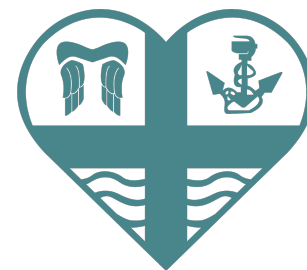


# WAYS TO SUPPORT COURAGEOUS LOVE



## **Make A One Time Gift to the Campaign**

The easiest way to give a gift to Courageous Love is electronically.

## **Make A 3-Year Pledge to the Campaign**

A three-year pledge allows us to make long-term plans for the long-term future of our diocese.

You give or pledge to Courageous Love at [edsd.org/courageous-love/](https://edsd.org/courageous-love/).

If you'd prefer to send a check, please make it payable to the Episcopal Diocese of San Diego and mail this to:

*Episcopal Diocese of San Diego  
Attn: Development Office  
P.O. Box 7920  
San Diego, CA 92167*

Other ways to support EDSD's mission fall into three categories: traditional gifts, gifts that pay you income, and gifts that protect assets.

## **Bequests in Will**

Planned gifts ensure that the diocese's mission has an impact for decades to come. Many donors have included the diocese in their will. You can support the diocese by making a bequest under your will and trust. Such bequests will not be recorded as gifts to the diocese until such time as the gift is irrevocable. This may also offer a reduction of estate and inheritance taxes. If you have not already made your will, we encourage you to begin your legacy planning with the ECF guide included at the end of this booklet (Appendix C). If you already have a will, a brief conversation with your professional advisor may be all you need to add a charitable gift to the diocese in your will.

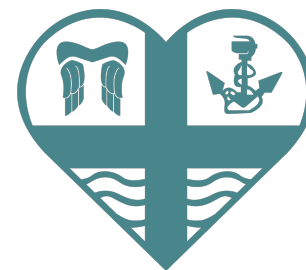
## **Retirement Plan Beneficiary Designations**

Did you know you can name the diocese as the beneficiary of your retirement plans? You may be able to receive several tax benefits from this structure. Consult with your tax advisor. By naming EDSD as the beneficiary of the remaining assets in your retirement fund, taxes on the assets are avoided. designations will not be recorded as gifts to the diocese until such time as the gift is irrevocable. When the gift is irrevocable but is not due until a future date, the present value of that gift will be recorded at the time the gift becomes irrevocable.

## **Life Insurance**

"Whole" or "universal" life insurance policies have cash value and can be donated, qualifying you for a tax deduction. You can also designate EDSD as any policy's full or partial beneficiary. The gift is valued at its cash surrender value upon receipt. If you contribute future premium payments, the diocese will include the entire amount of the additional premium payment as a gift in the year it is made. If you do not elect to make gifts to cover premium payments on the life insurance policy, the diocese may continue to pay the premiums, convert the policy to paid up insurance, or surrender the policy for its current cash value.

# WAYS TO SUPPORT COURAGEOUS LOVE



## **Real Estate**

You can gift real estate to EDSD and may enjoy a tax deduction based on the property's current market value. Should you wish to reflect the contribution in your income tax return, contact your tax advisor and review the IRS form 8283 at the back of this booklet (Appendix B). Want to give your home and continue to live in it? Consider a "life estate"—where it automatically passes to EDSD at your passing.

## **Securities**

The diocese can accept both publicly traded securities and closely held securities. Once a transfer has been made, please complete the form at the back of this booklet (Appendix A) and email it to [jevans@edsd.org](mailto:jevans@edsd.org). Consult with your professional advisor before contacting our office.

### **Publicly Traded Securities**

You can avoid capital gains taxes by giving appreciated stocks, bonds, and mutual funds to EDSD. You can even receive an income tax deduction based on the full market value of the securities. If your securities have decreased in value, sell them, claim the capital loss, and then donate the proceeds. Appreciated marketable publicly traded securities are accepted and sold upon receipt unless otherwise directed by the bishop in consultation with the treasurer. Once a transfer has been made, please complete the form at the back of this booklet (Appendix A) and email it to [jevans@edsd.org](mailto:jevans@edsd.org). Consult with your professional advisor before contacting our office.

### **Closely Held Securities**

Closely held securities, which include not only debt and equity positions in non-publicly traded companies but also interests in LLPs and LLCs or other ownership forms, can be accepted so long as there are no restrictions on the security that would prevent the diocese from ultimately converting those assets to cash, the security is marketable, and the security will not generate any undesirable tax consequences for the diocese. The bishop makes the final determination on the acceptance of closely held securities in consultation with the treasurer and legal counsel when necessary. Once a transfer has been made, please complete the form at the back of this booklet (Appendix C) and email it to [jevans@edsd.org](mailto:jevans@edsd.org). Consult with your professional advisor before contacting our office.

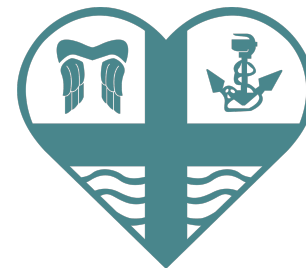
## **Tangible Personal Property**

You can support the diocese by donating gifts such as artwork, jewelry, cars, boats, and other personal property so long as the property contributes to the mission of the diocese, is marketable, does not have undue restrictions on the use, display, or sale of the property or any carrying costs for the property. If you wish to reflect the contribution in your income tax return, contact your tax advisor and review the IRS form 8283 at the back of this booklet (Appendix B).

## **Charitable Gift Annuities**

By setting up a charitable gift annuity, you transfer cash or property to EDSD in exchange for a partial tax deduction and annual income for life. The minimum age for life income beneficiaries of a gift annuity is 55. The minimum age for life income beneficiaries for a deferred gift annuity

## WAYS TO SUPPORT COURAGEOUS LOVE



is 45. No more than two life income beneficiaries are permitted for any gift annuity. Annuity payments may be made quarterly, semi-annually, or annually. The donor may receive an income tax deduction in the gift year. The minimum gift for funding is \$5,000.

### **Charitable Remainder Trusts**

With a charitable remainder trust, assets are transferred to a trust. You may receive a tax deduction plus quarterly income. Upon the passing of the last income beneficiary, the funds are released to EDSD. You can support the diocese by designating the diocese as the remainder beneficiary of a charitable remainder trust with the bishop's approval in consultation with the treasurer and legal counsel. The diocese does not accept appointments as trustee of a charitable remainder trust. The minimum gift for a Charitable Remainder Trust is \$100,000.

### **Pooled Income Funds**

Through a pooled income fund, your gift is pooled with others and invested. You may receive some tax deductions. Then, you (or the income beneficiary named by you) receive a quarterly income for life based on how well the fund performs. At your (or the beneficiary's) passing, the gift is received by EDSD. The pooled income fund is a gift plan, like a mutual fund, which is a trust fund for donors who wish to receive an income that has the possibility of growth through the years. A particularly appealing feature of the plan is that it does not require gifts in substantially larger amounts that are generally necessary for separate trusts. Individual gifts of cash and other property are combined or "pooled" and collectively invested by a trustee to produce income the contributors share. Additional donations may be added to the fund at any time.

### **Charitable Lead Trusts**

A Charitable Lead Trust pays the diocese income, returns the remainder to the donor, or gives the remainder to heirs after a set number of years. Through a charitable lead trust, you set funds aside to be managed for a specified time period. During that time, EDSD receives an income from the funds. At the end of the term, the funds (which may have grown) are returned to you or your heirs. The diocese will accept a designation as income beneficiary of a charitable lead trust but does not accept an appointment as trustee of a Charitable Lead Trust.

### **Life Insurance Beneficiary Designations**

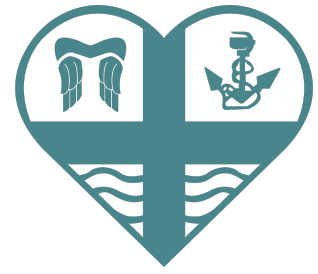
You can support the diocese by naming the diocese as a beneficiary or contingent beneficiary of your life insurance policies. Such designations are not recorded as gifts to the diocese until such time as the gift is irrevocable. Where the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.

Our development office is happy to help. Contact Jason Evans, Canon for Mission, at [jevans@edsd.org](mailto:jevans@edsd.org) or (619) 481-5451 after consulting your professional advisor. All this information is available at [edsd.org/ways-to-give/](http://edsd.org/ways-to-give/).

The diocese may accept gifts without restrictions and for specific programs and purposes, provided such gifts are not inconsistent with its stated mission, purposes, and priorities. The

## WAYS TO SUPPORT COURAGEOUS LOVE

diocese will not accept gifts that are overly restrictive in purpose.  
Please contact Canon Jason Evans to discuss your gift.





