisal obtained independently for insurance purposes.
- Used Items
 - University's appraisal obtained independently for insurance purposes.
 - Value determined by a qualified expert on the faculty or staff of the university, but not an individual whose fundraising totals are directly affected by the gift.
 - If a subsequent independent qualified appraisal is received, an adjustment is made to the gift value.
 - Note: A sample letter of a qualified expert faculty/staff appraisal can be found in the Appendix.

- Note: If an independent qualified appraisal is received after a gift is recorded using other valuing methods, the gift value is to be adjusted accordingly.

Gifts without Valuing Documentation

- If the Gift Acceptance Committee determines that a gift may require their review, the committee can require proper valuing documentation before their review and approval for acceptance. Without prior approval, these gifts will be denied by the committee and the donor's charitable contribution will be negatively impacted.
- Gifts submitted without acceptable valuing documentation are valued at \$1.
- If valuing documentation is received after the gift has been processed and prior to the end of the fiscal year, request a valuation change by submitting supporting documentation to the designated Gift Acceptance Coordinator.

Donor's Responsibility for the Qualified Independent Appraisal

The IRS does not require the donor to provide the university with a qualified independent appraisal. IRS Form 8283 is only required by the IRS if the donor wishes to use the gift for tax deductible purposes. The university never purchases and provides the donor with a qualified independent appraisal for their tax needs. The university also never refers the donor to a specific qualified independent appraiser but may provide the names of at least three appraisers as a courtesy to the donor (not a recommendation).

UHS Responsibility for the Qualified Independent Appraisal

The Development Officer may submit a formal written request to the Gift Acceptance Committee for the university to purchase a qualified independent appraisal if the university wishes to count the full value of a significant gift and the donor does not provide a qualified independent appraisal. If the Gift Acceptance Committee approves the request, a quid pro quo is placed on the overall value of the gift for gift counting purposes, subtracting the cost of the appraisal from the value of the gift. Only in rare cases, or in situations required by university policy, such as with gifts of real property, should the university purchase a qualified independent appraisal for gift counting purposes. In instances where the university purchases an appraisal, the university does not provide the appraisal to the donor.

Requirements for a Qualified Independent Appraiser

Per IRS Publication 561, a qualified appraiser is an individual who meets all the following requirements:

1. The individual either:
 - a. Has earned an appraisal designation from a recognized professional appraiser organization for demonstrated competency in valuing the type of property being appraised, or
 - b. Has met certain minimum education and experience requirements. For real property, the appraiser must be licensed or certified for the type of property being appraised in the state in which the property is located. For property other than real property, the appraiser must have successfully completed college or professional-level coursework relevant to the property being valued, must have at least 2 years of experience in the trade or business of buying, selling, or valuing the type of property being valued, and must fully describe in the appraisal his or her qualifying education and experience.
2. The individual regularly prepares appraisals for which he or she is paid.
3. The individual demonstrates verifiable education and experience in valuing the type of property being appraised. To do this, the appraiser can make a declaration in the appraisal that, because of his or her background, experience, education, and membership in professional associations, he or she is qualified to make appraisals of the type of property being valued.
4. The individual has not been prohibited from practicing before the IRS under section 330(c) of Title 31 of the United States Code at any time during the 3-year period ending on the date of the appraisal.
5. The individual is not an excluded individual. (Refer to IRS Publication 561 for more information.)

Requirements for a Written Appraisal

Note: A sample letter of a qualified expert faculty/staff appraisal can be found in the Appendix.

- Requirements for appraisals completed by both qualified independent appraisers and qualified expert faculty/staff include:
 - Please refer to Publication 561: Determining the Value of Donated Property for more information on determining the value of a gift.
 - Qualifications of the qualified expert faculty/staff appraiser including their background, experience, education, and any membership in professional appraisal associations
 - Evaluated within 60 days of the date the university accepts the property.

- Signed, and dated by appraiser.
- Detailed description of item
- Number of items received.
- Physical condition of the item
- Date the university will receive the item.
- Date item was valued.
- Stated purpose of what the item is used for at the university.
- Appraised FMV on the date (or expected date) of contribution.
- Additional requirements for qualified independent appraisal
 - Name, address, and taxpayer identification number of the qualified appraiser.
 - If the appraiser is a partner, an employee, or an independent contractor engaged by a person other than the donor, the name, address, and taxpayer identification number of the partnership or the person who employs or engages the appraiser.
 - A statement that the appraisal was prepared for income tax purposes.
 - The method of valuation used to determine FMV, such as the income approach, the comparable sales or market data approach, or the replacement cost less depreciation approach including the specific basis for the valuation, such as any specific comparable sales transactions.
- Additional requirements for qualified expert faculty/staff appraisal
 - Prepared on university letterhead.
 - A statement that the appraisal was prepared for gift counting purposes.
 - The method of valuation used to determine FMV.
 - The valuating method must align with IRS rules. Premade valuing charts are not accepted as a methodology because each item's value is determined based on the condition, year produced, use, rarity, etc. Therefore, premade charts cannot accurately determine the value of an item.

[IRS Form 8283 & 8282](#)

The university does not require the donor to submit an IRS Form 8283 to receive credit for the gift. However, to receive a tax deduction, the IRS requires some donors to file an IRS Form 8283 for non-cash gifts. Donors should consult their tax advisors for guidance.

After the Gift Acceptance Committee agrees to accept the gift and the transaction has closed, a donor may choose to submit an IRS Form 8283 for university signature. By law, the individual acknowledging the gift must be an official authorized to sign the university tax return. In this regard, only designated representatives in the Division of Administration and Finance are approved to execute the IRS Form 8283 on behalf of the university. The university may refuse to sign Form 8283 if we believe that the gift does not conform to tax laws, if the Form 8283 is incomplete, or if we have questions about the donor's appraisal.

Note: When a donor submits IRS Form 8283 to the university, the donor may suffer adverse tax consequences if the university subsequently sells or disposes of the donated item within 3 years of acceptance.

If a donor submits an IRS Form 8283 to the university:

- Submit the completed original Form 8283 (both pages) bearing the appraiser's original signature, plus a copy of the appraisal (if provided) and any other supporting documentation, to the System Office of Gift Processing and Records.
- The System Office of Gift Processing and Records
 - updates the donor database.
 - IRS Form 8283 status and status date
 - Gift valuation, if needed
 - forwards documents, and donor's address, to the Senior Associate VC/VP of Finance or designee for signature
- The Senior Associate VC/VP of Finance or designee
 - signs the form.
 - sends a copy to the System Office of Gift Processing and Records at giftproc@central.uh.edu
 - sends a copy to the beneficiary unit or department (the department utilizing the gift in kind)
 - sends the original to the donor.
- If the gift is sold or disposed of within 3 years of acceptance,
 - The beneficiary department notifies the Senior Associate VC/VP of Finance or designee of the need to prepare the IRS required Form 8282.

- The Senior Associate VC/VP of Finance or designee
 - completes the form.
 - sends a copy to the donor.
 - sends the original to the IRS.

GIK@central.uh.edu

All Gift-in-Kind related documents and/or questions should be submitted to GIK@central.uh.edu. When contacting GIK@central.uh.edu, please include the donor's name in the subject line of the email. If the communication relates to an auction or similar event, also include the event name. Each GIK should be submitted in a separate email.

For auctions, an email should include all the pieces to both the item donor and winning bidder sides of the transaction. If items from multiple donors were combined into a single item for bidding purposes, please include all pieces of both the items donor's and the winning bidder's sides of the transaction.

Documents received will be reviewed to determine if the GIK requires review by the Gift Acceptance Committee prior to acceptance. If any additional documents, corrections to the GTF, etc. are needed for processing, please resubmit a complete package with GTF, fair market value documentation and all other supporting documentation included.

Securities

Policy

UHS accepts gifts of marketable, closely held, and other restricted securities provided the proceeds support the mission of the university. A Gift Planning Officer is introduced into the conversation with the donor when gifts of closely held securities and/or other restricted securities are contemplated. Gifts of closely held securities and/or other restricted securities also require approval of the Gift Acceptance Committee prior to acceptance. UHS also accepts stock option contracts.

Acceptance and Processing Procedures

- Donor notifies Development Officer of intent to make gift of securities.
- The Development Officer contacts the System Office of Gift Planning to coordinate approval of the acceptance of closely held securities.
- If applicable, donor forwards paper certificates directly to the System Office of Treasury. The USPS postmark, or the date hand-delivered certificates are received by UHS, helps determine the proper valuation date.
- For stock option contracts, the System Office of Treasury must be informed so they can coordinate with the UHS broker to effectively manage the transfer.
- For securities transferred electronically via the donor's broker
 - The Development Officer completes the Securities Transfer Instruction Form found at <https://givetouh.edu/ways-to-gift/stocks-securities>.
 - The Development Officer sends the form to the donor and the System Office of Gift Planning.
- The Development Officer continues to follow-up with the donor until gift details are received from the donor.
 - Name of security
 - # Shares
 - Date of transfer
 - Purpose of gift/gift designation
 - Method of transfer (electronic or paper certificates)
- Development Officer forwards gift details to the System Office of Gift Planning and to the Manager of Treasury of Operations.
- Development Officer completes and sends Gift Transmittal Form (GTF) to the System Office of Gift Processing and Records.
 - Gift Value
 - If prior to receiving gift valuation from Treasury, enter an estimated amount. The System Office of Treasury or the System Office of Gift Processing Records will update the gift amount once the valuation is available.
 - If after receiving gift valuation from Treasury, enter valuation amount and include Treasury valuation document as attachment to Gift Transmittal Form (GTF).

- Proceeds Amount is always left blank as this is completed by the System Office of Treasury. (see below)
- In the comments field, include the name of the security, ticker symbol, the number of shares being donated, and any additional identifying information about the gift.
- The System Office of Gift Processing and Records forwards the GTF to the System Office of Treasury, with copy to the Development Officer and the System Office of Gift Planning, to notify Treasury of the gift.
- Once the gift is identified, the System Office of Treasury values the gift and sends “reply all” email to notify the System Office of Gift Planning, the System Office of Gift Processing and Records, and the Development Officer that the gift has arrived. Treasury attaches gift valuation documentation to the email.
- Upon sale of the securities, the System Office of Treasury provides the proceeds value and supporting documentation to the System Office of Gift Processing and Records.
- Documentation needed from UHS support organizations that value their own gifts of securities:
 - Date stock gift received and supporting documentation.
 - Detailed gift value calculation and supporting documentation of all elements of the formula used.
 - Proceeds of sale and supporting documentation

Gift Counting

Marketable securities are valued at the average of the high and low quoted selling prices on the date the donor relinquishes control of the asset. Other securities are valued by the System Office of Treasury based on IRS regulations.

The proceeds from the sale of the securities will be higher or lower than the gift valuation. Although the proceeds amount is recorded in the donor database, it is not used for gift counting. The proceeds amount is critical to establish a “fully funded” status for endowments. When cumulative proceeds for a particular endowment are lower than the minimum required for fully funded status, additional funding is required even though the gift valuation may indicate otherwise. The proceeds received from the sale of the securities can be found on the Stock Sales tab in the donor database. To access this information, open the donor record, identify the transaction, click on the “gift” hyperlink, and then select the Stock Sales tab. The Amount in the Stock Sales tab indicates the proceeds amount received from the sale of the securities

while the Payment amount in the Transaction Summary indicates the gift valuation amount. Gift Compliance monitors the fully funded status for endowments and notifies the Development Officer if additional funds are needed to fully fund an endowment funded by securities.

Reference

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

SAM 08.A.03 Gift Acceptance

Policy and Procedure GPR-03-008-Securities

Tangible and Intangible Property

[Refer to the Gift-in-Kind Overview section for more information.](#)

Policy

UHS accepts Gifts-in-Kind of tangible and intangible property provided they support the mission of the university and meet gift regulations and UHS standards for acceptance.

Acceptance and Processing Procedures

When the university accepts gifts of tangible and intangible property it also accepts the risks and responsibilities of maintaining that asset. Gifts of tangible and intangible property can also create risks for the donor. Some Gifts-in-Kind are complex and sometimes their tax deductibility or ability to count as a gift may be unclear. If unsure about an item being a Gift-in-Kind, please contact the designated Gift Acceptance Coordinator for guidance in accepting the gift.

- The Development Officer is responsible for securing documentation related to the gift:
 - For all gifts
 - Fair market value documentation (see Determining and Documenting Fair Market Value section)
 - Photos of item (required for gifts of works of art, jewelry and gems, equipment, furniture, and unusual items)
 - Any additional correspondence or documentation related to the gift.
 - If applicable,
 - Contracts
 - Blueprints

- Letter from Dean of College or Chair of Department, stating he/she is aware of the gift, would benefit from receiving it, and will accept all fiscal responsibility before and after acceptance.
 - Letter from Facilities Planning and Construction stating the department approves of the location where the gift is stored.
 - Approval from appropriate departments should the gift require construction or renovation to any buildings or areas.
 - Letter stating whether insurance is required.
 - Estimated annual maintenance or upkeep costs.
 - Any applicable research related to the gift.
 - The committee may request additional documentation.
- The Development Officers contact the Systemwide Public Art Committee for their approval of the acceptance of art of the UHS public art collection (art to be visible to the public).
- The Development Officer may accept routine gifts valued at less than \$5,000. Examples of non-routine gifts can be found in SAM policy 08.A.03. A copy of the current policy is available at <http://www.uh.edu/policies/>.
- The Development Officer completes the Gift-in-Kind GTF with appropriate GIK designation and submits it, along with the supporting documentation to the designated Gift Acceptance Coordinator.
- The designated Gift Acceptance Coordinator
 - reviews the documentation for completeness,
 - ensures that gifts for UHS public art have been approved by the Systemwide Public Art Committee
 - approves gifts that do not require any further approval as indicated in the Summary of Gift Approvals Needed Prior to Acceptance document found in the Appendix, and
 - forwards other documents to the Chair of the Gift Acceptance Committee.
- If acceptance is approved, the Development Officer will be notified how to proceed.
- Upon formal acceptance and transfer of ownership, the Development Officer notifies the designated Gift Acceptance Coordinator. The designated Gift Acceptance Coordinator sends the GTF and supporting documentation to the System Office of Gift Processing and Records.

Gift Counting

The lesser of the educational value or the fair market value, as stated either within the approved appraisal or other approved valuing documentation.

Reference

IRS Publication 561, Determining the Value of Donated Property

IRS Publication 526, Charitable Contributions

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

SAM 08.A.03 Gift Acceptance

Real Estate

[Refer to the Gift-in-Kind Overview section for more information.](#)

Policy

UHS may accept gifts of real estate with a market value that justifies due diligence, acquisition and holding costs (generally at least \$100,000 per SAM 08.A.03) subject to the recommendation of the Gift Acceptance Committee. Real property may be recommended only after due diligence work performed in accordance with Board policy [51.01](#) and [SAM 01.C.08](#).

Acceptance and Processing Procedures

Gifts of real property are complex and can expose the university to potential liability. Therefore, at no time prior to full acceptance of a gift of real property by the Chancellor and Board of Regents should a staff member or volunteer accept a gift of real property or suggest to the prospective donor that such acceptance is likely to occur.

Real property (also called real estate) is defined as land, and generally whatever is affixed to the land, as well as those rights that issue out of land. Real property may include residential property, rental property, commercial property, farmland, undeveloped land, oil and gas interests, mineral interests, timber, and similar interests.

A gift of real property cannot be accepted until the procedure below is completed. A gift of real property cannot be recorded as a gift in the donor database until after ownership of the property has been transferred.

After receiving a proposal for a gift of real property, the Development Officer notifies the Chair of the Gift Acceptance Committee and the System Office of Gift Planning. The System Office of Gift Planning collaborates with the System Office of General Counsel and the System Office of Real Estate Services. The Development Officer then secures the following documents and submits them to the System Office of Gift Planning:

- Completed Donor's Disclosure Form
- Copy of deed or conveyance documents
- Copy of survey, if available
- Current appraisal by a qualified appraiser (provided by donor), if available
- Additional documentation and/or paperwork may be required at any time throughout the review and approval process. Please consult the Office of Gift Planning for questions and process support regarding real estate gifts and prospective opportunities.

The System Office of Gift Planning then works with the System Office of Real Estate and the System Office of General Counsel to submit the following additional documents to the designated Gift Acceptance Coordinator:

- Parties' Letter of Intent
- Real Estate Agreement
- Copies of any condominium agreements, restrictive covenants, leases and/or management agreements, and deed restrictions, and homeowner association documents (if in donor's possession)
- Copies of most recent property tax statement, title report and title insurance policy
- Two independent appraisals obtained by the System Office of Real Estate and paid for by the UH unit benefiting from the gift.
 - For real property with a reasonably anticipated fair market value of less than \$300,000, the most recent appraisal of the local property tax appraisal district may be used for one of these reports, so long as such report was produced within the past twelve (12) months and is accepted by the Vice Chancellor for Administration and Finance.
- Copy of building inspection report, if required
- Phase 1 Environmental Study ordered by System Office of Real Estate and paid for by donor.
- If the real estate is being gifted from a donor's estate, the System Office of Gift Planning submits a copy of the probated will and other relevant probate documents.

