

# Planned Giving & Gift Administration

Many organizations know the best time to start a planned giving program was 50 years ago, and for those who did not have the ideal amount of foresight, we are here to help. Our multidisciplinary team has experience in all aspects of planned giving, from program assessment and design to administration, reporting and making the ask. We take the complexity out of planned giving and make it both approachable and achievable. Our services include:

## Gift Administration Services

- Our team works collaboratively with nonprofits to ensure integrated solutions for prompt and efficient administration of charitable gifts. We efficiently and effectively administer complex philanthropic programs, including:

## Ongoing Monitoring And Reporting

- **Bequest Programs:** We assist in the design and marketing of bequest programs for organizations of all sizes. Our work has included preparing marketing materials, creating policies for bequest societies and other forms of recognition, forming planned giving advisory committees and other community outreach techniques. For mature programs, we regularly serve as an outsourced manager of gifts and bequests for organizations named in wills and trusts, ensuring that organizations receive what donors intended from their estates.
- **Charitable Gift Annuities:** We help determine an organization's readiness and potential suitability for launching a charitable gift annuity program. We assist with everything from initial registration and annual reporting to preparing customized proposals, contracts, acknowledgment letters and funding instructions to creating and supporting a database for annuitants and gift records. We provide reconciliation reports and track current value of assets with our clients' financial institutions, print and mail checks to annuitants, and provide electronic funds direct deposits. From small- to large-scale operations, our team is ready to help.
- **Pooled Income Funds:** We advise organizations on the creation and qualification of funds, as well as creating and maintaining all sub-accounting records to track pooled income fund participants, coordinating with investment advisors in connection with gifts, and help facilitate income distributions and performance reports.
- **Charitable Trust Administration:** We prepare prototype trust documents, offer custom illustrations and planning for donor cultivation, assist development staff in connection with potential proposals and related advice.
- **Complex (Illiquid) Assets:** We assist in all aspect of the due diligence review and gift acceptance process, as well as all steps necessary to dispose of complex gifts (e.g., LLC interests, private equity holdings, real estate, collectibles), advise on risk management and tax reporting issues related to such gifts.

- **Donor Advised Funds:** Leveraging a robust team of attorneys and nonprofit professionals with years of experience both advising and operating DAF programs, nonprofits benefit from our experience in every aspect of designing, implementing and operating a DAF program.

•

We assist with all monitoring and reporting, from issuing IRS Forms 1099-R/K-1 to donors to preparing state renewal registration reports and reporting to the board or committees with respect to performance and other metrics. We help our clients comply with federal and state regulations, identify the type of assets and processes that will be accepted as gifts, establish policies and procedures for gift crediting and make considerations based on donor intent. We can also help with other governance issues as needed.

## Development Assistance

- Relationships with prospects are an important part of a nonprofit's development efforts. We partner with clients to strengthen their development program by assisting with closing major gifts or advising and educating a charity's team on the benefits of gift annuities, pooled income funds, charitable trusts and other gifts.

# Publications

---

December 22, 2022

**The Legacy IRA Act Meets the EARN Act: A Gift or a Lump of Coal**