# **APPENDIX A**

## **TRANSFERRING STOCK SHARES**

## **Transferring Stock Shares To:**

### **The Episcopal Diocese of San Diego**

2083 Sunset Cliffs Blvd., San Diego, CA 92107

Phone: 619-291-5947      Fax:

**DTC routing number:**      0164, Code 40 (Charles Schwab)

**To account number:**      2060-5396

**Federal Tax ID Number:**      95-2861286

Please transfer \_\_\_\_\_ shares of \_\_\_\_\_ to the benefit of The Episcopal Diocese of San Diego's account with Charles Schwab (DTC routing 0164) to the credit of account number 2060-5396.

**Purpose of gift:**      The Diocesan Fund

Thank you,

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
City, State, Zip

\_\_\_\_\_  
Signature Guarantee

\_\_\_\_\_  
Date

Please email a copy of this letter to the Episcopal Diocese of San Diego development office at [jevans@edsd.org](mailto:jevans@edsd.org) after delivering the transfer.

## **Transfer Shares Electronically**

**It is very important** to contact us at [jevans@edsd.org](mailto:jevans@edsd.org) when the transfer has been completed or call us at (619) 481-5451.

*We will need to know the number of shares, the name of the security, the purpose of the gift, and your name and address. We need this information to properly acknowledge your gift because an electronic transfer of shares does not include a notification of who the shares are from.*

Instruct your broker to transfer your shares from your account to The Episcopal Diocese of San Diego.

### **Sample Transfer Instruction Letter:**

**Brokerage Firm:** Charles Schwab  
**Account Number:** 2060-5396  
**DTC Number:** 0164, Code 40  
**Name on Account:** The Episcopal Diocese of San Diego

### **Giving a Certificate:**

1. You may deliver your stock certificate to your broker to have a new certificate issued in the name of The Episcopal Diocese of San Diego. Our tax identification number is 95-2861286. This certificate can then be mailed to us without endorsement.
2. You may endorse a stock certificate to The Episcopal Diocese of San Diego by printing and completing the Stock Power Form and the Security Waiver Form.
3. Mail the paperwork to:

**The Episcopal Diocese of San Diego  
Attn: Development Office  
2083 Sunset Cliffs Blvd.  
San Diego, CA 92107**

More information can be found at <https://edsd.org/give>.



# APPENDIX B

IRS FORM 8283

NONCASH CHARITABLE CONTRIBUTION



## Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.

Go to [www.irs.gov/Form8283](http://www.irs.gov/Form8283) for instructions and the latest information.

OMB No. 1545-0074

Attachment  
Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name: \_\_\_\_\_ Identifying number: \_\_\_\_\_

Check this box if a family pass-through entity made the noncash charitable contribution. See instructions . . . . . ☐

**Note:** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities**—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A		<input type="checkbox"/>	
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	

**Note:** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A						
B						
C						
D						

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)**—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.

### Part I Information on Donated Property

2 Check the box that describes the type of property donated. See instructions for definitions.

- |                                                                                  |                                                         |                                                                |
|----------------------------------------------------------------------------------|---------------------------------------------------------|----------------------------------------------------------------|
| <b>a</b> <input type="checkbox"/> Art (contribution of \$20,000 or more)         | <b>d</b> <input type="checkbox"/> Other real estate     | <b>i</b> <input type="checkbox"/> Vehicles                     |
| <b>b</b> <input type="checkbox"/> Qualified conservation contribution            | <b>e</b> <input type="checkbox"/> Equipment             | <b>j</b> <input type="checkbox"/> Clothing and household items |
| <b>b(1)</b> <input type="checkbox"/> Certified historic structure<br>NPS # _____ | <b>f</b> <input type="checkbox"/> Securities            | <b>k</b> <input type="checkbox"/> Digital assets               |
| <b>c</b> <input type="checkbox"/> Art (contribution of less than \$20,000)       | <b>g</b> <input type="checkbox"/> Collectibles          | <b>l</b> <input type="checkbox"/> Other                        |
|                                                                                  | <b>h</b> <input type="checkbox"/> Intellectual property |                                                                |

3		(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.				(c) Appraised fair market value
A							
B							
C							
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)	
A							
B							
C							

Name(s) shown on your income tax return

Identifying number

**Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)—**

Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I. Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also attach the required statement. See instructions.

- 4a** Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest \_\_\_\_\_  
If Section B, Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Section B, Part I: **(1)** For this tax year . . . \_\_\_\_\_  
**(2)** For any prior tax years \_\_\_\_\_
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization in Section B, Part V, below):  
Name of charitable organization (donee)
- Address (number, street, and room or suite no.) \_\_\_\_\_ City or town, state, and ZIP code \_\_\_\_\_
- d** For tangible property, enter the place where the property is located or kept \_\_\_\_\_
- e** Name of any person, other than the donee organization, having actual possession of the property \_\_\_\_\_

- 5a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? 

Yes	No
- b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? 

--	--
- c** Is there a restriction limiting the donated property for a particular use? 

--	--

**Part III Taxpayer (Donor) Statement—**List each item included in Section B, Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Section B, Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Section B, Part I and describe the specific item. See instructions.

Signature of taxpayer (donor)

Date

**Part IV Declaration of Appraiser—**See instructions.

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

**Sign Here** Appraiser signature \_\_\_\_\_ Date \_\_\_\_\_  
Appraiser name \_\_\_\_\_ Title \_\_\_\_\_

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

**Part V Donee Acknowledgment—**See instructions.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date \_\_\_\_\_

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ☐ Yes ☐ No

Name of charitable organization (donee) \_\_\_\_\_ Employer identification number \_\_\_\_\_

Address (number, street, and room or suite no.) \_\_\_\_\_ City or town, state, and ZIP code \_\_\_\_\_

Authorized signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

# Instructions for Form 8283



Department of the Treasury  
Internal Revenue Service

(Rev. December 2023)

## Noncash Charitable Contributions

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

Information about any future developments affecting Form 8283 (such as legislation enacted after we release it) will be posted at [IRS.gov/Form8283](https://www.irs.gov/Form8283)

### What's New

**Disallowance of deduction for certain conservation contributions by pass-through entities.** Subject to some exceptions, if the amount of the pass-through entity's qualified conservation contribution exceeds 2.5 times the sum of each member's relevant basis, the contribution is not treated as a qualified conservation contribution and no one may claim a deduction for the contribution. See [Disallowance of deductions for certain conservation contributions by pass-through entities](#), later.

**Additional line for entity identification.** There is a new line for a member of a pass-through entity who receives an allocation of a charitable contribution to fill in the name and identifying number of the donating pass-through entity that originally reported the noncash charitable contribution.

**Checkboxes have been added to Section B, Part I, Information on Donated Property.** Under Section B, Part I, line 2, two new checkboxes have been added; one for qualified conservation contributions on certified historic structures and the other for digital assets. The order of the checkboxes has also been changed.

## General Instructions

### Purpose of Form

Use Form 8283 to report information about noncash charitable contributions.

Do not use Form 8283 to report out-of-pocket expenses for volunteer work or amounts you gave by check or credit card. Treat these items as cash contributions. Also, do not use Form 8283 to figure your charitable contribution deduction. For details on how to figure the amount of the deduction, see your tax return instructions and Pub. 526, Charitable Contributions.

### Who Must File

You must file one or more Forms 8283 if the amount of your deduction for each noncash contribution is more than \$500. You must also file Form 8283 if you have a group of similar items for which a total deduction of over \$500 is claimed. See [Similar Items of Property](#), later. For this purpose, "amount of your deduction" means your deduction before applying any income limits that could result in a carryover. The carryover rules are explained in Pub. 526. Make any required reductions to fair market

value (FMV) before you determine if you must file Form 8283. See [Fair Market Value \(FMV\)](#), later.

Form 8283 is filed by individuals, partnerships, and corporations.

### Business Entities

**C corporations.** C corporations, other than personal service corporations and closely held corporations, must file Form 8283 only if the amount claimed as a deduction is more than \$5,000 per item or group of similar items. A personal service corporation or closely held corporation that claims a deduction for noncash gifts of more than \$500 must file Form 8283 with Form 1120 or applicable special return.

**Partnerships and S corporations (pass-through entities).** A partnership or S corporation that claims a charitable contribution for noncash gifts of more than \$500 must file Form 8283 (Section A or Section B) with its Form 1065 or 1120-S.

If the total contribution for any item or group of similar items is more than \$5,000, the partnership or S corporation must complete Section B of Form 8283 even if the amount allocated to each member (that is, each partner or shareholder) is \$5,000 or less.

The partnership or S corporation must give a completed copy of Form 8283 (Section A or Section B) to each member receiving an allocation of the contribution shown in Section A or Section B of the partnership's or S corporation's Form 8283.