- Title commitment ordered by the parties and paid for by the donor.
- Any additional reports or documents needed for due diligence.

Once reviewed for compliance, the designated Gift Acceptance Coordinator submits the completed request including all accompanying copies of documents to the Chair of the Gift Acceptance Committee for consideration.

- Once approved by the Gift Acceptance Committee, the Chair of the Gift Acceptance Committee submits the completed request with all enclosed documents to the Vice Chancellor of UHS Advancement for UHS Board of Regents consideration and approval.
- Once approved by UHS Board of Regents, the System Office of Real Estate and System Office of General Counsel prepare for transfer of title.
- Once ownership has been transferred to the UHS and the property is accepted, then the Gift-in-Kind GTF and all backup documentation, including a copy of the warranty deed, is submitted to the System Office of Gift Processing and Records for entry into the donor database.

Gift Counting

The value assigned to a gift of real estate is the average of the two appraisals used by the university in accordance with System policy.

Reference

IRS Publication 561, Determining the Value of Donated Property

IRS Publication 526, Charitable Contributions

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

UH System Board of Regents Policy 51.01

SAM 01.C.08 Environmental Review for Acquisition of Real Property

SAM 03.F.05 Sale, Lease, Purchase, or conveyance of Real Property

SAM 08.A.03 Gift Acceptance

Oil, Gas, Mineral, and Timber Interests (Natural Resources)

[Refer to the Gift-in-Kind Overview section for more information.](#)

Policy

UHS may accept gifts of oil, gas, mineral, or timber interests after consideration by the Gift Acceptance Committee and requisite approval. Outright gifts of mineral ownership through deed are preferred, but gifts of royalty and override interests are considered in individual circumstances. UHS does not accept mineral working interest.

Acceptance and Processing Procedures

These gifts are complex and can expose the university to potential liability. Therefore, at no time prior to full acceptance of a gift by the Chancellor and Board of Regents should a staff member or volunteer accept a gift or suggest to the prospective donor that such acceptance is likely to occur.

A gift of natural resource interests cannot be accepted until the procedure below is completed and cannot be recorded as a gift in the donor database until after ownership of the property has been transferred.

After receiving a proposal for a gift of natural resources, the Development Officer notifies the Assoc. VP of Development and the System Office of Gift Planning. The Development Officer then secures the following documents and submits them to the System Office of Gift Planning:

- Copy of deed or conveyance documents
- Copy of current Division Order

The System Office of Gift Planning then works with the System Office of Real Estate and the System Office of General Counsel to consult with the UHS mineral manager to determine fair market value.

- Copies of any leases, management agreements, or other restrictive covenants. (If in donor's possession)
- Documentation of royalty or other revenues for the past two years
- Copies of most recent property tax statement
- If the natural resource interests are being gifted from a donor's estate, the System Office of Gift Planning submits a copy of the probated will and other relevant probate documents.
- Any additional reports or documents needed for due diligence.

Once reviewed for compliance, the designated Gift Acceptance Coordinator submits the completed request including all accompanying copies of documents to the Chair of the Gift Acceptance Committee for consideration.

- Once approved by the Gift Acceptance Committee and the UHS Board of Regents (if applicable), then System Office of Real Estate and System Office of General Counsel prepare the deed transferring title.
- Once ownership has been transferred to the UHS and the interests accepted, then the Gift-in-Kind GTF and all backup documentation, including a copy of the deed, is submitted to the System Office of Gift Processing and Records for entry into the donor database.

Gift Counting

Ownership of oil, gas, mineral and timber interests should be counted at the readily determinable face (or fair market) value after ownership transfer is properly recorded. If it is not known and cannot be readily determined, the asset is reported in the year the value becomes known.

Reference

IRS Publication 561, Determining the Value of Donated Property

IRS Publication 526, Charitable Contributions

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

SAM 08.A.03 Gift Acceptance

Bargain Sales

[Refer to the Gift-in-Kind Overview section for more information.](#)

Policy

UHS may purchase real property or other property or equipment pursuant to a bargain sale provided the assets support the mission of the university and the purchase meets gift regulation and UHS standards for acceptance.

A bargain sale occurs when an individual or entity transfers an asset to the UHS and receives less than the fair market value in return. Bargain sales can involve real estate as well as other property or assets. Typically, a bargain sale involves appreciated property. The difference between the sale price and the fair market value determines the gift amount, if any.

A bargain sale does not occur if the discount is the same as what applies to purchases made by the institution on a regular basis and is not uniquely identified and substantiated as a special reduction.

Acceptance and Processing Procedures

Because the tax rules regarding bargain sales are complex, all donors shall be strongly encouraged to obtain independent tax and legal advice. Donors must obtain an independent qualified appraisal for their own tax purposes.

The steps noted below must be taken when a bargain sale is contemplated:

- The Development Officer must notify the Chair of the Gift Acceptance Committee and the System Office of Gift Planning.
- The System Office of Gift Planning contacts Senior VC for Administration and Finance, System Office of General Counsel, the Chair of the Gift Acceptance Committee, and if the bargain sale involves real estate the System Office of Real Estate.
- Any donor involved in a bargain sale transaction shall sign a Letter of Intent clearly documenting the donor's desire to make a gift and outlining the terms and conditions of the gift, including possible tax consequences, as drafted by the System Office of General Counsel. All backup information regarding the donative intent must be provided to the offices noted above. These offices, together with the Gift Acceptance Committee, shall analyze a proposed bargain sale to confirm it is in the best interest of the University.
- UHS must determine the fair market value of the property in accordance with Board of Regents and University policies.
 - For real estate, UHS typically will not pay more than 75% of fair market value for a bargain sale. Bargain sales related to real estate must follow all procedures found in the Real Estate section of this manual.
 - In the case of property other than real estate, the University shall obtain an independent qualified appraisal and conduct due diligence as set forth in the Board of Regents and University policies or utilize other resources to assess educational and fair market values. The donor generally provides a bill of sale clearly indicating the retail or education/nonprofit discount price, less the charitable contribution of the discounted amount, and a net cost.
- Once all documentation has been submitted to the designated Gift Acceptance Coordinator, it is reviewed and forwarded to the Chair of the Gift Acceptance Committee.
- The Gift Acceptance Committee shall proceed in conjunction with other assessments and due diligence process conducted on the property relative to the sale.

- The Chair of the Gift Acceptance Committee notifies the appropriate parties of the acceptance or denial.
- If approved, the Real Estate Agreement will document the terms and conditions of the bargain sale. The UHS valuation will be utilized to record the amount of the gift. The Real Estate Agreement should address the true nature and value of the gift portion and the nature of any benefits or quid pro quo received by donor in the transaction.
- For all non-real estate purchases, the department conducting the purchase follows all UHS contracting procedures. If applicable, the department contacts the Department of Purchasing to request a Sole Source due to a bargain sale.
- Once the purchase and transfer of ownership have been completed, the designated Gift Acceptance Coordinator completes the GTF based on the valuation determined by the Gift Acceptance Committee and sends the GTF with all gift documentation to the System Office of Gift Processing and Records.
- With bargain sales, particularly the contemporaneous written acknowledgment required by Section 170(f)(8) of the Internal Revenue Code is prepared by Office of General Counsel and signed by the Senior Vice Chancellor/Vice President of Administration and Finance, or a designee, with a copy provided to the Vice Chancellor/Vice President of University Advancement. The written acknowledgment for bargain sales shall include at a minimum: (i) the date; (ii) reference to a charitable “bargain “sale; (ii) the description and/or address (but not value) of the property (the book and page number of the recorded deed may also be referenced); (iii) whether the University provided any goods or services in consideration, in whole or in part, for the property, and if so, a description and good faith estimate of the value of any such goods or services.

Gift Counting

Real Estate: The difference between the average of the two appraisals obtained by the university and the university purchase price.

Non-Real Estate: The difference between the lesser of the fair market value or educational value and the university purchase price.

Reference

IRS Publication 561, Determining the Value of Donated Property

IRS Publication 526, Charitable Contributions

Life Insurance Policies

[Refer to the Gift-in-Kind Overview section for more information.](#)

Policy

UHS accepts gifts of life insurance policies, including whole life, variable life, and universal life policies that name UHS as both owner and beneficiary after consideration by, and requisite approval of, the Gift Acceptance Committee. UHS does not accept gifts of term life insurance.

Acceptance and Processing Procedures

Before accepting the gift

- Submit documents to the designated Gift Acceptance Coordinator
 - Copy of life insurance policy
 - Policy must have a minimum face value of \$100,000.
 - Company must have an investment grade rating.
 - The donor agrees to UHS having sole discretion to cash in the policy, convert the policy to a paid-up policy, or otherwise act in the best interests of UHS to secure the value of the policy to UHS.
 - For policies not fully paid, the donor makes a written commitment to cover the payment of all premiums due over the course of the policy.
- Designated Gift Acceptance Coordinator reviews documents for compliance and submits them to the Chair of the Gift Acceptance Committee for consideration.
- Once notified of approval, the System Office of Gift Planning contacts the donor to initiate transfer of ownership of the life insurance policy.
- Once confirmation is received that the transfer of ownership has occurred, the System Office of Gift Planning submits the Planned Giving GTF (PGTF) and all backup documentation to the System Office of Gift Processing and Records.
 - If the policy is not fully paid up at the time of gift, the university strongly encourages the donor to pay premiums directly to UHS (which in turn pays the premium to the insurer)

and the System Office of Gift Planning submits the PGTF and backup documentation to the System Office of Gift Processing and Records as each premium payment is made.

Gift Counting

- Partially or fully paid-up life insurance policies are counted as outright gifts at the cash surrender value as identified in writing by the insurance provider.
- For policies not fully paid up at the time of gift, the premium payments made by the donor to the university are counted as outright gifts at the full value of the premium paid.

<i>Insurance Type</i>	<i>Counting Value</i>
Life Insurance Policy, Realized During Campaign Period	Face value less what was counted in the current or a previous campaign
Life Insurance Policy (UHS is Owner and Beneficiary of Paid-Up Policy)	Cash surrender value as identified in writing by the insurance provider
Life Insurance Policy (UHS is Owner and Beneficiary of Policy Not Paid Up)	Premium payments made by the donor to the university, or the insurer, are counted as outright gifts at the full value of the premium paid
Life Insurance Policy (Donor Remains Owner with UHS Primary Beneficiary)	Face value of policy, or portion of policy devoted to UHS
Life Insurance Policy (UHS Secondary or Contingent Beneficiary)	Do not count

Reference

IRS Publication 561, Determining the Value of Donated Property

IRS Publication 526, Charitable Contributions

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

SAM 08.A.03 Gift Acceptance

Realized Estates

[Refer to the Gift-in-Kind Overview section for more information.](#)

Policy

UHS accepts gifts of realized estates.

Acceptance and Processing Procedures

When any university, college, or non-academic program that comprises the UH System is notified of the death of a person who has named the UH System as a beneficiary, the UH System Office of Gift Planning must be notified immediately and forwarded copies of all available documentation and correspondence.

If the UH System Office of Gift Planning is notified of the death of a person who has named the UH System as a beneficiary, they shall promptly notify the beneficiary of the bequest.

The UH System Office of Gift Planning has exclusive authority to manage matters related to estates benefiting the UH System, including authority to sign partial or complete releases of liability, and will be responsible for promptly supplying documentation to other UH System administration offices as appropriate. The UH System Office of Gift Planning will provide instructions to estate executors and administrators regarding the disposition of estate assets bequeathed to the UH System. All estate distributions will be transmitted as directed by the UH System Office of Gift Planning.

Once confirmation is received that the transfer of ownership has occurred, the System Office of Gift Planning submits the Planned Giving GTF (PGTF) and all backup documentation to the System Office of Gift Processing and Records.

Gift Counting

Face value less than what was counted in the current or a previous campaign.

Reference

IRS Publication 561, Determining the Value of Donated Property

IRS Publication 526, Charitable Contributions

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

SAM 08.A.03 Gift Acceptance

Auctions (Unrelated Use)

[Refer to the Gift-in-Kind Overview section for more information.](#)

Policy

UHS accepts Gifts-in-Kind for non-related uses provided they support the mission of the university. There are two possible gift contributions that are tied to auction events. The two possibilities relate to the auction item being donated and to the auction item being purchased.

Note: Please note that the Items That Cannot Be Counted, and/or Deducted by the Donor section of this manual is still applicable to Auctions.

Acceptance and Processing Procedures

- NOTE: A Summary Checklist for Events can be found in the Appendix document titled Event Disclosure and Reporting Requirements.

Prior to Auction

- Refer to the gift acceptance procedure for Gifts-in-Kind for guidance on processing the gift to be auctioned.
- Prior to receiving the item, please discuss with the donor on how they wish the university to direct the item afterwards if not sold.
- Once the item to be auctioned is received, the item should be held in a secure area until the auction.
- Disclose the following to the bidders, prior to bidding:
 - Item descriptions should clearly explain what is included with each auction item.
 - Include an estimate of the fair market value for each item.
 - The bid sheet should also state that the item donor provided descriptions.
 - Include the phrase "All items are sold "as is."
- Note: Sales tax is not charged on auction winning bids, even if it is less than the FMV.

After the Auction

- Upon completion of the auction, the Development Officer who is the contact for the auction must submit the following to the System Office of Gift Processing and Records:
 - GTF Gifts-in-Kind (Events) Form
 - Valuing documentation
 - Qualified independent appraisals as needed.
 - Bid sheets, or approved substitute.
 - Optional: IRS Form 8283 (If donor submits)

Note: A Sample Auction Form is provided in the Appendix. This form helps to capture all the information needed for both sides of an auction transaction so that information does not need to be transferred to individual GTF forms for each auctioned item. Only one GTF (coversheet) would need to be submitted if the form is utilized. For auction items from various donors that are assembled into a “basket” a Sample Auction Form Basket Addendum is also provided in the Appendix.

Gift Counting

There are two potential gifts associated with each auction transaction:

- Donor of Auctioned Item – Assuming the donation is sold, the gift value is the fair market value.
- Buyer of Auctioned Item – Assuming the fair market value is made public before the auction and that the winning bid exceeds that stated value, the contribution is the difference between the purchase price and the publicized fair market value.
- Note: Refer to the Gift-in-Kind section for more information about gift counting for gifts cards and partial interests.

Reference

IRS Publication 561, Determining the Value of Donated Property

IRS Publication 526, Charitable Contributions

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

Policy and Procedures DAR-06-001-Extramural Non-Gift Transactions

Gift Cards & Gift Certificates

Policy

UHS accepts gift cards and gift certificates to be sold or auctioned provided they support the mission of the university.

Gift cards for services and restaurants, donated by the issuing entity, which do not have a cash value are not gifts. They may be accepted and acknowledged but the donor is not receipted, and the gift is not counted within UHS gift counting totals. A sample acknowledgment for non-gifts can be found in the Appendix.

Gift cards for services and restaurants, donated by the issuing entity, which do have a cash value are gifts. The gift is counted within UHS gift counting totals at the cash value as documented by a copy of the front and back of the card.

Gift cards for services and restaurants, purchased and donated by an individual follow the guidelines below for Gift-in-Kind. The gift is counted within UHS gift counting totals at the face value of the card. Gift cards for tangible items are gifts. The gift is counted within UHS gift counting totals at the fair market value.

If a gift card is subsequently sold or auctioned, the winning bidder would be granted gift credit for the amount beyond the face value of the card, provided that the fair market is disclosed prior to any bidding occurring.

Reference

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

Food/Meal Donations, Including Hosted Dinners

[Refer to the Gift-in-Kind Overview section for more information.](#)

Policy

UHS accepts Gifts-in-Kind of food provided they support the mission of the university.

Acceptance and Processing Procedures – Restaurants and Other Service Providers

If a restaurant or other service provider is supplying food for an event, the company's published FMV may be counted as a gift. Services related to the event cannot be counted as a gift. Examples of services include such things as catering, food and beverage service, and valet parking. Rental or borrowed items from a restaurant or service provider are never counted as a gift because ownership is not transferred to UHS.

The best way for a restaurant or service provider to get full gift credit for a gift is for the company to provide an invoice to UHS, UHS to pay the invoice, and the company make a voluntary (not as part of a written or verbal contract or agreement) outright gift to UHS for whatever amount they wish. When the outright gift arrives, a simple GTF form completed by the Development Officer is all that is needed.

Acceptance and Processing Procedures – Non-Restaurants and Service Providers

Similarly, having the event paid by UHS and the individual donor making a voluntary (not as part of a written or verbal contract or agreement) outright gift to UHS for whatever amount they wish is also the best way for an individual donor to support an event. When the outright gift arrives, a simple GTF form completed by the Development Officer is all that is needed.