**Members of pass-through entities.** If you are a member of a pass-through entity (such as a partner in a partnership or a shareholder in an S corporation), that made a noncash charitable contribution in excess of \$500, you must attach multiple Forms 8283 to your return. Specifically, you must attach the following:

- A copy of the Form 8283 from the donating entity where the contribution was originally reported,
- A copy (or copies) of the Form 8283 from any other pass-through entities between you and the donating entity (such as an upper-tier partnership), and
- Your own separate Form 8283 with respect to the contribution made by the donating pass-through entity.

For your own Form 8283, the entity in which you hold a direct interest will provide information about your share of the contribution on your Schedule K-1 (Form 1065 or 1120-S). Use the amounts shown on your Schedule K-1 and other supplemental information you have been provided by the entity—not the amounts shown on the entity's Form 8283 (except for Section B, Part I, line 3, Column(c))—to figure the amount of your contribution. If you are a member in multiple entities that made noncash charitable contributions, submit separate Forms 8283 for each entity's contribution. These rules apply to any member of a pass-through entity, including members that

are Individuals, C corporations, S corporations, partnerships, or trusts. See instructions for Section B, Part I, line 3, Column (i). If the pass-through entity donated a qualified conservation contribution, see instructions for Section B, Part I, line 3, Column (h).

**Example.** Partnership A has two partners, Partnership B and Individual C. Partnership B has two partners—individuals D and E. Partnership A makes a non-cash charitable contribution in excess of \$500 and attaches a Form 8283 to its Form 1065. Partnership A allocates the charitable contribution to Partnership B and Individual C. Partnership B must complete its own Form 8283, and attach it, along with Partnership A's Form 8283, to Partnership B's Form 1065. C must complete their own Form 8283, and attach it, along with a copy of Partnership A's Form 8283, to C's Form 1040. D and E must complete their own Forms 8283, and attach them, along with copies of the Forms 8283 for both Partnership A and Partnership B, to their Form 1040.

## When To File

File Form 8283 with your tax return for the year you contribute the property and first claim a deduction. Also file Form 8283 for any carryover year described in section 170(d).

## How To Complete

Provide all information required by the Form 8283 and its instructions. Enter all information required to be included on a line of the Form 8283 on the relevant line. If all required information does not fit on the relevant line, include an attachment with the information that did not fit. Where a number can be entered into any box on Form 8283 (Sections A or B), the number must be entered in the box. If a line is provided for entry of a number, the Form 8283 will not be considered complete unless the number is included directly on the line. You may attach a statement to the Form 8283 explaining why a number cannot be inserted or you may insert the number in the appropriate box and include an attached statement explaining any additional information regarding the number. You may not indicate that the information is "available upon request." Such a statement may cause the filing of your Form 8283 to be treated as incomplete. For consequences of failure to complete the Form 8283 as instructed, see [Failure To File Form 8283](#), later.

If you are electronically filing your tax return, you must include the Form 8283 data in the electronic submission. Enter all information requested by a line of the Form 8283 on the electronic Form 8283, except for the required signatures.



*You must attach the completed Form 8283 with all the required signatures to your tax return, either as a PDF attachment when electronically filed, or mailed to the IRS with Form 8453.*

If you are a member of a pass-through entity and are filing your tax return electronically, you must file your own Form 8283 electronically while attaching the pass-through's Form 8283 as a PDF attachment to your return. A member's Form 8283 is not required to have signatures.

## Which Sections To Complete

Form 8283 has two sections. If you must file Form 8283, you must complete either Section A or Section B depending on the type of property donated and the amount claimed as a deduction.

Members in a pass-through entity completing their own Form 8283 should complete the same section of the Form (Section A or B) completed on the pass-through entity's Form 8283.

Use Section A to report donations of property for which you claimed a deduction of \$5,000 or less per item or group of similar items (defined later). Also use Section A to report donations of publicly traded securities; certain intellectual property described in section 170(e)(1)(B)(iii); a qualified vehicle described in section 170(f)(12)(A)(ii) for which an acknowledgement under section 170(f)(12)(B)(iii) is provided; and inventory and other similar property described in section 1221(a)(1). Use Section B to report donations of property for which you claimed a deduction of more than \$5,000 per item or group of similar items.

In figuring whether your deduction for a group of similar items was more than \$5,000, consider all items in the group, even if items in the group were donated to more than one donee organization. However, you must file a separate Form 8283, Section B, for each donee organization.

**Example.** You claimed a deduction of \$2,000 for books you gave to College A, \$2,500 for books you gave to College B, and \$900 for books you gave to College C. You must report these donations in Section B because the total deduction was more than \$5,000. You must file a separate Form 8283, Section B, for the donation to each of the three colleges.

**Identifying number.** Individuals must enter their social security number or individual tax identification number (ITIN), as applicable. All other filers should enter their employer identification number (EIN).

If you are a member of a pass-through entity that made a charitable contribution, also enter the name and EIN of the donating pass-through entity that originally reported the noncash charitable contribution on the line below where you entered your name and identifying number.

**Example.** You are an individual partner in Partnership 1, and Partnership 1 is a partner in Partnership 2. Partnership 2 donates a noncash charitable contribution, and you are eligible to claim your share of such contribution. Enter your name and your social security number on the "name(s) shown on your income tax return" and "identifying number" line, then enter the name and EIN of Partnership 2 on the "name" and "identifying number" line for the tax return where the noncash charitable contribution was originally reported.

**Family pass-through entity.** If a family pass-through entity made the noncash charitable contribution that is being reported, check the box underneath the space for the identifying number of the donating pass-through entity. Family pass-through entities are pass-through entities in which substantially all of the interests are held, directly or indirectly, by an individual and members of the family of such individual. For these purposes, members of the

family are defined as the spouse of such individual and any individual described in section 152(d)(2)(A)–(G).

**Section A.** Include in Section A only the following items.

1. Items (or groups of [similar items](#) as defined later) for which you claimed a deduction of more than \$500 but not more than \$5,000 per item (or group of similar items).

2. The following items even if the claimed value was more than \$5,000 per item (or group of similar items):

- a. Securities listed on an exchange in which quotations are published daily,
- b. Securities regularly traded in national or regional over-the-counter markets for which published quotations are available,
- c. Securities that are shares of a mutual fund for which quotations are published on a daily basis in a newspaper of general circulation throughout the United States,
- d. Certain other securities even though the securities do not meet any of the criteria described in paragraphs 2.a through 2.c above (for more information, see Treasury Regulations section 1.170A-13(c)(7)(xi)(B)),
- e. A vehicle (including a car, boat, or airplane) if your deduction for the vehicle is limited to the gross proceeds from its sale and you obtained a contemporaneous written acknowledgment,
- f. Intellectual property (as defined later), or
- g. Inventory or property held primarily for sale to customers in the ordinary course of your trade or business.

**Section B.** Include in Section B only items (or groups of similar items) for which you claimed a deduction of more than \$5,000. Do not include items reportable in Section A. Items reportable in Section B require a written qualified appraisal by a qualified appraiser. You must file a separate Form 8283, Section B, for each donee organization and each item of property (or group of similar items).

You must file Form 8283, Section B, if you are contributing a single article of clothing or household item that is not in good used condition or better and for which you are claiming a deduction of over \$500.

You must also file Form 8283, Section B, if conditions were placed on the use of the property or you gave less than an entire interest in a property and the contribution was for more than \$5,000. Examples of such contributions are a qualified conservation contribution, a contribution of a remainder interest in a personal residence or farm, a contribution of an undivided portion of your entire interest in property, or a contribution of a fractional gift in tangible personal property. See Pub. 526, Partial Interest in Property, for additional information on what is a deductible partial interest in a property and the requirements for each partial interest. Use Section B even if the entire property on which a partial interest was granted was held primarily for sale to customers in the ordinary course of business.

## Similar Items of Property

Similar items of property are items of the same general category or type, such as coin collections, paintings,

books, clothing, jewelry, nonpublicly traded stock, land, or buildings.

If you contributed similar items of property to the same donee, you may attach a single Form 8283 with respect to all similar items of property contributed to the same donee. You are required to provide all the information required under Section B for each item of property, except for any items whose aggregate value is appraised at \$100 or less and the appraiser provided a group description for such items.

**Example.** You claimed a deduction of \$6,000 for a collection of 6 rare books (\$1,000 each). Report each of the six books separately in Section B because each book is valued more than \$100.

## Fair Market Value (FMV)

Although the amount of your deduction determines if you have to file Form 8283, you also need to have information about the FMV of your contribution to complete the form.

FMV is the price a willing, knowledgeable buyer would pay a willing, knowledgeable seller when neither has to buy or sell.

You may not always be able to deduct the FMV of your contribution. Depending on the type of property donated, you may have to reduce the FMV to figure the deductible amount, as explained next.

**Reductions to FMV.** The amount of the reduction (if any) depends on whether the property is ordinary income property or capital gain property. Attach a statement to your tax return showing how you figured the reduction.