The less desirable option for individual donors.....If there is some reason UHS or the donor wishes for the donor to pay for the event directly, things get more complicated.

First, the event...

- Must help to fulfill the mission of UHS.
- Must be an official UHS event that UHS would have paid for even if a donor did not underwrite it.
- Attendees are selected by UHS. The donor may provide recommendations for attendee selection.

Second, there are some drawbacks...

- Only the portions of the event that the university planned to include, and would have paid for, are countable as a gift.
 - The donor will likely pay sales tax which cannot be counted in the gift portion.
 - If the donor adds features to the event planned by the university, these costs are not countable.
- The fair market value (FMV) of the benefits (aka: quid-pro-quo or QPQ) received in return for the gift are not countable.
 - FMV is how much a person would pay to attend a similar event including: food, average beverage consumption, ambiance, entertainment, etc. This is rarely just a prorated portion of the event costs.
 - The donor's gift will be reduced by the FMV of their participation in the event (and the FMV of any leftovers they retain)
 - If the donor required any of the attendees to be included, the FMV of their portion is also QPQ.
 - If invitees are required to give a gift to attend the event, then their gift gets reduced by the FMV of event participation, even if they chose to not, or are unable to, attend the event. However, donors can waive all their benefits, not specific benefits, at the time of making the gift.

Third, more documentation is required:

- A GTF is still needed from the Development Officer (the GIK GTF is different)
- Donor itemized receipts must be submitted to ensure costs were reasonable and customary.
- Donor proof of payment must be submitted to ensure gift receipt is issued to legal donor (cancelled check or credit card statement)

Differences in receipting...

- With an outright gift to UHS, the gift receipt states the amount the donor is eligible to claim as a charitable gift.
- With a Gift-in-Kind, the gift receipt only describes the item given and the donor must value the gift for IRS purposes.

Reference

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

IRS Publication 526, Charitable Contributions

Partial Interests

Policy

UHS accepts gifts of partial interests to be sold or auctioned or used within the university provided they support the mission of the university and are irrevocable. Because a partial interest gift allows the right to use property, the contribution is less than the entire interest in that property.

- Partial interest gifts donated by the issuing entity (owner or event/service provider) are not gifts. They may be accepted and acknowledged but the donor is not receipted, and the gift is not counted within UHS gift counting totals. A sample acknowledgment for non-gifts can be found in the Appendix.
 - Partial interests purchased and donated by an individual follow the guidelines below for Gift-in-Kind. The gift is counted within UHS gift counting totals at the price paid by the donor.
 - If a partial interest is subsequently sold or auctioned, the winning bidder receives gift credit for the amount beyond the standard ticket price or fair market value of the partial interest, provided that the fair market is disclosed prior to any bidding occurring.

Reference

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

Revocable Deferred Gifts Acceptance

Bequests

Testamentary Provisions under a Revocable Trust

Pay on Death and Transfer on Death Provisions on Financial Accounts

Retirement Plan or IRA Beneficiary Designations

Life Insurance Beneficiary Designations

Transfer on Death Deeds

Policy

UHS encourages revocable deferred gifts such as the following:

- Bequest in donor's will
- Testamentary provision under a revocable trust
- Beneficiary designation of IRA or retirement plan
- Beneficiary designation of life insurance policy
- Beneficiary of transfer on death deed

Acceptance and Processing Procedures

- The System Office of Gift Planning is introduced into the conversation with the donor when revocable deferred gifts are contemplated or in such case the donor notifies the Development Officer that a revocable deferred gift has already been made.
- UHS representatives are not allowed to draft estate planning documents.
- UHS representatives are not allowed to sign as witnesses to estate planning documents under which they know UHS has been named a beneficiary.
- The Development Officer works with the System Office of Gift Planning to obtain a copy of the estate document, or substitute approved by the System Office of Gift Planning.
- For retirement plan or IRA beneficiary designations, the donor's spouse must sign a spousal consent form for the beneficiary designation if the donor is married.

- Distribution from an IRA account may also be made prior to death. Since IRAs may be funded with pre or post tax dollars, assets distributed from IRAs may, accordingly, be taxable or nontaxable. If donors choose to distribute nontaxable IRA funds to a charity, they may still be able to claim a charitable tax deduction for the amount, or a portion, of the gift. Please consult the System Office of Gift Planning and suggest that prospective donors consult with their tax advisors to discuss the specificity of making any charitable distributions from their IRA(s).
- For pay on death or transfer on death provisions, the Development Officer obtains a copy of the documentation and provides it to the System Office of Gift Planning to validate compliance, particularly for a non-resident of Texas.
- For transfer on death deeds, follow the Acceptance and Processing Procedures related to Real Estate.
- The System Office of Gift Planning prepares the PGTF and submits it along with supporting documents to the System Office of Gift Processing and Records.
- If a donor withdraws their bequest, or if a bequest is increased or decreased, the System Office of Gift Planning prepares a PGTF and submits it along with supporting documentation to the System Office of Gift Processing and Records so that adjustments can be made to the donor database to reflect the current planned gift value more accurately.

Gift Counting

If the donor discloses details about the gift and it meets the criteria identified below, the gift is counted at the value estimated by the donor. Otherwise, the gift is counted at \$1.

- During a campaign, the donor, or one spouse for a joint gift, must be aged sixty by the end of the campaign period. A minimum of the month and year of birth are required to be entered in the donor database.
- Outside of a campaign, donors of any age are counted.
- The gift must be documented in writing (or through a copy of the gift instrument, or section of the gift instrument containing the gift provisions).
- There must be a solid written estimate of the value provided by the donor, whether the gift is a specific sum, a specific asset bequeathed by will, a percentage of the total estate, or a percentage of the residuary.
- The bequest, testamentary provision, or beneficiary designation is primary and not contingent.

<i>Insurance Type</i>	<i>Counting Value</i>
Life Insurance Policy, Realized During Campaign Period	Face value less what was counted in the current or a previous campaign
Life Insurance Policy (UHS is Owner and Beneficiary of Paid-Up Policy)	Cash surrender value as identified in writing by the insurance provider
Life Insurance Policy (UHS is Owner and Beneficiary of Policy Not Paid Up)	Premium payments made by the donor to the university, or the insurer, are counted as outright gifts at the full value of the premium paid
Life Insurance Policy (Donor Remains Owner with UHS Primary Beneficiary)	Face value of policy, or portion of policy devoted to UHS
Life Insurance Policy (UHS Secondary or Contingent Beneficiary)	Do not count

Reference

IRS Publication 561, Determining the Value of Donated Property

IRS Publication 526, Charitable Contributions

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

SAM 08.A.03 Gift Acceptance

Irrevocable Split Interest Gifts

Acceptance

Charitable Lead Trusts

Policy

UHS does not serve as Trustee but may be designated as income beneficiary of charitable lead trusts.

Acceptance and Processing Procedures

- The System Office of Gift Planning is introduced into the conversation with the donor when a charitable lead trust is contemplated or in such case the donor notifies the Development Officer that a charitable lead trust has already been created.
- The Development Officer works with the System Office of Gift Planning to obtain the documentation needed for full gift counting.
- Once the charitable lead trust is created, the System Office of Gift Planning prepares the PGTF and submits it along with supporting documentation to the System Office of Gift Processing and Records.

Gift Counting

Face value of the payment stream

Reference

IRS Publication 561, Determining the Value of Donated Property

IRS Publication 526, Charitable Contributions

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

SAM 08.A.03 Gift Acceptance

Charitable Remainder Trust

Policy

UHS does not serve as Trustee of charitable remainder trusts. UHS encourages its donors to name UHS as a remainder beneficiary of a charitable remainder trust and to use a professional fiduciary to serve as trustee.

Acceptance and Processing Procedures

- The System Office of Gift Planning is introduced into the conversation with the donor when a charitable remainder trust is contemplated or in such case the donor notifies the Development Officer that a charitable remainder trust has already been created.
- The System Office of the General Counsel facilitates the creation of the trust account.
- Once the charitable remainder trust is created, the System Office of Gift Planning prepares the PGTF and submits it along with supporting documentation to the System Office of Gift Processing and Records.

Gift Counting

A charitable remainder trust where UHS is irrevocably named remainder beneficiary is counted at the face value of UHS's proportional share. Where UHS is a revocable beneficiary of a charitable remainder trust, please refer to the policy for counting bequests.

Reference

IRS Publication 561, Determining the Value of Donated Property

IRS Publication 526, Charitable Contributions

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

SAM 08.A.03 Gift Acceptance

Charitable Gift Annuities

Policy

UHS cannot administer charitable gift annuities by law but can be the beneficiary of them. Donors interested in creating charitable gift annuities for the benefit of UHS may be referred to a UHS support organization or authorized third-party to consider best practices and state law for donors residing in

Texas, out of state, and/or who are considering funding their CGAs with cash, securities, and/or other assets.

Acceptance and Processing Procedures

- The System Office of Gift Planning is introduced into the conversation with the donor when a charitable gift annuity is contemplated or in such case the donor notifies the Development Officer that a charitable gift annuity has already been created.
- The System Office of Gift Planning obtains relevant information on the donor(s), annuitant(s), and proposed funding asset(s) to prepare illustrations.
- The System Office of Gift Planning coordinates the final execution of the gift annuity contract by the required parties and arranges for the transfer of the funding assets.
- Once the charitable gift annuity is created, the System Office of Gift Planning prepares the PGTF and submits it along with supporting documentation to the System Office of Gift Processing and Records.

Gift Counting

For cash equivalents, the face value of the amount contributed in exchange for the gift annuity as of the date it is received by the university is counted as a gift. Marketable securities are valued at the average of the high and low quoted selling prices on the date the donor relinquishes control of the asset.

Reference

IRS Publication 561, Determining the Value of Donated Property

IRS Publication 526, Charitable Contributions

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

SAM 08.A.03 Gift Acceptance

Retained Life Estate (Remainder Interests in a Residence or Farm)

Policy

UHS accepts remainder interest in a personal residence or farm subject to the provisions and procedures pertaining to gifts of real estate.

Acceptance and Processing Procedures

- The System Office of Gift Planning is introduced into the conversation with the donor when a retained life estate is contemplated or in such case the donor notifies the Development Officer that a retained life estate has already been created.
- The System Office of Gift Planning, the System Office of General Counsel, and the System Office of Real Estate will work together to follow the applicable Acceptance and Processing Procedures related to Real Estate.
 - All gifts of remainder interests in a personal residence or farm require an operating agreement between the life tenants and UHS setting out the obligations and responsibilities of the life tenant(s) and UHS over the term of the life tenancy. The agreement addresses the responsibility for maintenance of the property as well as the costs for maintenance, real estate taxes, insurance, and capital repairs on the property over the term of the life interest.
 - UHS has sole discretion, at the recommendation of the Gift Acceptance Committee, as to whether, at the conclusion of the life tenancy, UHS continues to utilize or sell the property.

Gift Counting

The value assigned to a gift of real estate is the average of the two independent appraisals that are obtained by the university and prepared by independent qualified appraisers.

Reference

IRS Publication 561, Determining the Value of Donated Property

IRS Publication 526, Charitable Contributions

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)

SAM 08.A.03 Gift Acceptance

Commitments (Pledges)

Overview

Policy

A pledge is a commitment to make a gift over a specific period payable according to terms set by the donor. UHS accepts pledges to be paid over a period of five years or less. Exceptions are approved in writing by the VC/VP for Advancement. For all commitments requiring a written agreement, no publicity of the gift should occur prior to the gift agreement being fully executed.

Acceptance and Processing Procedures

- A pledge may take either of two forms:
 - **Oral pledges:** Only oral pledges made through an authorized telethon, phone-a-thon, or crowd-funding campaign are to be counted and reported.
 - **Written pledges:** Pledge commitments, other than those that qualify as oral pledges, must be written, signed by donors, and include the amount of the pledge, the pledge period, the date of first payment, and the frequency of payments. A sample pledge commitment form can be found in the resources listed in the appendix of this manual. In some case an e-mail from the donor is an acceptable format. However, a more detailed pledge agreement is a prudent measure in many circumstances, such as when the initiation of a construction project relies on pledge proceeds. Pledges which commit the University to specific actions, such as awarding scholarships, creating endowments and naming spaces, must be reviewed by the System Office of Gift Compliance prior to our accepting pledge payments.
- A donor's pledge cannot be paid with a payment by a third party such as a community foundation or donor-advised fund.
- Department submits Gift Transmittal Form (GTF), or approved substitute, to the System Office of Gift Processing and Records for recording of the pledge in the donor database.
 - A pledge can be made only by the entity exercising legal control over the assets to be given. Therefore, an individual cannot make a pledge that includes anticipated matching contributions from an employer or some other source. If the pledge includes an

anticipated corporate match, the pledge amount on the gift transmittal form should only indicate the donor's pledge and not the anticipated match.

- Development Officers are responsible for securing the prior written approval of the Vice Chancellor of University Advancement for all pledges with terms longer than five years.
- Pledge reminders for donors are generated monthly by Data Management.
- Note for pledges to be managed by University of Houston Foundation (from Terrylin G. Neale email 9/30/2021)
 - Generally, UHF does not accept 5-year pledges for a gift that will not reach the \$25,000 endowment level for 5 years.
 - Options:
 - Revisit the donor asking for the pledge total to be divided by three, so that the full pledge can be paid off in 3 years.
 - If donor prefers more than 3 years, then the annual pledge payment could be directed to UH in a holding account -- and when the full \$25,000 is reached, it can be transferred to UHF to set up an endowment. (Note: this option does not accrue interest until fully paid.)

Gift Counting

Face value of written, enforceable commitments. During campaigns, the full-face value is booked while only the part of commitments to be made within five years of the close of the campaign is counted. Matching claims are not included in gift counting until the match is received.

Gift Agreements: Current Use Funds/Endowment/Naming

Policy

UHS requires a formal gift agreement when agreeing to terms specified by a donor, permanently endowing the funds, and/or agreeing to recognize a donor via a naming opportunity. UHS does not accept criteria for scholarships based on race or ethnicity, gender, or religion. Please refer to the appendix for "Scholarship Guidelines."

If the pledge is for unrestricted support such as each school's annual fund or program where the donor does not specify terms for accepting the gift, then a signed pledge form will suffice to record the pledge. See appendix for sample pledge commitment form.

Acceptance and Processing Procedures

- Initiate Process
 - Once tentative terms have been agreed by the donor(s), the assigned Development Officer submits a gift agreement request via the Advancement Home Base site.
 - <https://uofh.sharepoint.com/sites/UniversityAdvancement/SitePages/Gifts.aspx>
 - If there is a naming opportunity involved, the naming opportunity must be approved prior to submitting the naming agreement request in accordance with Board policy 32.02, and SAM Policy 08.A.04 Naming Opportunities. (See Naming Opportunities section below).
- Prepare and Review
 - The System Office of Gift Agreements prepares a draft gift agreement based on the information submitted by the Development Officer via the Advancement Home Base site and sends it to the Development Officer for review with the donor.
 - Gift Agreements and the Development Officer collaborate to revise and amend the draft as needed.
 - After donor review and approval of the draft gift agreement, the Development Officer notifies the System Office of Gift Agreements for preparation of the final agreement.
- Signature Process
 - The System Office of Gift Agreements reviews and approves the documentation, prepares, and routes agreements internally for electronic signature via DocuSign.
 - Once all internal signatures have been obtained, the Development Officer will have the option to get the Donor's signature with a hard copy via FedEx/donor meeting or through an electronic signature via DocuSign.
- Notification to Faculty/Staff/Donor
 - When the agreements have been signed by all appropriate UHS personnel and the donor(s), the System Office of Gift Agreements will forward a copy to the Development Officer, the benefitting unit, the System Office of Gift Agreements, the Treasurer (if endowed), and the donor(s).
- For newly signed agreements, excluding planned or blended gifts, the System Office of Gift Agreements submits Gift Transmittal Form (GTF), or approved substitute, to the System Office of Gift Processing and Records for recording of the pledge in the donor database.

- A pledge can be made only by the entity exercising legal control over the assets to be given. Therefore, an individual cannot make a pledge that includes anticipated matching contributions from an employer or some other source. If the pledge includes an anticipated corporate match, the pledge amount on the gift transmittal form should only indicate the donor's pledge and not the anticipated match.
- The System Office of Gift Compliance attaches a scanned copy of the executed agreement to the designation in the donor database.
- If the agreement establishes an endowment, the System Office of Gift Compliance coordinates the establishment of the endowment account with the System Office of Treasury.

External Agreements (Grant Agreements)

Policy

UHS accepts externally drafted agreements to document terms by a donor provided General Counsel "approves the document to form."