**Ordinary income property.** Ordinary income property is property that would result in ordinary income or short-term capital gain if it were sold at its FMV on the date it was contributed. Examples of ordinary income property are inventory, works of art created by the donor or gifted by the artist to the donor, and capital assets held for 1 year or less. The deduction for a gift of ordinary income property is limited to the FMV minus the amount that would be ordinary income or short-term capital gain if the property were sold.

**Capital gain property.** Capital gain property is property that would result in long-term capital gain if it were sold at its FMV on the date it was contributed. For purposes of figuring your charitable contribution, capital gain property also includes certain real property and depreciable property used in your trade or business and, generally, held more than 1 year. However, to the extent of any gain from the property that must be recaptured as ordinary income under section 1245, section 1250, or any other code provision, the property is treated as ordinary income property.

You usually may deduct gifts of capital gain property at their FMV. However, you must reduce your deduction amount by the amount of any appreciation if any of the following apply.

- The capital gain property is contributed to certain private nonoperating foundations. This rule does not apply to qualified appreciated stock;
- You choose the 50% limit instead of the special 30% limit for capital gain property given to 50% limit organizations;



- The contributed property is [intellectual property](#) (as defined later);
- The contributed property is certain taxidermy property;
- The contributed property is tangible personal property that is put to an unrelated use (as defined in Pub. 526) by the charity; or
- The contributed property is certain tangible personal property with a claimed value of more than \$5,000 and is sold, exchanged, or otherwise disposed of by the charity during the year in which you made the contribution, and the charity has not made the required certification of exempt use (such as on Form 8282, Donee Information Return, Part IV).

**Special rule for certain C corporations.** Special rules apply, under section 170(e)(3), for certain donations made by C corporations to certain charitable organizations for the care of the ill, the needy, or infants. An enhanced deduction (resulting from a reduced reduction to the FMV of the property) may be available if the taxpayer receives from the donee a written statement representing that the donee's use and disposition of the property will be for the care of the ill, the needy, or infants.

Special rules also apply, under section 170(e)(4), for certain donations made by C corporations of certain scientific property to be used for research by an educational or scientific research organization. An enhanced deduction (resulting from a reduced reduction to the FMV of the property) may be available if the taxpayer receives from the donee a written statement representing that the donee's use and disposition of the property will be for research or experimentation, or for research training, in the United States in physical or biological sciences.

**Qualified conservation contribution.** A qualified conservation contribution is defined in section 170(h)(1) as a donation of a qualified real property interest, to a qualified organization exclusively for certain conservation purposes. Qualified real property interests include 1) your entire interest in real estate other than a mineral interest, 2) a remainder interest, and 3) a restriction on the use that may be made of the real property, such as a conservation easement. The donee must be a qualified organization as defined in section 170(h)(3) and must have the resources to monitor and enforce the conservation easement or other conservation restrictions. To enable the organization to do this, you must give it documents, such as maps and photographs, that establish the condition of the property at the time of the gift. In Section B, Part I, line 2, you should check box "b" for qualified conservation contributions. For donations of qualified conservation contributions for the preservation of a certified historic structure, see [Easements on certified historic structures](#), later.

If the donation has no material effect on the real property's FMV, or enhances rather than reduces its FMV, no deduction is allowable. For example, no deduction may be allowed if the property's use is already restricted, such as by zoning or other law or contract, and the donation does not further restrict how the property can be used.

The FMV of a conservation easement or other conservation restrictions cannot be determined by applying a standard percentage to the FMV of the underlying property. The best evidence of the FMV of an

easement is the sales price of a comparable easement. If there are no comparable sales, the before and after method may be used.

For any qualified conservation contribution, you must attach a statement that:

- Identifies the conservation purposes furthered by your donation;
- Shows, if before and after valuation is used, the FMV of the underlying property before and after the gift;
- States whether you made the donation in order to get a permit or other approval from a local or other governing authority and whether the donation was required by a contract;
- If you or a related person has any interest in other property nearby, describes that interest;
- Provides the cost or adjusted basis of the qualified conservation contribution, which is the allocable portion of the cost or adjusted basis of the entire property;
- Provides whether the property on which the qualified conservation contribution was granted was held primarily for sale to customers in the ordinary course of business; and
- If you are a pass-through entity who donated the qualified conservation contribution and are claiming to have met the exception for contributions outside the 3-year holding period described in section 170(h)(7)(C), include in the statement (1) the last date that you acquired any portion of the real property with respect to which you made the contribution, (2) the last date any of your members acquired any interest in you, and (3) if the interest in you is held through one or more pass-through entities, state (i) the last date any such pass-through entity acquired any interest in any other pass-through entity, and (ii) the last date on which any member in any such pass-through entity acquired any interest in such pass-through entity. This statement is not required if you are a family pass-through entity, or if the subject of your qualified conservation contribution is for the preservation of a certified historic structure.

If an appraisal is required, it must be made by a qualified appraiser. See [Appraisal Requirements](#), later.

***Disallowance of deduction for certain qualified conservation contributions by pass-through entities.***

Subject to three exceptions, if the amount of a pass-through entity's qualified conservation contribution exceeds 2.5 times the sum of each member's relevant basis, the contribution is not treated as a qualified conservation contribution and no one may claim a deduction for the contribution. Relevant basis is, with respect to any member, the portion of the member's modified basis in its interest in the pass-through entity which is allocable to the portion of the real property with respect to which the qualified conservation contribution is made. Modified basis is, with respect to any member, the adjusted basis in the member's interest in the pass-through entity as determined:

1. Immediately before the qualified conservation contribution,
2. Without regard to the member's share of any liabilities of the pass-through entity, and
3. By the pass-through entity after taking into account the adjustments described in items (1) and (2).

The first exception is that this disallowance does not apply if the qualified conservation contribution is made at least 3 years after the latest of (i) the last date on which the pass-through entity acquired any portion of the real property; (ii) the last date any member of the pass-through entity acquired any interest in the pass-through entity; and (iii) if the interest in the donating pass-through entity is held through 1 or more pass-through entities, (I) the last date any such pass-through entity acquired any interest in any other such pass-through entity, and (II) the last date on which any member in any such pass-through entity acquired any interest in such pass-through entity.

Second, this disallowance does not apply to a qualified conservation contribution made by a [family pass-through entity](#), defined earlier.

Third, this disallowance does not apply if the purpose of the qualified conservation contribution is preservation of a certified historic structure.

**Easements on certified historic structures.** If the subject of your qualified conservation contribution is a certified historic structure, check box “b” of Section B, Part I, line 2, and the “Certified historic structure” sub-box “b(1),” and provide the National Park Service (NPS) project number (NPS #), which the NPS assigned to its certified historic structure determination. NPS will have assigned an NPS # and made this certification in response to your submission of Part 1 of the Historic Preservation Certification Application for this structure.

**Exception.** The only exception in which NPS would not have assigned a NPS # is a building on a property individually listed in the National Register of Historic Places (for example, only a house located on a single National Register listing), that building is already a certified historic structure. In this case, instead of an NPS #, enter five zeros (“00000”) in the NPS # field for this single building individually listed in the National Register of Historic Places.

**Historic district building.** You cannot claim a deduction for an exterior restriction on a historic district building unless the restriction preserves the entire exterior of the building (including front, sides, rear, and height). In addition to other requirements for noncash contributions, you must include with your return:

- A signed copy of a qualified appraisal,
- Photographs of the entire exterior of the building, and
- A description of all restrictions on the development of the building (the description of the restrictions can be made by attaching a copy of the easement deed).

**National Register building.** You can claim a deduction for the restriction of some or all of the exterior of a National Register building. You can claim a deduction for the restriction of some or all of the interior of a National Register building or historic district building. For these donations, in addition to other requirements for noncash contributions, you must obtain a contemporaneous written acknowledgment from the donee. For donations valued at more than \$5,000, you must obtain a qualified appraisal. For donations valued at more than \$500,000, you must attach a qualified appraisal to your return. See [Deduction of more than \\$500,000](#), later.

In addition, if you donate an exterior restriction on a National Register building or historic district building and

claim a deduction of more than \$10,000, your deduction will not be allowed unless you pay a \$500 filing fee. See Form 8283-V and its instructions.

For more information about qualified conservation contributions, see Pub. 526 and Pub. 561, Determining the Value of Donated Property. Also see section 170(h), Regulations section 1.170A-14, and Notice 2004-41. Notice 2004-41, 2004-28 I.R.B. 31, is available at [IRS.gov/irb/2004-28\\_IRB/ar09.html](http://IRS.gov/irb/2004-28_IRB/ar09.html).

**Intellectual property.** The FMV of intellectual property must be reduced to figure the amount of your deduction, as explained earlier. Intellectual property means a patent, copyright (other than a copyright described in section 1221(a)(3) or 1231(b)(1)(C)), trademark, trade name, trade secret, know-how, software (other than software described in section 197(e)(3)(A)(i)), or similar property, or applications or registrations of such property.