Acceptance and Processing Procedures

- When the development officer or other representative of the UHS receives the external agreement from the donor, the agreement must be sent to the System Office of Gift Agreements.
- The System Office of Gift Agreements reviews and submits the documentation to the General Counsel for approval.
 - The external agreement must refer to the correct non-profit designation.
 - Suggested tax verbiage from General Counsel: Contributions to the University of Houston are tax deductible by donors under IRS sections 170(b)(1)(A)(ii) and (v). The University is eligible to receive tax-deductible charitable contributions under IRS Section 170(c).
- Upon approval from General Counsel, the System Office of Gift Agreements follows normal procedures for securing required signatures.
 - General Counsel (via an Approved to Form stamp or cover memo prepared by the System Office of Gift Agreements)
 - VC/VP of Advancement
 - Dean/Director (if applicable)
 - Notification to Faculty/Staff/Donor

- When the agreements have been signed by all appropriate UHS personnel, the System Office of Gift Agreements forwards a copy to the Development Officer, the benefiting unit, and the System Office of Gift Compliance.
- Upon receiving the executed agreements, the System Office of Gift Compliance attaches a scanned copy of the executed agreement to the designation in the donor database.
- For newly signed agreements, excluding planned or blended gifts, the System Office of Gift Agreements submits Gift Transmittal Form (GTF), or approved substitute, to the Office of Gift Processing and Records for recording of the pledge in the donor database.

Gift Counting

Face Value

Donor-Advised Funds (DAF)

Policy

UHS accepts gifts made via donor-advised funds at the recommendation of the individual. Gifts from donor-advised funds may not fulfill pledge commitments of individual donors.

Acceptance and Processing Procedure

Gifts from donor-advised funds are accepted and processed based on the type of tender received. Refer to the appropriate section of this manual.

- A donor may sign a Letter of Intent to document the intended amount and use of funds that a donor-advised fund will contribute on his/her behalf.
 - A Letter of Intent signed by an individual is not a legally binding pledge.
 - Suggested language to include in Letter of Intent:

“This document sets forth my intention to recommend a grant from the administrator of my donor-advised fund, _____, in the amount of _____ to be paid by _____ [insert date] _____. The purpose of this grant will be to support the _____ [add if applicable].

The grant recommendations submitted to my donor-advised fund will involve the following suggested payment schedule:

Because my donor-advised fund must accept and approve the recommendation, the expression of intent set forth in this document is not intended to create a legally binding or enforceable obligation.”

- A donor-advised fund may sign a standard pledge form or gift agreement. (See Gift Agreements section for details)

- A standard pledge form or gift agreement signed by a donor-advised fund is a legally enforceable and countable pledge.

Gift Counting

Gifts from donor-advised funds are recorded at face value.

Pledges may be recorded at face value if the DAF signs as the donor.

Naming Opportunities

Policy

In accordance with Board policy 32.02, and SAM Policy 08.A.04 Naming Opportunities ([Naming Opportunities - University of Houston System \(uhsystem.edu\)](https://uhsystem.edu)), it is System tradition to name certain of its facilities (buildings, portions of buildings, roads, plazas, parking garages/lots) and academic units (campuses, colleges, schools, departments, centers and institutes), in honor of donors (individuals, business entities, and private foundations), and persons or other parties who have made substantial contributions to the System or to education in general. The University of Houston will not accept gifts in the name of, or gifts that honor, administrators who have been removed or asked to leave from their positions at the university.

The Vice Chancellor for Advancement and Alumni shall oversee the administration and implementation of System naming procedures to ensure naming decisions reflect System values as an academic institution and reflect favorably on, and bring honor to, the System. The Vice Chancellor for Advancement and Alumni may make exceptions to this Policy in special circumstances with written approval from the Senior Vice Chancellor for Administration and Finance and the Vice Chancellor for Legal Affairs/General Counsel.

Business naming terms may not exceed ten (10) years. If the name of a business changes after a facility is named for the entity, the name of the facility generally would remain the same except as otherwise indicated in the applicable naming agreement, or if no such agreement exists, upon the Committee's recommendation in accordance with this Policy. Business names may not be used for colleges, schools or academic units. As with individuals honored with facility naming, businesses proposed for facility naming should have a positive image and demonstrated integrity.

All naming opportunities and agreements are coordinated by Development Officers through the System Office of Gift Compliance. Specific amounts for colleges, schools, programs, and new buildings shall not be discussed with donors without first coordinating with the Naming Opportunities Committee Chair.

Acceptance and Processing Procedures

- Donor Interest/New Initiatives
 - Development Officer works with the Naming Opportunities Committee when considering a naming opportunity for a donor/prospect.
 - Naming Opportunities Committee collaborates with units across campus to develop the requirements of the naming opportunity. (Example: Facilities Planning and Construction to confirm floor plans and determine base cost.)
- Submit proposed naming opportunity.
 - Naming Opportunities Committee recommend potential opportunities to the VC/VP of Advancement and Alumni.
 - Final approval is made by VC/VP of Advancement and Alumni.
- Secure approval/Engage Donor
 - Once the naming opportunity is approved, Development Officer may approach donors with naming opportunities.
 - Once tentative terms have been reached with the donor the Development Officer will submit a Naming Agreement Request form on University Advancement Home Base site (see Gift Agreement section above).
 - The Naming Opportunities Coordinator will coordinate with the VC/VP of Advancement to ensure an agenda item is added for Board of Regents consideration.

Gift Counting

Face value of written, enforceable commitments. During campaigns, the full-face value is booked while only the part of commitments to be made within five years of the close of the campaign is counted.

Reference

CASE Reporting Standards & Management Guidelines for Educational Fundraising (4th Edition)
Policy and Procedure GPR-01-001-Gift Crediting Rules and Standards

Transaction Changes

Policy

Transactions processed incorrectly require only a copy of the original documentation for modifications to be made. Other transactional changes require written approval of the donor when the changes impact the amount or designation of the transaction.

All refunds associated with gifts and/or the non-gift (FMV) portion of gift transactions, and all non-gift conversions, must be coordinated through the System Office of Gift Processing & Records to ensure the refunds are properly record in the university's account system and the donor database. All refunds that are not associated with transactions in the fundraising database in any way must be coordinated through the department or foundation that manages the accounting cost center.

Refund of Gifts

If an event or initiative is cancelled by UHS,

- The gift portion must follow the “no error” procedure below.
- The non-gift portion may be refunded to the donor, or converted to a gift, upon the donor's written request.

If a donor erroneously makes a duplicate gift and the university is notified promptly, the erroneous gift is refunded to the donor and adjustments are made in the donor database by the Office of Gift Processing and Records to reflect the refund. This situation typically happens when user or technical issues occur on online giving platforms.

Note: No gift reversal can be processed until at least two full weeks after the original deposit date (or until confirmation of bank clearance is received) to reasonably assure that funds have cleared the bank.

Note: Generally, a taxpayer who receives the full benefit of a charitable donation in one calendar year and receives a refund of the donation in another year is required to include the amount in gross income and should be issued a 1099 by the University of Houston System. To the extent a donor requests a refund of a gift in the same taxable year and the University cannot determine whether they received a deduction for contributing the gift, the University is not required to issue the donor a 1099. If the refund is requested in a subsequent year, and is under \$600, the IRS does not require us to issue a 1099. However, if the refund is requested in a subsequent tax year and is more than \$600, the University would be obligated to issue a 1099 because the University can reasonably determine that the donor received the deduction for the contribution. (Per Shereese D. Mayo, Executive Tax Director and Tax Counsel, email 20211107)

Note: Credit card refunds are issued to the original credit card only. All other refunds are issued by paper check only.

If a donor requests a refund when no error has occurred,

- The Development Officer should collaborate with the donor to re-designate the gift to a different purpose.
 - Follow the process in “Re-Designation of Gifts” below.
- If the donor is unwilling to re-designate the gift,
 - Development officer submits request for gift reversal, along with explanation of what steps have been taken, to the Director of Gift Processing and Records.
 - The Director of Gift Processing and Records obtains guidance from the System Office of General Counsel for refunds involving gift agreements, gifts-in-kind including gifts of securities, or other unusual or complex gifts that have additional legal, tax, and considerations.

- The Director of Gift Processing and Records seeks the approval of the VC/VP for Advancement. Such reversals cannot be approved by Advancement Services staff.
- The Director of Gift Processing and Records notifies the Development Officer of the approval or denial.
- If approved...
 - The Development Officer coordinates with the applicable department's DBA/CBA to initiate the refund and the journal entry to the accounting database. The applicable department is the department that manages the cost center from which the refund will occur.
 - The Development Officer notifies the donor in writing, to include the following statements:
 - Per your request, a refund of \$x,xxx.xx, as reflected on your gift receipt #xxxxxxx, has been processed and the gift receipt will be adjusted in our records.
 - Please consult your tax advisor on the proper handling of this gift refund.
 - The Development Officer enters the appropriate contact report for the donor refund notification.
 - The Development Officer provides the System Office of Gift Processing and Records
 - a copy of the donor refund notification.
 - a copy of the department's journal entry.
 - The System Office of Gift Processing and Records adjusts the gift in the system.
 - Reversal if full refund
 - Modification if partial refund

Re-Designation of Gifts

If the donor initiates the re-designation,

- Development Officer obtains documentation of donor request.
- For gift currently in a non-endowment cost center, Development Officer requests journal entry.
 - Journal entries must be done by the department who manages the PeopleSoft cost center.

- If UA manages the PeopleSoft Cost center, GPR will do the journal.
- For gifts currently in an endowment cost center, Development Officer submits request to Office of Gift Compliance.
- Send email to giftproc@central.uh.edu requesting modification, including.
 - Donor name/ID
 - Receipt number/amount.
 - Old/new designation code/cost center/name
 - Donor request
 - Copy of journal or email.
 - Include current cost center if it is managed by UA and GPR will be processing the journal.
- This is not a new gift, and the date of record does not change.

If UH initiates the re-designation,

- Must have documentation of donor approval only if fund where transactions currently reside is restricted.
- If the move does not involve an endowment, include copy of journal entry. If move involves an endowment, include copy of email notification to Treasury.
 - Journal entries must be done by the department who manages the PeopleSoft cost center.
 - If UA manages the PeopleSoft Cost center, GPR will do the journal.
- Gift Transmittal Form (GTF)
 - Donor is the department or foundation & Constituent ID should be included.
 - Name of fund and cost center from which funds are being moved should be entered in the comments field.
 - Write “Extramural Internal Transfer” (bold and large) across the face of the document.
 - Send GTF and supporting documentation to Director of Gift Processing and Records.
 - Do not copy gifts1@central.uh.edu or giftproc@central.uh.edu or any other GPR staff member.
- This will be entered as a new non-gift transaction in the donor database with a current date of record.

Appendix

Definitions

Advertising: A form of marketing communication used to promote or sell something, usually a business's product or service. Revenue generated from advertising may become taxable income (UBIT) to the university. Contact the UHS Tax Office for further information and guidance. Advertising includes, but is not limited to, messages containing qualitative or comparative language ("the best widget in Texas"), price information or other indications of savings or value associated with a product or service, an Endorsement ("University's preferred widget"), calls to action ("buy now"), or any inducement to purchase, sell or use the Sponsor's company's service, facility, or product. A single message containing advertising and acknowledgment is considered 100% advertising. Refer to the definition of "Recognition" for a list of items that are not considered advertising. Also, Gifts-in-Kind of de minimis value logo'd items such as shirts, koozies, etc. do not constitute advertising.

Bargain sale: Bargain sales involve the university's purchase of an asset at a price lower than the asset's fair market value. Bargain sales generally involve real property or tangible property but can involve any type of asset.

Bequest - Provisions in a will, trust, or other testamentary legal document providing a gift to charity. The gift may be designated as a percentage of the donor's estate, a specific dollar amount or description of property (such as securities, real estate, or other assets), or a residual of the donor's estate. These may be revoked before the donor's death unless accompanied by a legally enforceable contract. Bequests may also be made contingent upon a certain event happening.

Bequest Notification: A courtesy notification from the donor indicating his or her bequest intention.

Bequest (Realized): A will, trust, or other testamentary legal document that is administered upon the donor's death fulfilling the donor's bequest commitment.

Bifurcation: The division of something into two branches or parts. For gifts, an example of a bifurcated transaction is when the gift portion and the QPQ portion of a transaction are separated.

Cash: U.S. Currency. Cash does not include foreign currency.

Cash Value: For gift cards, the cash value is the value, if any, that the card can be exchanged for cash. The cash value is usually listed on the back side of the card. If no cash value is listed, the card does not have a cash value.

Charitable Gift Annuity: Charitable gift annuities are transfers of assets to a charity in exchange for that charity's promise to pay one or two named annuitants a fixed amount for life based on the annuitants'

age at the date the charitable gift annuity is created, using rates published by an organization such as the American Council on Gift Annuities.

Charitable Lead Trusts: Charitable lead trusts are irrevocable trusts that distribute either a fixed amount (Charitable Lead Annuity Trust) or a fixed percentage of the trust's annual market value (Charitable Lead Unitrust) to one or more charities over the term of the trust and at termination distributes the remaining assets to the donor or one or more named individuals.

Charitable Remainder Trust: Charitable remainder trusts are irrevocable trusts that distribute either a fixed amount (Charitable Remainder Annuity Trust) or a fixed percentage of the trust's annual market value (Charitable Remainder Unitrust) to one or more named individuals over the term of the trust and at termination distribute the remaining assets to one or more charitable organizations.

Check: Written order on a standard printed form directing a bank to pay money including personal, business, bank, and cashier's checks. Other equivalents include money orders, travelers' checks, and foreign drafts.

Company Products: Tangible goods created and/or marketed by the company itself.

Conditional Pledge: Commitments to be paid dependent on certain conditions being met (i.e., matching grant) will be included if there is reasonable expectation that the conditions under which the commitment is made will be met within five (5) years of the commitment being made, there is appropriate documentation, most likely in the form of a gift agreement.

Credit Card: Credit card gifts represent a form of a loan transaction between the donor and the credit issuer.

Electronic Fund Transfer: a system of transferring money from one bank account directly to another without any paper money changing hands. Types of EFTs include wire transfers and Automated Clearing House (ACH) transactions. ACH transactions may also be known as e-checks.

Extramural Non-Gift Transactions: An extramural non-gift transaction is a contribution of money, property, or service valued at \$5,000 or more that would normally not be reported as a gift because it does not meet National Reporting Standards established by CASE. Extramural non-gift transactions do not typically qualify for a tax deduction and are not receipted. However, extramural non-gift transactions are an important source of support to UHS that University Advancement chooses to record and acknowledge.

Fair Market Value (FMV): The price at which property would change hands between a willing buyer and a willing seller, neither having to buy or sell, and both having reasonable knowledge of all the relevant facts.

Foreign Currency: Legal tender bills and coins for countries other than the U.S.

Gift: An irrevocable and voluntary transfer of something of value (money, securities, real estate, equipment, art, etc.) to a charity by a donor who has no expectation for compensation for the transaction.

Gift Transmittal Form (GTF): An approved document that lists pertinent gift processing information about a donor and gift such as donor name, purpose of the gift, account into which the gift will be deposited, etc. Departments must complete GTFs when they receive current gifts not accompanied by a response device.

Gifts-in-Kind: A non-cash gift of materials or long-lived assets, real property, or tangible property in which ownership is transferred to UHS through delivery of the property or clear title to the property.

Grant: Contribution received by the university for either restricted or unrestricted use in the furtherance of the university that typically comes from a corporation, foundation, or other organization, rather than an individual.

Intellectual (Intangible) Property: An intangible asset developed through creativity and innovation.

Irrevocable Split Interests: Irrevocable gifts, created by the donor, which split the interests of the gift between UHS and one or more named individuals.

Life Insurance Policy: A charitable gift vehicle in which the beneficiary at the donor's death is the charity.

Natural Resource Interests (Mineral, Oil, Gas, Timber, etc.): Refer to definition for Real Property.

Payroll Deduction: A Payroll Deduction is an amount that is subtracted from an employee's paycheck. Some employers allow employees to voluntarily authorize deductions for charitable purposes. These funds are forwarded to the charity by the employer, or they are routed through the company's foundation, or other third-party entity, which in turn forwards the contribution to the charity.

Planned Gift: A planned gift is a gift an individual creates during their lifetime that will take effect at some point in the future, typically after the donor's death. Planned gifts are different from outright gifts in that the university does not actually realize an asset until some point in the future.

Planned Gift Transmittal Form (PGTF): An approved document that lists pertinent gift processing information about a donor and gift such as donor name, purpose of the gift, account into which the gift will be deposited, etc. for planned gifts. The System Office of Gift Planning is responsible for completing all PGTF forms.

Pledge: A commitment to make a gift over a specific period payable according to terms set by the donor.

Pledge Payment: The payment to fulfill a pledge commitment.

Quid pro quo (QPQ): Benefits, usually of goods or services, received by a donor in direct exchange for a gift made to the UH System. The Fair Market Value, rather than the cost to the institution, of such benefits must be accurately calculated and disclosed to the donor through all solicitation mediums prior to

accepting any gifts. QPQ must also be accurately reflected in submitting information for gift processing so that QPQ is not counted in gift totals or donor tax deductibility.

Real Property: Real property (also called real estate) is defined as land, and generally whatever is affixed to the land, as well as those rights that issue out of land. Real property may include residential property, rental property, commercial property, farmland, undeveloped land, oil and gas interests, mineral interests, timber, and similar interests.

Recognition: Something that is provided to honor a person or entity for their achievement, service, or generosity and that does not endorse an individual business or product. If recognition is available only to event sponsors, and with disclosure of a zero fair market value (no QPQ) related to these items, recognition of event sponsorships may include the following items:

- Brand or trade names, logo, location, phone number, email, and website
 - If a hyperlink is included, it must be to the company's homepage only.
- Product or service listings
- Value-neutral descriptions, including displays or visual depictions of product lines or services.
- Mere display or distribution (free or at a cost) of the sponsor's product at a sponsored activity
- Recognition does not contain any of the following:
 - Qualitative or comparative language ("the best widget in Texas")
 - Price information or other indications of savings or value associated with a product or service.
 - Endorsement ("University's preferred widget")
 - Calls to action ("buy now")
 - Inducement to purchase, sell or use the Sponsor's company's service, facility, or product.

Remainder Interest in a Residence or Farm (Retained Life Estate): An irrevocable transfer of the real property to UHS that provides a donor or other beneficiary with the use of property with the university receiving a remainder interest.

Response Device: An approved document that a donor returns with his/her gift. The response device should be coded with information about the donor, solicitation and purpose of the gift that enhances the speed and accuracy of gift processing. Response devices are usually used in mass solicitations and must be approved by the System Office of Development prior to being implemented.

Revocable Deferred Gift: A gift designed to pass to a charity in the future, usually upon time of death of the donor, which the donor may change or revoke at any time during life.

Securities: Securities are financial instruments that represent ownership position in a publicly traded corporation (stock), a creditor relationship with a governmental body or a corporation (Bond) or right to ownership as represented by an option. Marketable securities are those regularly traded on an exchange or publicly reported market. Closely held securities are not publicly traded.

Services (Volunteer / Pro Bono): Volunteer services are gifts of time and effort that, while vital to and valued by the university, are not included in gift counting totals. The IRS does not consider them as tax-deductible gifts. These gifts, however, may be stewarded and tracked in the donor/alumni information management system. Two primary reasons for tracking such transactions are to 1) document for matching gift opportunities (some companies match employees' volunteer time) and 2) to assess an individual's involvement more wholly with the university. *Pro Bono* services are gifts of donated services such as advertising, airtime, rentals (such as automobiles, homes, and equipment), licenses, installations, legal and financial counsel, etc.

Sponsorship: Supporting an event, activity, or organization financially or through the provision of products or services in which there is no arrangement or expectation to receive substantial return. Corporate sponsorship naming opportunities have legal and tax implications and require careful consideration from Treasury and Office of General Counsel.

Tangible Property: Anything other than real property subject to ownership, such as artwork, books, jewelry, collections, and so forth.

Donor Bill of Rights

The University of Houston System supports and promotes the Donor Bill of Rights as promulgated by the Council for Advancement and Support of Education (CASE).

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:

1. 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.
2. 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.
3. To have access to the organization's most recent financial statements.
4. To be assured their gifts will be used for the purposes for which they were given.
5. To receive appropriate acknowledgment and recognition.
6. To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by law.
7. To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
8. To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.
9. To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.
10. To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

The text of this statement in its entirety was developed by the American Association of Fund-Raising Counsel (AAFRC), Association for Healthcare Philanthropy (AHP), Council for Advancement and Support of Education (CASE), and the Association of Fundraising Professionals (AFP), and adopted in November 1993.

Summary of Gift Approvals Needed Prior to Acceptance

All non-cash gifts are thoroughly reviewed before formal acceptance, processing, entry into the donor database, counting in the gift totals, and donor receipting. The Development Officer is responsible for gathering all documentation and completing the appropriate GTF before submitting it to the designated Gift Acceptance Coordinator for review and further approval as needed.

The designated Gift Acceptance Coordinator reviews for the following before approving or seeking further approvals:

- Gifts benefit the mission of the university.
- Fair market value is aligned with IRS and CASE standards.
 - Qualified independent appraisal meets IRS standards.
 - Letters stating the educational value, if applicable
- Compliance with IRS and CASE regulations
- Supporting and corresponding documentation is included.
- Gifts needing notification to System Office of Corporate and Foundation Relations
- IRS 8283 Forms needing to be forwarded for completion.

GTFs with incomplete documents are returned to the submitter for resubmission once all documentation is received.

Gift Type	Approval Needed Prior to Acceptance
Real Estate Oil, Mineral, Timber, and Gas Interests	Gift Acceptance Committee and Board of Regents
Naming Opportunities	Naming Opportunities Committee and, in some cases, Board of Regents
Art for UHS Public Art Collection (to be visible to public)	Systemwide Public Art Committee and Gift Acceptance Committee
Closely Held Securities	System Office of Gift Planning and Gift Acceptance Committee
Irrevocable Split Interests	System Office of Gift Planning
Revocable Deferred Gifts	
Gifts-in-Kind valued at \$5,000 or above	
Gifts referred to the Committee by Senior Leadership	Gift Acceptance Committee (Usual gifts or gifts of a minimal value may be delegated to the Gift Acceptance Coordinator for approval)
Unique Gifts <ul style="list-style-type: none"> - Gifts with documents naming UHS or an affiliated foundation as Trustee. - Gifts involving contracts or other documents requiring UHS to assume a legal obligation. - Gifts with potential conflict of interest that may invoke IRS sanctions. - Gifts that are to be sold at a non-UHS sponsored event such as an auction house. - Physically large items - Gifts with special storage needs 	
Special Gift Types <ul style="list-style-type: none"> - Computer Hardware & Software - Bargain Sales - Cars, Boats, Aircraft and Other Modes of Transportation - Intellectual/Intangible Property - Services 	
All other Gifts-in-Kind valued less than \$5,000	
Cash	None
Checks	
Credit/Debit Cards	
Electronic Fund Transfers	
Corporate Matching	
Marketable Securities	
Payroll Deductions	

Summary of Gift Counting

The current version of the UHS Gift Counting Policy can be found in the Policy and Procedures section for Operations on the UH Home Base portal. Below are excerpts from the 20201102 version of the policy.

Gift Counting is the procedure to calculate dollar totals for each accepted transaction to demonstrate fundraising efforts. Gift counting guidelines are based upon the definition of a particular transaction type, the method of payment used, and the reporting need.

CASE (Council for Advancement and Support of Education) provides these guidelines, including a common set of definitions and procedures to manage and report the results of fundraising activity. The amounts counted and reported include only irrevocable and legally enforceable gifts and grants received as private charitable support during a fiscal year. UHS follows these guidelines for gift counting with one exception. While CASE recommends that Alumni dues/memberships be excluded from counting in fundraising, they do represent an important source of support to the University. The UHS Division of University Advancement chooses to count these transactions towards their fundraising efforts. A specific version of CASE reporting is known as "Campaign Reporting. Campaign Reporting utilizes the same counting guidelines, however, additional considerations specific to the campaign purpose may be applied for transactions during the period of the campaign.

Transactions can be counted in one of four categories: Outright Gifts and Pledges, Irrevocable Deferred Gifts, Revocable Deferred Gifts, Extramural

No gift is counted by UHS until full ownership has been transferred to the University. All pertinent information related to the gift, including transaction type, payment method, valuing amounts, and other supporting items providing full transfer to the university are documented on the Gift Transmittal Form (GTF). Gifts without the proper documentation will not be entered into the Advancement database of record and therefore will not be included in reporting totals. On a case-by-case basis as determined by UHS leadership and the impact of the contribution to the mission of the University, a gift with no, or inadequate, valuing documentation may be accepted. In this case, a value of \$1 is placed on the gift for gift counting purposes.

	Transaction Type	Counting Value	CASE Reporting	Campaign Reporting
Outright Gifts	Bequest, Realized During Campaign Period	Face value less what was counted in the current or a previous campaign	X	X
	Cash, Check, Credit and Debit Card, Electronic Fund Transfer, Payroll Deduction	Face value less quid pro quo	X	X
	Charitable Remainder Trust - UHS is Revocable Beneficiary	(see Bequests)		
	Closely-Held Securities	Valued by the System Office of Treasury based on IRS regulations.	X	X
	Corporate Matching, Private Foundation, Community Foundation, Corporate Grants	Face value	X	X
	Donor-Advised Funds	Face value	X	X
	Gift Cards / Certificates	From service provider - cash value (not face value) listed on card/certificate; From non-service provider - purchase price	X	X
	Government Grants and Contracts	Do not count		
	Life Insurance Policy, Realized During Campaign Period	Face value less what was counted in the current or a previous campaign	X	X
	Marketable Securities	Average of the high and low quoted selling prices on the date the donor relinquishes control of the asset	X	X
	Oil, Gas, Mineral, and Timber Interests (Natural Resources)	Readily determinable face (or fair market) value after ownership transfer is properly recorded (reported in year that value becomes known)	X	X
	Pledges	Face value of written, enforceable commitments. <i>During campaigns, the full face value is booked while only the part of commitments to be made within five years of the close of the campaign is counted.</i>	X	X
	Real Estate	The difference between the average of the two appraisals obtained by the university and the university purchase price.	X	X
	Real Estate (Bargain Sale)	Difference between the average of the two appraisals obtained by the university and the university purchase price	X	X
Tangible and Intangible Property	Lesser of the educational value or the fair market value, as stated either within the approved appraisal or other approved valuing documentation	X	X	
Tangible and Intangible Property (Bargain Sale)	The difference between the lesser of the fair market value or educational value and the University purchase price.	X	X	

Irrevocable Deferred Gifts	Charitable Gift Annuity	(see Cash or Securities, as applicable)		
	Charitable Lead Trust Beneficiary Interest	Face value of the payment stream	X	X
	Charitable Remainder Trust - UHS is Irrevocable Beneficiary	Face value of UHS's proportional share	X	X
	Life Insurance Policy (UHS is Owner and Beneficiary of Paid Up Policy)	Cash surrender value as identified in writing by the insurance provider	X	X
	Retained Life Estate (Remainder Interest in a Residence or Farm)	(see Real Estate)		
Revocable Deferred Gifts	Bequest - Contingent Beneficiary	Do not count		
	Bequest (Increase/Decrease)	Face value estimate provided by the donor less value already counted	X	X*
	Bequest (New)	Face value estimate provided by the donor	X	X*
	Charitable Remainder Trust with Revocable Beneficiary	(see Bequests)		
	Conditional Pledge	Face value of written, enforceable commitments. During campaigns, the full face value is booked while only the part of commitments to be made within five years of the close of the campaign is counted.	X	X
	Life Insurance Policy (Donor Remains Owner with UHS Primary Beneficiary)	Face value of policy, or portion of policy devoted to UHS	X	X*
	Life Insurance Policy (UHS is Owner and Beneficiary of Policy Not Paid Up)	Premium payments made by the donor to the university or the insurer are counted as outright gifts at the full value of the premium paid	X	X*
	Life Insurance Policy (UHS Secondary or Contingent Beneficiary)	Do not count		
Extramural Transactions	Retirement Plan/IRA Beneficiary Designation (Contingent)	Do not count		
	Retirement Plan/IRA Beneficiary Designation (Primary)	Face value estimate provided by the donor	X	X*
	Transfer on Death Deed	(see Real Estate)		
	Auction Recognition Only			
	Auction Underwater			
	Contractual Agreements			
	Corporate Membership Dues			
	Direct Non-Competitive Scholarship			
	Donated Services			
	Government Agency Funds			
	Internal Transfer			
	Internal UH Matching			
	Other			
	Pass Through Funds			
TRIP Monies Received				
Undisclosed FMV				
Volunteer Service				

* These transactions will be counted during campaign only if the donor will be age 60 or greater by the end of the campaign. These gifts must be documented through a Planned Gift Intention form or other approved substitute.

Summary of Gift Crediting

Overview

Gift crediting is reported in the following manner:

- **Hard Credit** – Net of QPQ is used for management and external reporting, and donor tax deductibility.
- **Soft Credit** – used for donor recognition purposes only and is not related to donor tax deductibility.

The following gift crediting rules apply to different entities and are used by UA when the System Office of Gift Processing and Records makes entries of either a soft credit or a hard credit to a donor. If a request is made that varies from the standard UHS crediting rules, it is mandatory to have explicit written instructions from a donor and approval from leadership. UA adheres to the donor's instructions when reasonable and within acceptable legal, industry, and business practices.

Chart Notes:

*	A pass-through agent does not take ownership of the funds; they are only a custodian for the donor
**	Soft credit cannot be applied to an individual's record unless specifically authorized by the business/foundation. If approved and the individual donor has a one-time payment pledge, cancel it. If the donor has multiple payment pledge, reduce total pledge amount. Note: In case where a business or foundation has authorized ongoing soft credit to an individual, a covering account can be created to automatically soft credit all future gifts to the appropriate individuals.
***	A donor-advised fund is a tax-exempt organization that takes ownership of the gift and provides tax receipt to donors. Not tax deductible to individual. Soft credit cannot be used to satisfy an individual's pledge. If donor has a one-time payment pledge, cancel it. If donor has multiple payment pledge, reduce total pledge amount.
****	A donor-directed fund acts as a holding agent for the donor and does not take ownership of the funds.
QPQ	Allowed to cover QPQ of an individual? A - allowed; N - not allowed; P - allowed with permission from legal owner of funds.

Source of Gift	QPQ	Hard Credit (tax) & Soft Credit (Net of QPQ)	Soft Credit only (recognition)
Individual Donor	A	Individual Donor Entity	None
Joint Gift from Individuals	A	Alum Entity, if only one; Primary donor if both/neither are alums	Spouse Entity
Group of Donors	A	Entity of Legal Owner of Funds (checking / credit/debit card account/etc.)	Other entities as instructed by legal donor
Pass-Through Agent *	A	Individual Entities, as instructed by the pass-through agent	None
Corporation **	P	Business Entity	Entity of Principal who played an instrumental role in securing gift, if applicable
Sole Proprietorship / Partnership **	P	Business Entity	All Individual Owner Entities, as applicable
Private / Corporation Foundation ** (non-matching gifts)	N	Foundation Entity	None
Private / Corporate Foundation (matching gifts)	N	Foundation Entity	<u>Employee Portion</u> - None (comment added to gift to associate individual donors): <u>Company Portion</u> - Matching Company Entity if foundation not part of corporate hierarchy
Family Foundation**	N	Foundation Entity	Entity of Principal who played an instrumental role in securing gift, if applicable
Donor-Advised Fund***	N	Sponsoring Organization of the Fund Entity	Individual Entity
Donor-Directed Fund****	N	Individual Entity	None
Estate	N	Individual Entity (aka: Estate of....)	None
Trusts	N	Trust Entity	None
Trusts (living)	N	Individual	None
Clubs / Associations**	P	Club / Association Entity	Entity of Principal who played an instrumental role in securing gift, if applicable
Third Parties (Assignment of Income)	n/a	<u>Individual Entity</u> - when third party reports gift amount as income to individual; <u>Third-Party Entity</u> - when third-party does not report gift amount as income to individual	Individual Entity - when third-party does not report gift amount as income to individual

Special Gift Types:

Pledges – Same hard/soft crediting as outright gifts described above.

Gift-in-Kind – Same hard/soft crediting as outright gifts described above.

Honor/Memorial Gifts –

- If an entity record exists for the honoree, the gift record is linked to the tribute entity providing a soft credit to the tribute.
- If an entity record does not exist for the honoree, no soft credit is made. A comment is added to the gift record to associate it with the individual.

“On Behalf of” Gifts – The “OBO” entity receives soft credit. A new entity record is created if one does not already exist.

Securities – If the proceeds from the sale of the securities exceed the gift value, an additional soft credit is given to the legal donor of the securities.

Auctions

- If item not sold
 - No hard/soft credit is granted.
- If item sold and FMV not disclosed prior to auction bidding.
 - Hard credit purchaser for purchase price.
- If item sold and FMV disclosed prior to auction bidding.
 - Hard credit item donor for FMV same as outright gifts described above.
 - Hard credit purchaser for purchase amount less QPQ of the FMV same as outright gifts described above.
 - An “under water” soft credit transaction can be recorded for the purchaser if the amount paid is less than or equal to FMV.