However, you may be able to claim additional charitable contribution deductions in the year of the contribution and later years based on a percentage of the donee's net income, if any, from the property. The amount of the donee's net income from the property will be reported to you on Form 8899, Notice of Income From Donated Intellectual Property. See Pub. 526 for details.

**Clothing and household items.** The FMV of used household items and clothing is usually much lower than when new. A good measure of value might be the price that buyers of these used items actually pay in consignment or thrift shops. You can also review classified ads in the newspaper or on the Internet to see what similar products sell for.

Generally, you cannot claim a deduction for clothing or household items you donate unless the clothing or household items are in good used condition or better. However, you can claim a deduction for a contribution of an item of clothing or a household item that is not in good used condition or better if your claimed value is more than \$500 and you substantiate that value with a qualified appraisal and Form 8283, Section B. Both must be included with your return.

## Qualified Vehicle Donations

A qualified vehicle is any motor vehicle manufactured primarily for use on public streets, roads, and highways; a boat; or an airplane. However, property held by the donor primarily for sale to customers, such as inventory of a car dealer, is not a qualified vehicle.

If you donate a qualified vehicle with a claimed value of more than \$500, you cannot claim a deduction unless you attach to Form 8283 a copy of the contemporaneous written acknowledgment you received from the donee organization. The donee organization may use Copy B of Form 1098-C as the acknowledgment. An acknowledgment is considered contemporaneous if the donee organization furnishes it to you no later than 30 days after the:

- Date of the sale, if the donee organization sold the vehicle in an arm's length transaction to an unrelated party; or

- Date of the contribution, if the donee organization will not sell the vehicle before completion of a material improvement or significant intervening use, or the donee organization will give or sell the vehicle to a needy individual for a price significantly below FMV to directly further the organization's charitable purpose of relieving the poor and distressed or underprivileged who need a means of transportation.

For a donated vehicle with a claimed value of more than \$500, you can deduct the smaller of the vehicle's FMV on the date of the contribution or the gross proceeds received from the sale of the vehicle, unless an exception applies as explained below. Form 1098-C (or other acknowledgment) will show the gross proceeds from the sale if no exception applies. If the FMV of the vehicle was more than your cost or other basis, you may have to reduce the FMV to figure the deductible amount, as described under [Reductions to FMV](#), earlier.

If any of the following exceptions apply, your deduction is not limited to the gross proceeds received from the sale. Instead, you generally can deduct the vehicle's FMV on the date of the contribution if the donee organization:

- Makes a significant intervening use of the vehicle before transferring it,
- Makes a material improvement to the vehicle before transferring it, or
- Gives or sells the vehicle to a needy individual for a price significantly below FMV to directly further the organization's charitable purpose of relieving the poor and distressed or underprivileged who need a means of transportation.

Form 1098-C (or other acknowledgment) will show if any of these exceptions apply. If the FMV of the vehicle was more than your cost or other basis, you may have to reduce the FMV to figure the deductible amount, as described under [Reductions to FMV](#), earlier.

**Determining FMV.** A used car guide may be a good starting point for finding the FMV of your vehicle. These guides, published by commercial firms and trade organizations, contain vehicle sale prices for recent model years. The guides are sometimes available from public libraries or from a loan officer at a bank, credit union, or finance company. You can also find used car pricing information on the Internet.

An acceptable measure of the FMV of a donated vehicle is an amount not in excess of the price listed in a used vehicle pricing guide for a private party sale of a similar vehicle. However, the FMV may be less than that amount if the vehicle has engine trouble, body damage, high mileage, or any type of excessive wear. The FMV of a donated vehicle is the same as the price listed in a used vehicle pricing guide for a private party sale only if the guide lists a sales price for a vehicle that is the same make, model, and year, sold in the same area, in the same condition, with the same or similar options or accessories, and with the same or similar warranties as the donated vehicle.

**Example.** Ash donates their car, which they bought new in 2015 for \$30,000. A used vehicle pricing guide shows the FMV for the car in 2023 is \$9,000. Ash receives

a Form 1098-C showing \$7,000 as gross proceeds from the donee's sale of Ash's car. The Form 1098-C provided by the donee does not include certifications from the donee that it made material improvements or significant intervening use of Ash's car or transferred the car to a needy individual for significantly below FMV in furtherance of the donee's charitable purpose.

If all the requirements under section 170 are met, including completing Section A of Form 8283 and attaching to their return either Form 1098-C, or other contemporaneous written acknowledgment that meets the requirements of section 170(f)(12)(B), Ash may be entitled to a charitable contribution deduction of \$7,000.

**More information.** For details, see Pub. 526 or Notice 2005-44. Notice 2005-44, 2005-25 I.R.B. 1287, is available at [IRS.gov/irb/2005-25\\_IRB/ar09.html](https://www.irs.gov/irb/2005-25_IRB/ar09.html).

## Additional Information

You may want to see Pub. 526 and Pub. 561. If you contributed depreciable property, see Pub. 544, Sales and Other Disposition of Assets.

# Specific Instructions

## Section A

### Line 1

**Column (b).** Check the box if the donated property is a qualified vehicle (defined earlier). If you are not attaching Form 1098-C (or other acknowledgment) to your return, enter the vehicle identification number (VIN) in the spaces provided below the checkbox.

You can find the VIN on the vehicle registration, the title, the proof of insurance, or the vehicle itself. Generally, the VIN is 17 characters made up of numbers and letters.

If the VIN has fewer than 17 characters, enter a zero in each of the remaining entry spaces to the left of the VIN. For example, if the VIN is "555555X555555," enter "0000555555X555555."

**Column (c).** Describe the property in sufficient detail. The greater the value of the property, the more detail you must provide. For example, a personal computer should be described in more detail than pots and pans.

If the donated property is a vehicle, give the year, make, model, condition, and mileage at the time of the donation (for example, "2022 Hyundai, Model M, fair condition, 60,000 miles") regardless of whether you must attach either a Form 1098-C or other contemporaneous written acknowledgment. If you do not know the actual mileage, use a good faith estimate based on car repair records or similar evidence.

For securities, include the following.

- Company name,
- Number of shares,
- Kind of security,
- Whether a share of a mutual fund, and
- Whether regularly traded on a stock exchange or in an over-the-counter market.



For real or tangible personal property, include the condition of the property and whether the donee has certified the tangible personal property for its own use as an exempt organization. The condition of tangible personal property should be stated using industry standard terms or grading scales for the specific type of object, when applicable to the type of tangible personal property and when an appraisal for this property is required. For example, when an appraisal is required, general condition terms for artworks could include poor, fair, good, very good, and excellent, while grading terms for collectibles could be a numerical scale of 1 to 10. For gemstones, the GIA universal grading standards for color, clarity, cut, and carat are preferred.

**Column (d).** Enter the date you contributed the property. If you made contributions on various dates, enter each contribution and its date on a separate row.

**Note.** If the amount you claimed as a deduction for the item is \$500 or less, you do not have to complete columns (e), (f), and (g).

**Column (e).** Enter the approximate date you acquired the property. If it was created, produced, or manufactured by or for you, enter the date it was substantially completed.

If you are donating a group of similar items and you acquired the items on various dates (but have held all the items for at least 12 months), you can enter "Various."

For publicly traded securities, enter only if you held the securities for more than 12 months.

If the property was created, produced, or manufactured by or for the donor, enter the date the property was substantially completed.

If you received a copy of Form 8283 from a pass-through entity with Section A completed, complete your own Form 8283 Section A as instructed below in addition to attaching the pass-through entity's Form 8283.

**Column (f).** State how you acquired the property. This could be by purchase, gift, inheritance, or exchange.

**Column (g).** For items over \$500, enter your cost or adjusted basis. Do not complete this column for publicly traded securities held more than 12 months, unless you elect to limit your deduction cost basis. See section 170(b)(1)(C)(iii). Keep records on cost or other basis.

**Note.** If you must complete columns (e), (f), and (g) but have reasonable cause for not providing the information required, attach an explanation.

**Column (h).** Enter the FMV of the property on the date you donated it. You must attach a statement if you were required to reduce the FMV to figure the amount of your deduction. See [Fair Market Value \(FMV\)](#), earlier, for the type of statement to attach.

If you are a member of a pass-through entity completing your own Form 8283, enter the amount shown on your K-1 to figure the deduction.

**Column (i).** Enter the method(s) you used to determine the FMV.

Examples of entries to make include "Appraisal,"

"Thrift shop value" (for clothing or household items), "Catalog" (for stamp or coin collections), or "Comparable sales" (for real estate and other kinds of assets). See Pub. 561.

## Section B

If you received a copy of Form 8283 from a pass-through entity with Section B completed, complete your own Form 8283 Section B as instructed below in addition to attaching the pass-through entity's Form 8283.