Scholarship Guidelines

SCHOLARSHIP RESTRICTIONS

Federal law (such as Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, and the Equal Protection Clause of the US Constitution), correlating state law and University policies restrict the ability of the University of Houston from accepting gifts for scholarships restricted to certain protected classes. Examples may be those based upon race, ethnicity, national origin, gender and gender identity, sexual orientation, religion, age, disability, veteran's status, genetic information, and marital and parental status.

Involvement of University personnel in the administration of such scholarships, other than advertising the availability of such scholarships, can subject the University to claims based upon violation of civil rights or the US or state constitution. When encountering these situations, it is best to ascertain the donor's true objectives for the restriction. Sometimes, that intent is quite different than what the donor's original language suggests.

To the extent the University may accept scholarships that utilize neutral language (using, for example, references to certain experiences, goals, areas of study, or interests) to achieve donor intent, the scholarship must be treated neutrally.

If the donor is not interested in using neutral language to achieve the donor's objective, legally impermissible scholarships should be directed to and administered by outside third parties, such as the UH Foundation. Please contact the Office of General Counsel for assistance in designing guidelines and parameters if a donor insists on keeping restricted scholarships with the University.

Sample Pledge Commitment Form

UNIVERSITY of HOUSTON

PLEDGE COMMITMENT

I/We irrevocably pledge \$ _____ Length of pledge _____ years

To Support: _____
Gift designation or purpose/UH program, college, department, etc.

Donor Name(s): _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Home Business Mobile Email: _____

PAYMENT SCHEDULE:

Enclosed is my/our first payment of \$ _____ (if applicable).

I/We would like to pay: \$ _____ : One Time Monthly Quarterly Semi-Annually Annually

Starting: ____/____/____ (University Advancement will send pledge reminders to the address provided above.)
Month Day Year

METHOD OF PAYMENT:

Check – Make payable to *University of Houston* and send to the address listed below.

Stock/Securities – Please contact me about fulfilling my pledge with a gift of securities.

Credit Card – Please charge my credit card for the amount of my one time gift or installment as indicated above.
 Visa MasterCard American Express Discover

**** If submitting this form via email, please leave the credit card number and expiration date blank. After emailing the form, please call the number listed below to provide this information directly to a staff member.*

Name of Cardholder: _____

Card Number: _____ Expiration Date: _____

Billing Address (if different than above): _____

City: _____ State: _____ Zip: _____

Authorized Signature: _____

GIFT RECOGNITION (Please check one box):

My/our name(s) and gift may be publicized. Name(s) as I/we wish to be listed for recognition: _____

Do not publicize my/our name(s) and gift amount.

I/we request my/our name(s) and gift to be completely anonymous.

COMPANY MATCH (if applicable):

My gift is eligible for company match. Company Name: _____

My match request form: is enclosed will be submitted online

Donor Signature: _____ Date: _____

Donor Signature: _____ Date: _____

P.O. Box 867 ◦ Houston, TX 77001-0867
Tel: 713-743.8910 ◦ giftproc@central.uh.edu ◦ www.uh.edu

Gift Transmittal Form (GTF) – Cash Equivalents & Securities

This form is now available at

https://universityofhouston.formstack.com/forms/gift_transmittal_form.

Gift Transmittal Form (GTF) – Gift-in-Kind (Except Auction)

This form is now available at

https://universityofhouston.formstack.com/forms/gift_in_kind.

Gift Transmittal Form (Gift-in-Kind - Except Auction)

(to be used for gifts of non-cash equivalents, except for auctions)

* required information

Anonymity (check one)*: <input type="checkbox"/> None <input type="checkbox"/> public <input type="checkbox"/> institutional					For questions, please contact GPR	
Donor Information						
Donor Name*		Salutation	Advance ID#	Entity Type (select)		
Spouse Name		Salutation	Advance ID#	Check Box only if donor instructed this is NOT a joint gift <input type="checkbox"/>		
Mailing Address, including Apt #*		City*	State*	Zip*		
Cell Phone		Business Phone		Home Phone		
Personal Email		Business Email				
For Corporate, Foundation, and Organization donors, list contact person name and title						
Gift Transaction Information (Do not enter credit card information on this form; contact GPR)						
Allocation	Allocation Description		Fair Market Value*	Educational Value*		
Additional Information						
Condition of Item: <input type="checkbox"/> New <input type="checkbox"/> Used - Good <input type="checkbox"/> Used - Fair <input type="checkbox"/> Used - Poor				Ownership Transfer Date:		
Source of Valuation <input type="checkbox"/> Independent Appraiser <input type="checkbox"/> Faculty/Staff Appraiser <input type="checkbox"/> Donor <input type="checkbox"/> Other:						
Type of Gift: (select)	Is this a Bargain Sale? <input type="checkbox"/> Yes <input type="checkbox"/> No	Will donor submit IRS Form 8283? <input type="checkbox"/> Yes <input type="checkbox"/> No	Associated Proposal/Appeal:			
Check all applicable and explain in an attachment						
<input type="checkbox"/> Delivery Concerns <input type="checkbox"/> Special Storage Requirements <input type="checkbox"/> Restrictions on Gift						
<input type="checkbox"/> Hazardous Materials <input type="checkbox"/> Other concerns						
Description of Item, including make, model, serial number, etc.			Describe in detail the benefit to the institution and how it will support the mission of the university			
Attachments Included:						
Form Submission Information (Print & Sign)						
I certify: 1) this transaction is a gift, 2) the accurate gift cost center is identified, and 3) copies of all correspondence and documentation related to this gift are attached, including the Donor Questionnaire as applicable for gifts of Real Estate.						
Name of Form Preparer*		Preparer Signature*			Date*	
Preparer Email*		Preparer Phone*			Mail Code	
University	College/Unit		Department			
Name of Relationship Manager/Development Officer*		Relationship Manager/Development Officer Signature*			Date*	
Name of Certifier/CBA/DBA*		Certifier/CBA/DBA Signature*			Date*	

Submit completed form and all supporting documents to Office of Gift Processing & Records at gik@central.uh.edu

Rev. 20180416 Gift Processing & Records

Gift Transmittal Form (GTF) – Gift-in-Kind (Auction Only)

UNIVERSITY of HOUSTON		Gift Transmittal Form (Gift-in-Kind - Auction)	
UNIVERSITY ADVANCEMENT		(to be used for gifts related to auctions)	
* required information			
Anonymity (check one)*: <input type="checkbox"/> none <input type="checkbox"/> public <input type="checkbox"/> institutional For questions, please contact GPR			
Donor Information			
Donor Name*	Salutation	Advance ID#	Entity Type (select)
Spouse Name	Salutation	Advance ID#	Check Box only if donor instructed this is NOT a joint gift <input type="checkbox"/>
Mailing Address, including Apt #*	City*	State*	Zip*
Cell Phone	Business Phone	Home Phone	
Personal Email	Business Email		
For Corporate, Foundation, and Organization donors, list contact person name and title			
Gift Transaction Information (Do not enter credit card information in this form; contact GPR)			
Allocation	Allocation Description	Fair Market Value*	Educational Value*
Additional Information			
Type of Gift: (select)	Will donor submit IRS Form 8283? <input type="checkbox"/> Yes <input type="checkbox"/> No	Associated Proposal/Appeal:	
Condition of Item: <input type="checkbox"/> New <input type="checkbox"/> Used - Good <input type="checkbox"/> Used - Fair <input type="checkbox"/> Used - Poor	Ownership Transfer Date:		
Source of Valuation <input type="checkbox"/> Independent Appraiser <input type="checkbox"/> Faculty/Staff Appraiser <input type="checkbox"/> Donor <input type="checkbox"/> Other:			
Description of Item, including make, model, serial number, etc.	Describe in detail the benefit to the institution and how it will support the mission of the university		
Attachments Included:			
Buyer Information (applicable only for auctions)			
Donor Name*	Salutation	Advance ID#	Entity Type (select)
Spouse Name	Salutation	Advance ID#	Check Box only if donor instructed this is NOT a joint gift <input type="checkbox"/>
Mailing Address, including Apt #*	City*	State*	Zip*
Cell Phone	Business Phone	Home Phone	
Personal Email	Business Email		
Speed Type/Allocation	Cost Center*	Cost Center Name	Purchase Price* QPQ*
			0.00
Form Submission Information (Print & Sign)			
I certify: 1) this transaction is a gift, 2) the accurate gift cost center is identified, and 3) copies of all correspondence and documentation related to this gift are attached.			
Name of Form Preparer*	Preparer Signature*		Date*
Preparer Email*	Preparer Phone*		Mail Code
University	College/Unit	Department	
Name of Relationship Manager/Development Officer*	Relationship Manager/Development Officer Signature*		Date*
Name of Certifier/CBA/DBA*	Certifier/CBA/DBA Signature*		Date*
Submit completed form and all supporting documents to Office of Gift Processing & Records at gik@central.uh.edu			
Rev. 20180415 Gift Processing & Records			

Sample Auction Basket Addendum Form

Auction Form Basket Addendum

Additional Donor # ____ of ____ Information		
Donor Name		
Address		
City, State, ZIP code		
Phone	() Cell () Home () Business	
Email	() Personal () Business	
Company contact name & title		
Gift Transaction Information		
Description of item, including make, model, serial number, etc.	Ownership Transfer Date:	
Condition of Item: <input type="checkbox"/> New <input type="checkbox"/> Used – Good <input type="checkbox"/> Used – Fair <input type="checkbox"/> Used - Poor		
Gift Cards: Face Value – Front of Card: \$ _____	Non-Gift Cards: Fair Market Value: \$ _____	
Cash Value – Back of Card: \$ _____	Educational Value: \$ _____	
Source of Valuation:	<input type="checkbox"/> Qualified Independent Appraiser <input type="checkbox"/> Donor <input type="checkbox"/> Qualified Faculty/Staff Appraiser <input type="checkbox"/> Other: _____	
How should item be directed if not sold? : <input type="checkbox"/> Returned to Donor <input type="checkbox"/> Discarded		
For Office Use Only		
Donor Advance ID#	Entity Type	Spouse Advance ID#
Additional Donor # ____ of ____ Information		
Donor Name		
Address		
City, State, ZIP code		
Phone	() Cell () Home () Business	
Email	() Personal () Business	
Company contact name & title		
Gift Transaction Information		
Description of item, including make, model, serial number, etc.	Ownership Transfer Date:	
Condition of Item: <input type="checkbox"/> New <input type="checkbox"/> Used – Good <input type="checkbox"/> Used – Fair <input type="checkbox"/> Used - Poor		
Gift Cards: Face Value – Front of Card: \$ _____	Non-Gift Cards: Fair Market Value: \$ _____	
Cash Value – Back of Card: \$ _____	Educational Value: \$ _____	
Source of Valuation:	<input type="checkbox"/> Qualified Independent Appraiser <input type="checkbox"/> Donor <input type="checkbox"/> Qualified Faculty/Staff Appraiser <input type="checkbox"/> Other: _____	
How should item be directed if not sold? : <input type="checkbox"/> Returned to Donor <input type="checkbox"/> Discarded		
For Office Use Only		
Donor Advance ID#	Entity Type	Spouse Advance ID#

Rev. 20180416 Gift Processing & Records

Sample Substitute Auction Form

(2-sided)

Event Name & Date

Donor Information	
Donor Name	
Address	
City, State, ZIP code	
Phone	
Business Phone	
Email	
Business Email	
Company contact name & title	
Gift Transaction Information	
Description of item, including make, model, serial number, etc.	Ownership Transfer Date:
Condition of Item: <input type="checkbox"/> New <input type="checkbox"/> Used – Good <input type="checkbox"/> Used – Fair <input type="checkbox"/> Used - Poor	
Gift Cards: Face Value – Front of Card: \$ _____	Non-Gift Cards: Fair Market Value: \$ _____
Cash Value – Back of Card: \$ _____	Educational Value: \$ _____
Source of Valuation: <input type="checkbox"/> Qualified Independent Appraiser <input type="checkbox"/> Donor	
<input type="checkbox"/> Qualified Faculty/Staff Appraiser <input type="checkbox"/> Other: _____	
How should item be directed if not sold? <input type="checkbox"/> Returned to Donor <input type="checkbox"/> Discarded	

Buyer Information	
Donor Name	
Address	
City, State, ZIP code	
Phone	
Business Phone	
Email	
Business Email	
Company contact name & title	
Winning Bid Amount	

Office Use Only		
Donor Advance ID#	Entity Type	Spouse Advance ID#
Buyer Advanced ID#	Entity Type	Spouse Advance ID#

- All forms pertaining to an individual event should be attached to one Gift Transmittal Form (Gift-in-Kind – Auction).
- Enter "See attached (#) forms" in the name field and complete cells A21, J21, AC30, A45, J45, and AA45.
 - All signatures in the "Form Submission Information" section are still required.

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Event Name & Date

Name of item _____
Description: _____
Donated By: _____
Value: _____ Min Bid Increment: _____

Name	E-Mail	Phone Number	Bid Amount

Rev. 20190701 Gift Processing & Records

UHS Qualified Expert Faculty/Staff Appraisal for In-Kind Gift Form

Appraiser Name: _____

Title: _____ Department: _____

Describe professional background that qualifies as an expert:

Description of Gift, including current condition:

Original Cost: \$ _____ Date Purchased: _____

Item's Previous Usage:

Gift will be used for:

Date gift to be received: _____

- Yes / No The gift is relevant to the mission of the university.
Yes / No The donor's intent matches the interests of the university.
Yes / No The donor will allow the item to be sold if it cannot be utilized.
Yes / No Acceptance of these gifts will jeopardize the reputation of the donor or the university.
Yes / No The gift will cost money in the future. (Ex: maintenance)
Yes / No Special facilities are required for storage of this gift.
Yes / No There are special risks associated with the acceptance of this gift.
Yes / No There are special conditions the donor will impose.
Yes / No There is an educational discount value related to this gift.

The valuation used to determine the FMV is based on my professional experience and considers standard industry practices, the original purchase price, previous usage, and current condition.

Describe:

I value the gift at \$ _____ which is (_____ % of original cost)

This appraisal was prepared for gift counting purposes, and I certify that I have prepared the appraisal of this gift to the best of my knowledge, and it is not based on any pre-determined valuing system. I also certify that I do not have any fundraising accountabilities associated with my position.

Signature of UHS Qualified Expert Faculty/Staff Appraiser

Date

Event Disclosure and Reporting Requirements

Event Disclosure and Reporting Requirements for Development Officers, Departmental and Support Organization Staff, and Student Organization Volunteers

These guidelines were developed in accordance with IRS and State of Texas Regulations, CASE reporting standards, and UHS SAM and UH MAPP policies. These guidelines must be followed to protect our charitable status.

Definitions

Gift: An irrevocable and voluntary transfer of something of value (money, securities, real estate, equipment, art, etc.) to a charity by a donor who has no expectation for compensation for the transaction.

Quid pro quo (QPQ): Benefits, usually of goods or services, received by a donor in direct exchange for a gift made to the UH System. The Fair Market Value, rather than the cost to the institution, of such benefits must be accurately calculated and disclosed to the donor through all solicitation mediums prior to accepting any gifts. QPQ must also be accurately reflected in submitting information for gift processing so that QPQ is not counted in gift totals or donor tax deductibility.

Fair Market Value (FMV): The price at which property would change hands between a willing buyer and a willing seller, neither having to buy or sell, and both having reasonable knowledge of all the relevant facts.

- Note: The FMV of QPQ is based on the value received by the donor and not the organization's cost of an item or event.
- Note: FMV must be disclosed via all solicitation mediums and response devices to ensure that the disclosure is made prior to the donor making a gift.

Advertising: A form of marketing communication used to promote or sell something, usually a business's product or service. Revenue generated from advertising may result in Unrelated Business Income Tax (UBIT) to the university. Contact the UHS Tax Office for further information and guidance. Examples of advertising include:

- Qualitative or comparative language
- Price information or other indicators of savings or value
- Endorsement or inducement to purchase, sell, or use the sponsor's products, services, or facilities
- Note: A single message containing advertising and recognition is considered 100% advertising. Gifts-in-Kind of logo'd items such as shirts, koozies, etc. do not constitute advertising.

Recognition: Something that is provided to honor a person or entity for their achievement, service, or generosity and that does not endorse an individual business or product. Examples of recognition include:

- Brand or trade names, logo, location, phone number, email, and website
- Product or service listings
- Value-neutral descriptions, including displays or visual depictions of product lines or services
- Mere display or distribution (free or at a cost) of the sponsor's product at a sponsored activity
- Note: If recognition is available only to event sponsors, and with disclosure of a zero fair market value (no QPQ) related to these items, recognition of event sponsorships may be included as a benefit.
- Note: If recognition may also be purchased by non-sponsors, then the appropriate fair market value must be disclosed and these items now constitute advertising.

Please review the UHS Gift Acceptance Manual (GAM) for more details.

Page 1 of 3

Event Disclosure and Reporting Requirements for Development Officers, Departmental and Support Organization Staff, and Student Organization Volunteers

Examples of Event Transactions

- If you have a fajita dinner event and sell tickets for \$20, the FMV is established at \$20 when a person purchases a ticket. There is no gift portion since the transaction total and the FMV are equal.
- If you have the exact same fajita dinner event and sell tickets for \$100, the FMV is established at \$100 when a person purchases a ticket. There is no gift portion since the transaction total and the FMV are equal.
- If you have the exact same fajita dinner event, disclose that the FMV of the dinner is \$20, and sell tickets for \$100, then \$80 of each ticket purchase is a gift and is tax deductible to the donor.
- If you have a fajita dinner event in which you are asking for sponsors at a \$100 level and not promising anything in return for the sponsorship, then \$100 of the transaction is a gift and is tax deductible by the donor.
- If you have a fajita dinner event where event tickets sell for \$20, where you are asking for sponsors at a \$100 level, where each sponsor is promised 2 free tickets to the dinner, and where the \$40 FMV of the sponsorship package is disclosed to the donor, then \$60 of the transaction is a gift and is tax deductible to the donor.

Examples of benefits to consider when determining FMV:

- Event Tickets/Tables: Food, Drink, Entertainment/Program, Location, Ambiance, Valet Parking, anything else listed as a benefit |
- Event Underwriting/Sponsorships: Event Attendance, Services Received, Advertising (must be valued), Recognition (zero FMV), exclusive access to potential job applicants, anything else listed as a benefit

A Special Note about Raffles and Other Games of Chance

Raffles: Contact the UHS Office of General Counsel for guidance to ensure compliance with State of Texas Regulations.

Other: Not countable as gift. (Examples: Mulligans in a golf tournament)

Door prizes, where tickets are not sold and where everyone has an equal chance of winning, are allowed. Since there is no financial transaction, there is not gift portion.

A Special Note about Auctions

There are two possible gifts related to each item auctioned.

- Item Donor
 - Tax deductibility possible only if item sells at auction. Item donors should contact their tax advisor about tax deductibility.
 - Some items may not be countable as gifts
 - If countable, gift entered in donor database and donor receipt will include only a description of the item and no value
 - If not countable, an acknowledgement may be provided to the donor – review GAM for sample approved by General Counsel
- Winning Bidder
 - If FMV disclosed prior to bidding in writing (bid sheet, live auction item list, slide presentation, etc.)
 - Eligible for tax deductibility when winning bid amount greater than FMV
 - Gift entered in donor database and donor receipted

Please review the UHS Gift Acceptance Manual (GAM) for more details.

Page 2 of 3

Event Disclosure and Reporting Requirements for Development Officers, Departmental and Support Organization Staff, and Student Organization Volunteers

Summary Checklist for Events

For All Events:

- Start event planning early!
- Determine sale price of ticket/table/sponsorship and FMV of each individual benefit to be received by the donor
- Have FMV of benefits reviewed and approved by University Advancement (UA) to determine if fundraising event

For Fundraising Events:

- Prepare solicitation materials to include disclosure of FMV at the "package" level (not individual benefit level)
- Have solicitation materials reviewed and approved by UA
- Have auction item donation form approved by UA or use standard form in GAM
- Distribute solicitation materials to prospective donors
- Have auction bid sheet approved by University Advancement or use standard form in GAM

For all Events:

- Deposit transactions received
 - No gift portion – funds are deposited by the department
 - Gift portion - depending in departmental procedures funds may be deposited by the department or by UA

For Fundraising Events:

- Submit supporting documentation for entry into donor database for gift counting and donor tax receipting

Please review the UHS Gift Acceptance Manual (GAM) for more details.
Page 3 of 3

Gifts-in-Kind Overview for Student Events

What is a Gift-in-Kind?

Gifts-in-Kind: A non-cash gift of materials or long-lived assets, real property, or tangible property in which ownership is transferred to UHS through delivery of the property or clear title to the property. All gifts must support the mission of the university.

Examples

Bottles of Water Equipment Logo' d Koozies Food

What items do not count as a Gift-in-Kind?

Waived Fees Services Most Gift Cards or Certificates Rental Items

Shipping Appraisal Fees Borrowed Goods Hotel Rooms

Can we accept items that do not count as a Gift-in-Kind but benefit our event?

Yes, but the donor receives an acknowledgment thanking them for his/her contribution but does not receive a tax receipt from the university. Please advise the donor to consult his/her tax advisor for questions about tax deductible items. A sample acknowledgment for non-gifts can be found in the Appendix of the Gift Acceptance Manual.

What documentation is required for a Gift-in-Kind?

All Gifts-in-Kind are required to have valuing documentation attached to the Gifts-in-Kind Event Form.

Value Level of Gift	Type of Documentation
\$500 and Above of Used Household Items	Qualified appraisal
\$5,000 or Less of Most Items	Invoice, receipt, staff/faculty estimation, and/or other valuing documentation
\$5,000 or More	Qualified appraisal

Who do I contact if I have questions?

For all Gifts-in-Kind valued above \$5,000, or questions related to any Gift-in-Kind, please contact (Development Officers Name), (College/ Department) at (DO's Phone) or (DO's Email). All Gifts-in-Kind forms and gift documentation should be submitted to the above-mentioned contact.

Sample Acknowledgment for Non-Deductible, Non-Countable Gifts-in-Kind

Thank you for providing _____ to benefit our ____ event (and auction). We appreciate your thoughts and support and understand that without people like you, we would not have achieved this level of excellence. Because certain gifts are not tax-deductible, we encourage you to consult your accountant or tax attorney regarding any tax benefits associated with your contribution.

Notes:

- No values should be listed in the acknowledgment letter.
- The word "receipt" or similar reference that would indicate such should not be included.

Disclosure Form for Possible Gift of Real Estate



Disclosure Form for Possible Gift of Real Estate

Thank you for contacting us about the possibility of making a gift of real estate to the University of Houston. In order to begin this process, please provide to us the following documents:

- Copy of the most recent Deed or conveyance document (a certified copy is not necessary)
- Copy of the most recent survey
- A current appraisal by a qualified appraiser

So that we may begin evaluating this possible gift, please complete and sign the following to the best of your knowledge and ability so we may gather additional information about the property. Thank you.

Property Information						
Type of Real Estate						
Land	Single Residential Property	Multi-Residential Property	Commercial Property	Farm/Ranch	Industrial	Other
Are you the sole owner of the property?			Percentage of Property Ownership Being Donated to the University			
Yes	No					
How is the Property Currently Being Used?						
Is there an existing mortgage on the property?		Are there unpaid taxes on the property?		Is there an existing lease on the property?		
Yes	No	Yes	No	Yes	No	
Is there anyone occupying the property?		Are there any livestock or wildlife currently located on the property?		Will the University be allowed to sell the property?		
Yes	No	Yes	No	Yes	No	

Property Questionnaire	
Are there currently any hazardous material/waste located on the property?	Yes No
To the best of your knowledge, have any hazardous substances or petroleum products, unidentified waste materials, automotive matter, or other waste materials been dumped above ground, buried and/or burned on the property?	Yes No
Has the property been tested for soil and groundwater contamination? (If "Yes" attach documentation)	Yes No
Has the water quality been tested on the property? (If "Yes" attach documentation)	Yes No
To the best of your knowledge, is the property or any adjoining property been used for an industrial use in the past or is it currently used for an industrial use?	Yes No
Has this property ever been owned by a government entity?	Yes No
Is this property designated for conservation or wetland use?	Yes No
Does this property require any regular maintenance or upkeep? (If "Yes" please attach documentation describing what is required)	Yes No
Are there any currently legal disputes correlated with this property? (If "Yes" describe below.)	Yes No
Is this property a historical landmark or is it tied to a historical moment? (If "Yes" describe the historical background linked to this property below.)	Yes No
Are there any restrictions on the property including how we may use the property or what may be built?	Yes No

To the best of my knowledge, the above information is true and correct.

Possible Donor's Name and Date

Possible Donor's Name and Date

Sample Letters Related to Bargain Sales (Except Real Estate)

[Date]

[Relationship Manager at UH]

[Address]

Dear _____:

[Donor's Name] wishes to make a charitable contribution to the University of Houston, [Name of Designation –], in the form of a bargain sale, as defined in Sections 170 and 1101(b) of the Internal Revenue Code and Treasury Regulation Section 1.170A-4, by selling the [Name of Item] at a price below fair market value. Included is documentation indicating the fair market value of [Name of Item] is [\$appraised price]. This amount is based upon: SELECT ONE:

_____ (1) the typical price charged to all industries.

_____ (2) the typical price to: ___ educational institutions, or ___ institution of higher education.

_____ (3) independent appraisal.

We understand that the University may choose to independently assess the fair market value of the [Name of Item] to assess this proposal.

Please let us know if the University wishes to document this proposal in a formal written agreement to set forth the terms of this bargain sale and to document our intent to benefit the [Name of Designation] by providing these items for [State the purpose and benefit to the university]. Our intent is to gift the University the difference between the agreed fair market value of [Name of Item] and the proposed bargain sale price of [Purchase Price]. Thus, the charitable contribution to the University would be [Price of Gift to University] to benefit [Name of Designation].

Thank you,
[Donor's Signature]
[Donor's Name]

Sample Letters Related to Educational Value

Sample Letter for Items with Educational Value

[Date]

[Donor Name]

[Donor Address]

To Whom It May Concern at the UHS,

[Donor Name] wishes to make a charitable contribution of [Define Gift] to the UHS, [Department] for [Purpose of Gift]. We are also including a document that states the educational value of [Define Gift] is [Value of Gift] as determined by [Insert Determining Factors].

Thank you,

[Donor's Signature]

[Donor's Name]

Sample Letter for Items with No Educational Value

[Date]

[Donor Name]

[Donor Address]

To Whom It May Concern at the UHS,

[Donor Name] wishes to make a charitable contribution of [Define Gift] to the UHS, [Department] for [Purpose of Gift]. There is no educational value applied to [Define Gift]. Therefore, the established retail value is [Value of Gift] as determined by [Insert Determining Factors].

Thank you,

[Insert Donor's Signature]

[Insert Donor's Name]

Educational/Retail Value Disclosure Form

Donor Name: _____

Donor Address:

I wish to make a charitable contribution to the University of Houston System.

Department: _____

Purpose of Gift:

Description of Gift:

Established Retail Value (attach documentation): \$ _____

Check one:

There is no educational value related to this gift.

The educational value related to this gift is \$ _____.

(Attach documentation)

Donor Signature

Date

Gift Planning Intention Form

UNIVERSITY of HOUSTON SYSTEM

Gift Planning Intention Form

Your gift will have a lasting impact on the University of Houston System (UHS). Whether it is through scholarship opportunities, critical research, community-based programs, or capital improvements, your gift will inspire others to make a similar investment. Sharing information about your gift will allow the UHS to be more effective in its long-term planning.

Name(s): _____

Spouse's name (if applicable): _____

Preferred address: _____

City: _____ State: _____ Zip: _____

Email: _____ Preferred phone number: _____

Date of birth: _____ Spouse's date of birth: _____

I have provided for the University of Houston System in my estate plans in the following way:

- Through a bequest in a will or revocable trust
- As a beneficiary of an IRA, 401(k), or other retirement plan
- As a beneficiary of a life insurance policy
- As a beneficiary of a charitable trust (please describe) _____
- Other (please describe) _____

Today's value of my future gift provision to UHS is approximately \$_____. However, UHS and I both understand that future fluctuations/changes in the market/economy may have an impact on this current value.

Purpose of my planned gift:

- I would like the University of Houston System to use this gift in the way that has the greatest impact on students and the University's long-term goals.
- I have completed a gift agreement that governs the use of these funds.
- I would like to direct this gift to the following purpose or use (please describe):

I would like my support to benefit a specific university or location:

- | | |
|---|---|
| <input type="checkbox"/> University of Houston | <input type="checkbox"/> University of Houston - Victoria |
| <input type="checkbox"/> University of Houston - Clear Lake | <input type="checkbox"/> Houston Public Media |
| <input type="checkbox"/> University of Houston- Downtown | <input type="checkbox"/> UH Law Foundation |
| <input type="checkbox"/> UH Foundation | |
| <input type="checkbox"/> Other _____ | |

Name(s) as you would like to be recognized (or please indicate if anonymous):

Signature _____ Date: _____

Please contact: Andrea Olczak, Chief Development Officer, Gift Planning
Technology Bridge, 5000 Gulf Freeway, Building 1, Room 260, Houston, TX 77204-0914
aolczak@central.uh.edu, 713-743-6313

UHS tax ID #: 74-6001399

Planned Gift Transmittal Form (PGTF)

UNIVERSITY of HOUSTON
UNIVERSITY ADVANCEMENT

Planned Gift Transmittal Form (PGTF)

(to be used for all planned gifts)

* required information

Anonymity (check one)*: <input type="checkbox"/> None <input type="checkbox"/> Public <input type="checkbox"/> Institutional For questions, please contact GPR					
Donor Information (enter address/phone/email/etc. only if updates needed to Advance)					
Donor Name*		Salutation	Advance ID#/New*	Entity Type, if New Advance ID needed (select)	
Spouse Name		Salutation	Advance ID#/New	Check Box only if donor instructed this is NOT a joint gift <input type="checkbox"/>	
Email	Email Type: (select)	Donor Birth Date	Donor Death Date	Spouse Birth Date	Spouse Death Date
Mailing Address, including Apt #		City	State	Zip	
Cell Phone		Home Phone		Business Phone	
In Tempore Legacy Society (select)					
Gift Transaction Information - For All Planned Gifts					
Transaction Type (select)	Campaign Code	Gift to (select)	College/Program		
Description of Gift (Attach Supporting Documentation): Include type of beneficiary, designation (e.g. primary, contingency, residual), restricted/unrestricted, endowed/non-endowed, etc., number of years or term, in memory/behalf of, GIK description, etc.					
Describe any outright/blended gift component:					
Gift Transaction Information - Non-GIK only (Submit PGTF & supporting documents to GPR at gifts1@central.uh.edu)					
Date or Record (Gift Date)	Proposal/Appeal	PG Vehicle (Payment Type) (select)	Check Number	Security Proceeds Received	
Speed Type/Allocation	Cost Center*	Cost Center Name	Gift \$*	NPV \$*	% of Estate
Total			0.00		
Gift Transaction Information - GIK only (Submit PGTF & supporting documents to GPR at GIK@central.uh.edu)					
Condition of Item: <input type="checkbox"/> New <input type="checkbox"/> Used - Good <input type="checkbox"/> Used - Fair <input type="checkbox"/> Used - Poor	Ownership Transfer Date (Gift Date)				
Appraiser: <input type="checkbox"/> Independent <input type="checkbox"/> Faculty/Staff <input type="checkbox"/> Donor <input type="checkbox"/> Other:					
Type of GIK: (select)	Bargain Sale? (select)	Will donor submit IRS Form 8283? (select)	Proposal/Appeal:		
Describe in detail the benefit to the Institution and how it will support the mission of the university.					
Check all applicable and explain in an attachment: <input type="checkbox"/> Delivery Concerns <input type="checkbox"/> Special Storage Requirements <input type="checkbox"/> Restrictions on Gift <input type="checkbox"/> Hazardous Materials <input type="checkbox"/> Other concerns					
Allocation	Allocation Description	Fair Market Value*		Educational Value*	
Fiduciaries (GPR to add Legacy Advisor Relationship in Advance)					
Type	Name / Phone	Street / City, State, Zip			Legacy Advisor ID#/New*
Attorney					
CPA					
Executor					
Other					
Form Submission Information (Print & Sign)					
Certify: 1) this transaction is a gift, 2) the accurate gift cost center is identified, and 3) copies of all correspondence and documentation related to this gift are attached.					
Name of Gift Planning Form Preparer*		Preparer Signature*		Date*	
Preparer Email*		Preparer Phone*		Mall Code 0914	
Name of Gift Planning Certifier*		Certifier Signature*		Date*	

Rev. 20190701 Gift Processing & Records

Interactions between UHS and Affiliated Foundations

Due to the foundations each operating under a tax ID different from UHS, the following processes must be followed to ensure compliance with banking and tax laws.

UH Foundation Pledge Handling:

- UHF & Gift Agreements coordinate the creation and execution of pledge agreements.
- When agreement is executed,
 - UHF does not set up an account or record a pledge in UHF accounting system until the first installment is received.
 - Gift Agreements sends GTF to GPR to set up pledge in the donor database.
 - When the first installment is received,
 - UHF sets up an account in UHF accounting system.
 - UHF records full pledge amount in UHF accounting system.
 - UHF notifies GPR of UHF account and first payment.
 - At fiscal year-end (8/31),
 - UHF identifies pledges unrecorded pledges (those without first payment).
 - UHF has a development officer confirm with donor their intent to honor the pledge.
 - If confirmed, UHF set up the full pledge amount in their accounting system.
 - If not confirmed, UHF notifies GPR to cancel pledge in the donor database.