Include in Section B items (or groups of similar items) for which you are claiming a deduction of more than \$5,000. You must also file Form 8283, Section B, if you are contributing a single article of clothing or household item that is not in good used condition and for which you are claiming a deduction of more than \$500. Do not include property reported in Section A. File a separate Form 8283, Section B, for:

- Each donee; and
- Each item of property, except for an item that is part of a group of similar items given to the same donee.

If you contributed similar items of property to the same donee and claimed a deduction of more than \$5,000, see [Similar Items of Property](#) earlier, for how to report each item of property.

## Part I, Information on Donated Property

You must get a written qualified appraisal from a qualified appraiser before completing Part I.

Generally, you do not need to attach the appraisals to your return but you should keep them for your records. But see [Art valued at \\$20,000 or more](#), [Clothing and household items not in good used condition](#), [Easements on buildings in historic districts](#), and [Deduction of more than \\$500,000](#), later.

**Art valued at \$20,000 or more.** If your deduction for art is \$20,000 or more, you must attach a complete copy of the signed appraisal to your return. For individual objects valued at \$20,000 or more, a photograph must be provided upon request. The photograph must be of sufficient quality and size (preferably an 8 x 10 inch color photograph) or a high-resolution digital image to fully show the object.

**Clothing and household items not in good used condition.** You must include with your return a qualified appraisal of any single item of clothing or any household item that is not in good used condition or better for which you are claiming a deduction of more than \$500. Attach the appraisal and Section B to your return. See [Clothing and household items](#), earlier.

**Easements on certified historic structures.** If you are claiming a deduction for a qualified conservation contribution of an easement on the exterior of a historic district building, you must include the qualified appraisal, photographs, and certain other information with your return. See [Easements on certified historic structures](#), under [Fair Market Value \(FMV\)](#), earlier.

**Deduction of more than \$500,000.** If you are claiming a deduction of more than \$500,000 for an item (or group of similar items) donated to one or more donees, you must

attach the qualified appraisal of the property to your return unless an exception applies.

## Appraisal Requirements

The appraisal must be prepared by a qualified appraiser (defined later) in accordance with the substance and principles of the Uniform Standards of Professional Appraisal Practice, as developed by the Appraisal Standards Board of the Appraisal Foundation. It also must meet the relevant requirements of Regulations section 1.170A-17(a) and (b).

An appraisal is not a qualified appraisal if you fail to disclose or misrepresent facts to your appraiser and a reasonable person would expect this failure or misrepresentation to cause the appraiser to misstate the value of the property you contributed.

The appraisal must be signed and dated by a qualified appraiser not earlier than 60 days before the date you contribute the property. You must receive the appraisal before the due date (including extensions) of the return on which you first claim a deduction for the property. For a deduction you first claim on an amended return, you must obtain the appraisal before the date you file the amended return. See Regulations section 1.170A-17(a)(4), (a)(8).

A separate qualified appraisal and a separate Form 8283 are required for each item of property except for an item that is part of a group of similar items. Only one appraisal is required for a group of similar items contributed in the same tax year if it includes all the required information for each item. However, for a group of similar items with aggregate value appraised at \$100 or less, the appraiser may select such items and provide a group description of such items.

**Example.** You claimed a deduction of \$11,000 for a collection of four rare coins valued at \$5,500, \$5,400, \$50, and \$50 each. Only one appraisal is required for a collection of coins, but it must include all the required information for two rare coins valued at \$5,000 and \$5,400 respectively. However, the appraiser may provide a group description for the other two coins whose aggregate value is appraised at \$100.

If you gave similar items to more than one donee for which you claimed a total deduction of more than \$5,000, you must attach a separate form for each donee.

**Example.** You claimed a deduction of \$2,000 for books given to College A, \$2,500 for books given to College B, and \$900 for books given to a public library. You must attach a separate Form 8283 for each donee.

## Line 2

Check only one box on Section B, Part I, line 2 of each Form 8283 unless your contribution was for a qualified conservation contribution of a certified historic structure. Complete as many separate Forms 8283 as necessary so that only one box has to be checked on line 2 of each Form 8283.

**Art.** Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles.** Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Digital assets.** A digital asset is a digital representation of value which is recorded on a cryptographically secured, distributed ledger. Common digital assets include convertible virtual currency and cryptocurrency, stable coins, and non-fungible tokens (NFTs).

**Other real estate.** Other real estate does not include qualified conservation contributions.

**Securities.** For donations of publicly traded securities in any amount, you should only use Section A. A security is generally considered to be publicly traded if the security is (a) listed on a recognized stock exchange whose quotations are published daily; (b) regularly traded on a national or regional over-the-counter market; or (c) quoted daily in a national newspaper of general circulation in the case of mutual fund shares. Section B, Part I, line 2, box “f” should only be checked for donations of nonpublicly traded securities over \$5,000. Nonpublicly traded securities may include, but are not limited to, privately held stock or shares in an entity such as an S corporation or a C corporation, privately held LLC membership, or privately held partnership interest.

**Vehicles.** If you check box “i” to indicate the donated property is a vehicle and the claimed value for your donated vehicle (a) is more than \$5,000, and (b) not limited to the gross proceeds from its sale, you must also attach to your return a copy of Form 1098-C (or other contemporaneous written acknowledgment) you received from the donee organization. See [Which Sections To Complete](#) for instructions on whether to include your donated vehicle in Section A or Section B. Do not include donated vehicles reportable in Section A in Section B. Members of a pass-through entity should check the same box as indicated on the Form 8283 received from the contributing entity.

## Line 3

You must complete at least column (a) of line 3 (and column (b) if applicable) before submitting Form 8283 to the donee. You may then complete the remaining columns.

**Column (a).** Provide a detailed description so a person unfamiliar with the property could be sure the property that was appraised is the property that was contributed. The greater the value of the property, the more detail you must provide.

For a qualified conservation contribution, describe the easement terms in detail, including the acreage of the easement or land donated, or attach a copy of the easement deed.

A description of donated securities should include the company name and number of shares donated. Do not include donated securities reportable in Section A.

**Column (b).** If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.

**Column (c).** Include the FMV of the donated property from the appraisal. If you jointly owned the property with one or more other taxpayers, enter the portion of the FMV that is allocable to your share of the property. Members in a pass-through entity completing your own Form 8283, enter the total appraised FMV.

**Columns (d)–(f).** For a contribution of a deductible partial interest in property, enter information about the entire property in columns (d), (e), and (f). For a qualified conservation contribution, also include information about the cost or adjusted basis of the partial interest in the statement attached to Form 8283.

For all contributions, if you have reasonable cause for not providing the information in column (d), (e), or (f), attach an explanation so your deduction will not automatically be disallowed.

**Columns (d) and (e).** If the property was contributed by a pass-through entity, both the entity and its members should enter information about the pass-through entity's acquisition of the property.

**Column (d).** Enter the date you acquired the property (regardless of whether there is a carryover basis). If you are donating a group of similar items and you acquired the items on various dates (but have held all the items for at least 12 months), you can enter "Various." If the property was created, produced, or manufactured by you, enter the date it was substantially completed.

**Column (e).** State how you acquired the property. This could include purchase, exchange, gift, inheritance, or capital contribution. If there is a carryover basis, also include the date your predecessor acquired the property.

**Column (f) and (g).** If you jointly owned the property with one or more other taxpayers, enter information for your allocable share of the property. Pass-through entities should enter the total amounts.

**Column (g).** A bargain sale is a transfer of property that is in part a sale or exchange and in part a contribution. Enter the amount received for bargain sales.

**Column (h).** Complete column (h), qualified conservation contribution relevant basis, only if you are a pass-through entity that made a qualified conservation contribution, or if you are a member in such a pass-through entity. If the contribution meets the 3-year holding period exception (previously described) and/or the family pass-through entity exception (previously described), then the pass-through and its members do not have to complete column (h) unless the contribution is also for a certified historic structure. See [Family pass-through entity](#), earlier. The pass-through entity will include the sum of the relevant basis of all members of the pass-through entity. If a member is itself a pass-through entity, it should report the sum of relevant basis of its own ultimate members. If a member is not a pass-through entity, then they should report only their own relevant basis. Relevant basis is, with respect to any member, the portion of the member's modified basis in its interest in the pass-through entity

which is allocable to the portion of the real property with respect to which the qualified conservation contribution is made. Modified basis is, with respect to any member, the adjusted basis in the member's interest in the pass-through entity as determined:

1. immediately before the qualified conservation contribution,
2. without regard to the member's share of any liabilities of the pass-through entity, and
3. by the pass-through entity after taking into account the adjustments described in items (1) and (2).

**Column (i).** Complete column (i), amount claimed as a deduction, if you are a pass-through entity or a member of a pass-through entity. If you are a pass-through entity, enter your share of the noncash charitable contribution. If you are a member, enter your share of the noncash charitable contribution allocated to you by the pass-through entity.

## **Part II, Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)**

If Part II applies to more than one property, attach a separate statement. Give the required information for each property separately. Identify which property listed in Section B, Part I the information relates to.

### **Lines 4a Through 4e**

Complete lines 4a–4e only if you contributed less than the entire interest in property listed in Section B, Part I. On line 4b, enter the amount claimed as a deduction for this tax year and in any prior tax years for gifts of a partial interest in the same property. line 4c is completed if the prior year donee organization is different from the organization in Section B, Part V.

### **Lines 5a Through 5c**

Complete lines 5a–5c only if you attached restrictions to the right to the income, use, or disposition of the donated property. An example of a "restricted use" donation includes a contribution of an item to a museum on the condition that the latter does not sell the item for a specified period following the donation. Attach a statement explaining (1) the terms of any agreement or understanding regarding the restriction, and (2) whether the property is designated for a particular use.

## **Part III, Taxpayer (Donor) Statement**

Complete Section B, Part III, for each item included in Section B, Part I, that has an appraised value of \$500 or less. The donee does not have to file Form 8282 for the items valued at \$500 or less. See the [Note](#), under *Part V, Donee Acknowledgment*, for more details about filing Form 8282.

The amount of information you give in Section B, Part III, depends on the description of the donated property you enter in Section B, Part I. If you show a single item as "Property A" in Part I and that item is appraised at \$500 or less, then the entry "Property A" in Part III is enough.



All shares of nonpublicly traded stock or items in a set are considered one item. For example, a book collection by the same author, components of a stereo system, or six place settings of a pattern of silverware are one item for the \$500 test.

**Example.** You donated books valued at \$6,000. The appraisal states that one of the items, a book by author “X,” is worth \$400. You do not include the remaining books in Part III because each of them has an appraised value of over \$500. If you included the book by author X as Property A on Section B, Part I, line 3, and entered \$400 in column (c), the only required entry in Part III is “Property A.”

#### Part IV, Declaration of Appraiser

If you are required to get an appraisal, you must get it from a qualified appraiser. A qualified appraiser is an individual who meets all the following requirements as of the date the individual completes and signs the appraisal.

1. The individual either:
  - a. Has earned a recognized appraiser designation from a generally recognized professional appraiser organization for demonstrated competency in valuing the type of property being appraised, or
  - b. Has met certain minimum education requirements and has 2 or more years of experience in valuing the type of property being appraised. To meet the minimum education requirements, the individual must have successfully completed professional or college-level coursework in valuing the type of property and the education must be from:
    - i. A professional or college-level educational organization,
    - ii. A generally recognized professional trade or appraiser organization that regularly offers educational programs, or
    - iii. An employer as part of an employee apprenticeship or education program similar to professional or college-level courses.
2. The individual regularly prepares appraisals for which they are paid.
3. The appraiser makes a declaration in the appraisal that, because of their experience and education, they are qualified to make appraisals of the type of property being valued.
4. The appraiser specifies in the appraisal the appraiser's education and experience in appraising the type of property being valued.

In addition, the appraiser must complete Part IV of Form 8283. See section 170(f)(11)(E) and Regulations section 1.170A-16(d)(4) for details.

If you use appraisals by more than one appraiser, or if two or more appraisers contribute to a single appraisal, all the appraisers must sign the appraisal and Part IV of Form 8283.

Persons who cannot be qualified appraisers are listed in Part IV of Section B—Declaration of Appraiser. Generally, a party to the transaction in which you acquired the property being appraised will not qualify to sign the

declaration. But a person who sold, exchanged, or gave the property to you may sign the declaration if the property was donated within 2 months of the date you acquired it and the property's appraised value did not exceed its acquisition price.

Appraisal fees cannot be based on a percentage of the appraised value. See Regulations section 1.170A-17(a)(9).

**Identifying number.** Each appraiser's taxpayer identification number (social security number or employer identification number) must be entered in Part IV.

#### Part V, Donee Acknowledgment

The donee organization that received the property described in Part I of Section B must complete and sign the Donee Acknowledgment in Part V. Before submitting Section B of Form 8283 to the donee for acknowledgment, complete at least your name, identifying number, and description of the donated property (line 3, column (a)). If real property or tangible personal property is donated, also describe its physical condition (line 3, column (b)) at the time of the gift. Complete Part III, if applicable, before submitting the form to the donee. See the instructions for Part III.

The person acknowledging the gift must be an official authorized to sign the tax returns of the organization, or a person specifically designated to sign Form 8283. When you ask the donee to fill out Part V, you should also ask the donee to provide you with a contemporaneous written acknowledgment required by section 170(f)(8). You should clarify to the donee that the date for which the donee received the donated property is the date of documented delivery of the easement to the recorder.

After completing Part V, the organization must return Form 8283 to you, the donor. You must give a copy of Section B of this form to the donee organization. You may then complete any remaining information required in Part I. Also, the qualified appraiser can complete Part IV at this time.

In some cases, it may be impossible to get the donee's signature on Form 8283. The deduction will not be disallowed for that reason if you attach a detailed explanation of why it was impossible.

**Note.** If it is reasonable to expect that donated tangible personal property will be used for a purpose unrelated to the purpose or function of the donee, the donee should check the “Yes” box in Part V. In this situation, your deduction will be limited. In addition, if the donee (or a successor donee) organization disposes of the property within 3 years after the date the original donee received it, the organization must file Form 8282 with the IRS and send a copy to the donor. (As a result of the sale by the donee, the donor's contribution deduction may be limited or part of the prior year's contribution deduction may have to be recaptured. See Pub. 526.) An exception applies to items having a value of \$500 or less if the donor identified the items and signed the statement in Section B, Part III, of Form 8283. See the instructions for Part III.

Failure To File Form 8283

Your deduction generally will be disallowed if you fail to:

- Attach a required Form 8283, completed as required, to your return,
- Get a required appraisal and complete Section B of Form 8283, or
- Attach to your return a required appraisal of clothing or household items not in good used condition, an easement on a historically significant building, or property for which you claimed a deduction of more than \$500,000.

Your deduction will not be disallowed if your failure was due to reasonable cause and not willful neglect or was due to a good-faith omission.

Noncash Contributions Carried Over to Later Year

If your noncash contribution was subject to one or more limits based on your adjusted gross income, and your unused charitable deduction from a previous year may be claimed in the current year, you must attach to your current return a completed copy of the Form 8283 from the previous year. Also, if an appraisal was required to be attached to the previous return, you must attach a copy of the appraisal to your current return. Separate Forms 8283 need to be submitted for each contribution that is carried over from the previous year to the current year.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying

with these laws and to allow us to figure and collect the right amount of tax.

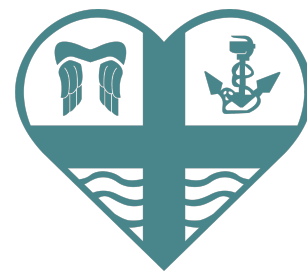
You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping . . . . .	19 min.
Learning about the law or the form . . . . .	29 min.
Preparing the form . . . . .	1 hr. 4 min.
Copying, assembling, and sending the form to the IRS . . . . .	34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

**WAYS TO SUPPORT COURAGEOUS LOVE**



# **APPENDIX C**

## **PLANNING FOR THE END OF LIFE**

### **EPISCOPAL CHURCH FOUNDATION**

PLANNING FOR THE END OF LIFE

*Faithful  
stewards of  
your good  
gifts.*



ecf

# The minister of

*"The minister of the congregation is directed to instruct the people, from time to time, about the duty of Christian parents to make prudent provision for the well-being of their families, and of all persons to make wills, while they are in health, arranging for the disposal of their temporal goods, not neglecting, if they are able, to leave bequests for religious and charitable uses."*

—The Book of Common Prayer, Page 445



475 Riverside Drive, Suite 750, New York, NY 10115

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Email: [giving@ecf.org](mailto:giving@ecf.org) | Website: [www.ecf.org](http://www.ecf.org)



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*Do not neglect*  
*"Do not neglect to do good and to share*  
*what you have, for such sacrifices are*  
*pleasing to God."*

—Hebrews 13:16

---

## PRIVACY NOTICE

The Episcopal Church Foundation is committed to full legal compliance with respect to protecting the privacy of the information that you have entrusted to us.

We collect nonpublic personal, financial and statistical information about you from the following sources:

- Application or other forms you complete and give to us
- Transactions you make with us, our agents and sub-agents
- Consumer reporting agencies

We do not disclose any nonpublic, personal, financial information about you to anyone, except as required by law.

We restrict access to nonpublic, personal, financial information about you to those employees who need to know that information in order to provide products or services to you. We maintain physical, electronic and procedural safeguards that comply with federal and state regulations to guard your nonpublic personal information.