When GPR receives the GTF from Gift Agreements to set up the pledge,

- If first payment has already been received,
 - GPR contacts UHF for information needed to create designation.
 - GPR creates designation in the donor database.
 - GPR adds pledge to the donor database.
 - GPR adds pledge payment to the donor database.
- If first payment has not already been received
 - GPR sets up holding account designation in the donor database (EX: F43-999HA4)
 - When first payment and UHF account is received,
 - GPR adjusts designation on existing pledge.
 - GPR adds pledge payment to the donor database.

When GPR receives notification from UHF to cancel pledge,

- GPR writes-off pledge balance.

UH Foundation Gift & Grant Process

This process ensures...

- 1) Donor receives gift receipt from the correct UHS entity.
- 2) Bank and gift reconciliation discrepancies are not created.
- 3) Duplicate gift transactions are not submitted for gift entry.

- Department submits grant application to UHF for review & approval.
- Department submits UHF approved application to organization.
- Organization sends funds to UHF.
- Funds arrive at UHF.
- UHF notifies department of payment received & requests GTF and Payment Request Form
 - UHF provides UHF Account Number to be used in both SpeedType & Cost Center fields on GTF.
- Department completes Payment Request Form
 - Payment Request Form must include five-segment cost center string along with 5-digit non-gift account code (contact DBA if questions)
- Department completes electronic GTF (select Foundation option) and attaches Payment Request Form to GTF
 - UHF Account Number provided by UHF should be used in both SpeedType & Cost Center fields on GTF.
 - Designation name or PeopleSoft cost center name should be used in Cost Center Name field on GTF.
- All signatures are obtained on GTF.
- Department forwards completed GTF email to UHF.
 - Attachment to email already include GTF & Payment Request Form
- UHF sends GTF (and Payment Request Form) to GPR for gift entry.
- GPR creates new UHF designation, if needed
- GPR enters gift into donor database.
- GPR sends gift receipts to donors on UHF letterhead.
- UHF sends check and Payment Request Form to Treasury
- Treasury deposits UHF check
- Treasury submits Payment Request Form to General Accounting to journal funds to department cost center.
- Department does not request cost center modification to GPR.

NOTE: Other UHS Foundation may follow the UHF process or may follow the process below. Please contact the applicable foundation for their specific procedures.

Foundation receives gift or matching gift.

- Gifts made payable to the foundation.
 - Foundation deposits check
 - If gift for a fund held at the foundation
 - Foundation sends gift information to GPR.
 - Send it to gifts1@central.uh.edu when security sensitive information is not included.
 - Send to secure FTP site when security sensitive information is included.
 - GPR uses Foundation designation not associated with PeopleSoft cost center.
 - Department sends expenditures to be paid by foundation from the fund held at the foundation.
 - If gift for a fund held in PeopleSoft

- Foundation cuts check to UH.
 - Foundation mails check and gift information to GPR
 - GPR deposits check
 - GPR uses standard designation associated with PeopleSoft cost center.
 - Department pays expenditures out of PeopleSoft cost center.
- Gifts are not made payable to the foundation.
 - Foundation sends checks to GPR.
 - GPR deposits check
 - If gift for a fund associated with a PeopleSoft cost center
 - GPR uses standard designation associated with PeopleSoft cost center.
 - Department pays expenditures out of PeopleSoft cost center.
 - If gift for a fund held at foundation
 - GPR uses a holding account designation associated with PeopleSoft cost center.
 - GPR submits voucher to Accounts Payable to request check be cut to foundation.
 - Accounts Payable cuts check to foundation.
 - Treasury mails check to foundation
 - Foundation deposits check
 - Foundation sends gift information to GPR.
 - GPR modifies holding account transaction to designation not associated with PeopleSoft cost center.

GPR receives gift or matching gift.

- Gift not made payable to foundation (or payable to foundation where a Support Organization Agreement allows GPR to deposit for the foundation)
 - GPR deposits check
 - If gift for a fund associated with a PeopleSoft cost center
 - GPR uses standard designation associated with PeopleSoft cost center.
 - Department pays expenditures out of PeopleSoft cost center.
 - If gift for a fund held at foundation
 - GPR uses a holding account designation associated with PeopleSoft cost center.
 - GPR submits voucher to Accounts Payable to request check be cut to foundation.
 - Accounts Payable cuts check to foundation.
 - Treasury mails check to foundation
 - Foundation deposits check
 - Foundation sends gift information to GPR.
 - GPR modifies holding account transaction to designation not associated with PeopleSoft cost center.
- Gifts made payable to foundation and a Support Organization Agreement allowing GPR to deposit for the foundation does not exist.
 - GPR forwards check to foundation.
 - Check payable to UHF (\$10k or greater) – GPR sends check via courier (contact Lisa for assistance)
 - Check payable to UHF (<\$10k) – GPR send check via USPS.
 - Check payable to non-UNF foundation – GPR sends check via UHPD.

- Foundation deposits check
- If gift for a fund held at the foundation
 - Foundation sends gift information to GPR.
 - GPR uses Foundation designation not associated with PeopleSoft cost center.
 - Department sends expenditures to be paid by foundation from the fund held at the foundation.
- If gift for a fund held in PeopleSoft
 - Foundation cuts check to UH.
 - Foundation mails check and gift information to GPR
 - GPR deposits check
 - GPR uses standard designation associated with PeopleSoft cost center.
 - Department pays expenditures out of PeopleSoft cost center.

Why do departments have their gifts directed through a foundation?

- More leniency in spending funds out of the foundation since the foundations are not under control of the State of Texas
- Donors, matching gift companies, and/or staff are under the misunderstanding that charitable contributions can be made only to 501(c)(3) organizations.

Benefits of not using a foundation when possible

- More timely and efficient processing to include in fundraising totals.

Sample Letter of Appointment to the Gift Acceptance Committee

(Prepared on UHS letterhead)

Month Day, Year

Dear _____,

The Gift Acceptance Committee and I would like to thank you for agreeing to serve on the Gift Acceptance Committee. We are grateful that you are willing to contribute your expertise to review, share feedback and make recommendations regarding the acceptance of non-marketable gifts as required by SAM policy.

As a member of the Gift Acceptance Committee, you will be expected to participate in monthly meetings. You will be provided with a meeting agenda outlining the items to be reviewed beforehand. As a part of this participation, you will need to submit your voting decisions at the meetings. If you are unable to attend the monthly meetings in person or via phone, please electronically submit your proxy to the Gift Acceptance Committee Chair and Gift Acceptance Committee Administrative Coordinator prior to the meeting.

As a part of our process for all such gifts to be reviewed, the Chair will send a formal memo to the Gift Acceptance Committee members that outlines the details of the item and any documents pertaining to the item. The Committee shall then meet within fourteen business days of the original memo by telephone or in person to review the recommendation (on that timetable—either before or during the meeting-- you will need to submit your vote to accept or decline the gift). Please request any additional information regarding the item from the Gift Acceptance Committee Administrative Coordinator, preferably no later than EOB seven calendar days from the date of the original memo for that gift.

I have identified University of Houston subject-area leaders with specific expertise, who are not Gift Acceptance Committee members, who will be engaged as needed for the review of certain gifts that align

with as needed expertise. I am very grateful to them as well for lending their expertise. The list of these experts includes, but is not limited to, the following:

You will be a part of the following group of individuals as a member of the Gift Acceptance Committee:

Michelle Raffety –

Gift Acceptance Committee Chair/Administrator, Program Director, Advancement Operations

Louis Edwards – Treasurer

Shannon Gary – Director – Research Administrative Services

Michael Guidry – Curator of Art Collection – Public Art

Andrea Olczak – Chief Development Office – Gift Planning

David Oliver – Senior AVC/AVP – Facilities & Construction Management

Ruth Shapiro – Senior Asst – General Counsel

Olivia Thompson – Chief Development Officer – Engineering

Jason Trippier – Director – ORES

Jordan Tucker – Director – Gift Agreements

Thank you for your service and please let me or Michelle know if you have any questions.

Best Regards,

Eloise Brice, Vice Chancellor/Vice President – University Advancement

Cc: Michelle Raffety, Gift Acceptance Committee Chair/Administrator

Sample Letter of Recommendation of the Gift Acceptance Committee

(Prepared on UHS letterhead)

MEMO

To: Eloise Brice, Vice Chancellor of University Advancement
From: Michelle Raffety Gift Acceptance Committee Chair/Administrator
Date: July 6, 2017
Re: Decision regarding the acceptance of the _____ gift

After careful review, this memo formally confirms that the Gift Acceptance Committee has recommended that the (gift description) be accepted by the University of Houston.

[In some instances, further detail regarding the factors considered should be noted here.]

All members of the Gift Acceptance Committee unanimously voted to accept this gift.

OR

All members of the Gift Acceptance Committee, except Committee member _____, voted to accept this gift. _____ voted to decline this gift for the following reasons:

- Reason #1
- Reason #2
- Reason #3

Thank you.

Reference Table

Reference	Web Address
Advancement Services- Enhancing Fundraising Success, 3 rd Edition, John H. Taylor	None (Book Only)
Association of Advancement Services Professionals	www.advserv.org
CAN-SPAM Act - For online solicitations	https://www.ftc.gov/tips-advice/business-center/guidance/can-spam-act-compliance-guide-business
CASE Reporting Standards and Management Guidelines	None (Book Only)
Charitable Giving and Solicitation (Online)	https://www.irs.gov/charities-non-profits/charitable-organizations/charitable-solicitation-state-requirements
Council for Advancement and Support of Education	www.case.org
FASB No. 116	http://www.fasb.org/resources/ccurl/770/425/fas116.pdf
FASB No. 117	http://www.fasb.org/cs/BlobServer?blobcol=url_data&blobtable=MungoBlobs&blobkey=id&blobwhere=1175820923228&blobheader=applicatio
FERPA regulations regarding disclosure of student information to donors	http://www.finaid.org/educators/ferpa.phtml
Form 8282, Donee Information Return	https://www.irs.gov/pub/irs-pdf/f8282.pdf
Fraternity rulings: deals with gifts made to college for the purpose of benefiting a fraternity	https://www.irs.gov/pub/irs-tege/eotopicq99.pdf
Fund Services	www.fundsvcs.org
GASB Statement No. 72, Fair Value Measurement and Application	http://gasb.org/jsp/GASB/Document_C/GASBDocumentP.?cid=1176165840291&acceptedDisclaimer=true
HEA Section 117 – Disclosure of foreign gifts	http://www.asa.org/site/assets/files/2147/higher_education_act.pdf
Higher Education Compliance Alliance	www.higheredcompliance.org
HIPAA regulations regarding use of patient information for fundraising	http://www.givinginstitute.org/news/250351/The-HIPAA-Privacy-Rule-What-Fundraisers-Need-to-Know.htm
Instructions for Form 1098-C-Contributions of Motor Vehicles, Boats, and Airplanes	https://www.irs.gov/pub/irs-pdf/i1098c.pdf
Instructions for Form 8283 (Non-Cash Charitable Deductions)	https://www.irs.gov/pub/irs-pdf/i8283.pdf
IRC Section 1.141:	

IRC Section 1.170A-13(f): Contemporaneous written acknowledgments	https://www.gpo.gov/fdsys/pkg/CFR-2008-title26-vol3/pdf/CFR-2008-title26-vol3-sec1-170A-13.pdf
IRC Section 170 – Charitable Contributions and Gifts	https://www.irs.gov/pub/irs-drop/rr-03-28.pdf
IRC Section 170(f)(8) (including (l) – 80/20 rule for athletic gifts	http://www.bradfordtaxinstitute.com/Endnotes/IRC_Section_170f8.pdf
IRC Section 501 (a): Exempt Organizations general rule and 170(b)(1)(a)(ii): Educational Institutions	https://www.law.cornell.edu/uscode/text/26/501
Internal Revenue Regulations 26 CFR §§ 1.512(a)-1, 1.513-1, and 1.513-4	
IRC Section 513(h)(2): Low-cost article rules (de minimis – safe harbor rules) – updates to “low-cost article” value Rev. Proc. 2012-41.	https://www.law.cornell.edu/uscode/text/26/513
IRC Section 6115; 1.6115-1: Rules for written disclosure statements	https://www.gpo.gov/fdsys/pkg/CFR-2012-title26-vol13/pdf/CFR-2012-title26-vol13-sec1-6115-1.pdf
IRC Section 6714: Penalty rules IRC Section 664 Charitable remainder trusts, Reg §1.664-2 Charitable remainder annuity trusts.	https://www.law.cornell.edu/uscode/text/26/6714
IRS Art Appraisal Services	https://www.irs.gov/individuals/art-appraisal-services
IRS Charity Auctions	https://www.irs.gov/charities-non-profits/charitable-organizations/charity-auctions
IRS Form 990: (assigned items regarding gifts from the Controller’s Office)	https://www.irs.gov/pub/irs-pdf/f990.pdf
IRS Publication 17, Your Federal Income Tax (For Individuals)	https://www.irs.gov/pub/irs-pdf/p17.pdf
IRS Publication 1771: Charitable Contributions - Substantiation and Disclosure Requirements	https://www.irs.gov/pub/irs-pdf/p1771.pdf
IRS Publication 3079, Tax-Exempt Organizations and Gaming	https://www.irs.gov/pub/irs-pdf/p3079.pdf
IRS Publication 4302, A Charity’s Guide to Vehicle Donations	https://www.irs.gov/pub/irs-pdf/p4302.pdf
IRS Publication 4303, A Donor’s Guide to Vehicle Donations	https://www.irs.gov/pub/irs-pdf/p4303.pdf
IRS Publication 526, Charitable Contributions	https://www.irs.gov/pub/irs-pdf/p526.pdf
IRS Publication 529, Miscellaneous Deductions	https://www.irs.gov/pub/irs-pdf/p529.pdf
IRS Publication 544, Sales, Other Dispositions of Assets	https://www.irs.gov/pub/irs-pdf/p544.pdf
IRS Publication 551, Basis of Assets	https://www.irs.gov/pub/irs-pdf/p551.pdf
IRS Publication 552, (Discontinued), Recordkeeping for Individuals	http://ffa.cccs.edu/wp-content/uploads/2015/02/IRS-recordkeeping-p552.pdf

IRS Publication 557, Tax-Exempt Status for your Organization	https://www.irs.gov/pub/irs-pdf/p557.pdf
IRS Publication 559, Survivors, Executors and Administrators	https://www.irs.gov/pub/irs-pdf/p559.pdf
IRS Publication 561, Determining the Value of Donated Property	https://www.irs.gov/pub/irs-pdf/p561.pdf
IRS Publication 950, Introduction to Estate, Gift Taxes	http://www.unclefed.com/IRS-Forms/2011/p950.pdf
Internal Revenue Regulations 26 CFR §§ 1.512(a)-1, 1.513-1, and 1.513-4	
IRS Tax Topic 506, Charitable Contributions	https://www.irs.gov/taxtopics/tc506.html
IRS Treasury Regulation § 1.513-4	https://www.govinfo.gov/content/pkg/CFR-2015-title26-vol9/pdf/CFR-2015-title26-vol9-sec1-513-4.pdf
Application IRC 6700 and IRC 6701 to Charitable Contribution Deductions	https://www.irs.gov/pub/irs-tege/eotopicm99.pdf
National Association of Charitable Gift Planners	www.charitablegiftplanners.org
Part III-Administrative, Procedural, and Miscellaneous: Charitable Contributions and Conservation Easements: Notice 2004-41	https://www.irs.gov/pub/irs-drop/n-04-41.pdf
Part III-Administrative, Procedural, and Miscellaneous: Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes	https://www.irs.gov/pub/irs-drop/n-07-70.pdf
Request for Taxpayer Identification Number and Certification- W-9	https://www.irs.gov/pub/irs-pdf/fw9.pdf
Tax Benefits for Education - IRS Publication 970	https://www.irs.gov/pub/irs-pdf/p970.pdf
Tax Economics of Charitable Giving	None (Book Only)
Tax on Unrelated Business Income of Exempt Organizations - Publication 598	https://www.irs.gov/pub/irs-pdf/p598.pdf
UHS SAM 8.01 Management and Development of University Advancement Activities	http://www.UH.edu/af/universityservices/policies/sam/8InsAdvancement/8A1.pdf
UHS SAM 8.02 Private Support Organizations and Foundations	http://www.UH.edu/af/universityservices/policies/sam/8InsAdvancement/8A2.pdf
UHS SAM 8	http://www.UH.edu/af/universityservices/policies/sam/8InsAdvancement/8A3.pdf
UHS SAM 8.04 Naming Opportunities	http://www.UH.edu/af/universityservices/policies/sam/8InsAdvancement/8A4.pdf
UHS SAM 8.05 Gifts by System Employees Through Payroll Deductions	http://www.UH.edu/af/universityservices/policies/sam/8InsAdvancement/8A5.pdf