# GENERAL INFORMATION

## INTRODUCTION

So you haven't made a will? Join the crowd! In any given year, over 50% of Americans have not yet written one. Nevertheless, you **do** have a will: the state wrote it for you years ago, but you may not like what it says or how it divides your possessions!

Writing a will is essential if you want to control what happens to your family and your possessions after death. Appointing trustees and executors, naming guardians for young children and dependents, and deciding how you would like your worldly goods distributed will give you peace of mind and relieve your loved ones of the burden of those decisions.

In the Episcopal Church we believe that your estate and end of life plans should reflect your values. That is why we suggest you consider the following three sections in the order we present them.

- **"The Medical Directive"** reviews the use of a Healthcare Proxy and gives instructions for how you would like to be treated if you are incapacitated.
- **"Planning Your Funeral."** We suggest you design your funeral alongside writing your will. The funeral can then be a reflection of your life, a message to loved ones about your values and what was important to you.
- **"Writing Your Will."** Once you have expressed your values through writing your funeral service, then write or amend your will and other estate plans so that they reflect those values.

Possessions—and how we use them—have a way of defining who we are. We hope this material will help you make important decisions to guide your friends and loved ones so they will know who you were and what was important to you.

# INFORMATION COLLECTION FOR ENTRY

The information collected in this booklet was entered by:

---

Name (please print)

---

Street Address, PO Box, and/or Apartment #

---

City State Zip Code

---

Signature Date

Witness:

---

Name

---

Street Address, PO Box, and/or Apartment #

---

City State Zip Code

---

Signature Date

**This brochure is purely informational. The Episcopal Church Foundation is not engaged in offering legal or medical advice. As laws vary from state to state we urge you to consult your own financial planner, attorney and/or healthcare provider for those issues specific to your situation.**

# A MEDICAL DIRECTIVE

*Following is a general form of medical directive reprinted with the permission of the American Medical Association\*. Please note that many states have enacted legislation on advanced care directives. Please consult your attorney, healthcare provider, or state attorney general regarding requirements for healthcare directives and the use of specific forms for recording different information for your state from what is suggested below. —Episcopal Church Foundation*

## INTRODUCTION

As part of a person's right to self-determination, every adult may accept or refuse any recommended medical treatment. This is relatively easy when people are well and can speak. Unfortunately, during serious illness they are often unconscious or otherwise unable to communicate their wishes—at the very time when many critical decisions need to be made.

The Medical Directive allows you to record your wishes regarding various types of medical treatments in several representative situations so that your desires can be respected. It also lets you appoint a proxy, someone to make medical decisions in your place if you should become unable to make them on your own.

The Medical Directive comes into effect only if you become incompetent (unable to make decisions and too sick to make your wishes known). You can change it at any time until then. While you are fully competent, you should discuss your care directly with your physician.

## COMPLETING THE FORM

You should, if possible, complete the form in the context of a discussion with your physician. Ideally, this should occur in the presence of your proxy. This lets your physician and your proxy

know how you think about these decisions, and it provides you and your physician with the opportunity to give or clarify relevant personal or medical information. You may also wish to discuss the issues with your family, friends, or religious mentor.

The Medical Directive contains six illness situations that include incompetence. For each one, you consider possible interventions and goals of medical care. Situation A is permanent coma; B is near death; C is with weeks to live in and out of consciousness; D is extreme dementia; E is a situation you describe; and F is temporary inability to make decisions.

For each scenario you identify your general goals for care and specific intervention choices. The interventions are divided into six groups: 1) cardiopulmonary resuscitation or major surgery; 2) mechanical breathing or dialysis; 3) blood transfusions or blood products; 4) artificial nutrition and hydration; 5) simple diagnostic tests or antibiotics; and 6) pain medications, even if they dull consciousness and indirectly shorten life. Most of these treatments are described briefly. If you have further questions, consult your physician.

\*Copyright © 1995 by Linda L. Emmanuel and Ezekiel J. Emmanuel. An earlier version of this form was originally published as part of an article by Linda L. Emmanuel and Ezekiel J. Emmanuel, "The Medical Directive: A New Comprehensive Advance Care Document," JAMA (1989), 261:3288-3294. It does not reflect the official policy of the American Medical Association.

Your wishes for treatment options (I want this treatment; I want this treatment tried, but stopped if there is no clear improvement; I am undecided; I do not want this treatment) should be indicated. If you choose a trial of treatment, you should understand that this indicates you want the treatment withdrawn if your physician and proxy believe that it has become futile.

The Personal Statement section allows you to explain your choices and say anything you wish to those who may make decisions for you concerning the limits of your life and the goals of intervention. For example, in situation B, if you wish to define “uncertain chance” with numerical probability, you may do so here.

Next you may express your preferences concerning organ donation. Do you wish to donate your body or some or all of your organs after your death? If so, for what purpose(s) and to which physician or institution? If not, this should also be indicated in the appropriate box.

In the final section you may designate one or more proxies who would be asked to make choices under circumstances in which your wishes are unclear. You can indicate whether or not the decisions of the proxy should override your wishes if there are differences. And, should you name more than one proxy, you can state who is to have the final say

if there is disagreement. Your proxy must understand that this role usually involves making judgments that you would have made for yourself had you been able—and making them by the criteria you have outlined. Proxy decisions should ideally be made in discussion with your family, friends and physician.

#### WHAT TO DO WITH THE FORM

Once you have completed the form, you and two adult witnesses (other than your proxy) who have no interest in your estate need to sign and date it.

Many states have legislation covering documents of this sort. To determine the laws in your state, you should call the state attorney general’s office or consult a lawyer. If your state has a statutory document, you may wish to use the Medical Directive and append it to this form.

You should give a copy of the completed document to your physician. His or her signature is desirable but not mandatory. The directive should be placed in your medical records and flagged so that anyone who might be involved in your care can be aware of its presence. Your proxy, a family member, and/or a friend should also have a copy. In addition, you may want to carry a wallet card noting that you have such a document and where it can be found.

# MY MEDICAL DIRECTIVE

This Medical Directive shall stand as a guide to my wishes regarding medical treatments in the event that illness should make me unable to communicate them directly. I make this directive, being 18 years or more of age, of sound mind, and appreciating the consequences of my decisions.

---

Name (please print)

---

Street Address, PO Box, and/or Apartment #

---

City

State

Zip Code

---

Signature

Date

Witness:

---

Name (please print)

---

Street Address, PO Box, and/or Apartment #

---

City

State

Zip Code

---

Signature

Date

---

Name (please print)

---

Street Address, PO Box, and/or Apartment #

---

City

State

Zip Code

---

Signature

Date

## MEDICAL DIRECTIVE

- The Medical Directive comes into effect only if you become incompetent.
- You should, if possible, complete the form in the context of a discussion with your physician.
- You may also wish to discuss the issues with your family, friends or religious mentor.
- You can change your Medical Directive as long as you are competent.

Please check appropriate boxes:

1. **Cardiopulmonary resuscitation** (chest compressions, drugs, electric shocks, and artificial breathing aimed at reviving a person who is on the point of dying).
2. **Major surgery** (for example, removing the gall-bladder or part of the colon).
3. **Mechanical breathing** (respiration by machine, through tube in the throat).
4. **Dialysis** (cleaning the blood by machine or by fluid passed through the belly).
5. **Blood transfusions or blood products.**
6. **Artificial nutrition and hydration** (given through a tube in a vein or in the stomach).
7. **Simple diagnostic tests** (for example, blood tests or x-rays).
8. **Antibiotics** (drugs used to fight infection).
9. **Pain medications, even if they dull consciousness and indirectly shorten my life.**

## Situation A

If I am in a coma or persistent vegetative state and, in the opinion of my physician and two consultants, have no known hope of regaining awareness and higher mental functions no matter what is done, then my goals and specific wishes—if medically reasonable—for this and any additional illness would be:

- ☐ prolong life; treat everything
- ☐ attempt to cure, but reevaluate often
- ☐ limit to less invasive and less burdensome interventions
- ☐ provide comfort care only
- ☐ other (please specify): \_\_\_\_\_

	I want treatment tried. If no clear improvement, please stop.	I am undecided	I do not want
I want			



## Situation B

If I am near death and in a coma and, in the opinion of my physician and two consultants, have a small but uncertain chance of regaining higher mental functions, a somewhat greater chance of surviving with permanent mental and physical disability, and a much greater chance of not recovering at all, then my goals and specific wishes—if medically reasonable—for this and any additional illness would be:

- ☐ prolong life; treat everything
- ☐ attempt to cure, but reevaluate often
- ☐ limit to less invasive and less burdensome interventions
- ☐ provide comfort care only
- ☐ other (please specify): \_\_\_\_\_

	<i>I want treatment tried. If no clear improvement, please stop.</i>	<i>I am undecided</i>	<i>I do not want</i>
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			

## Situation C

If I have a terminal illness with weeks to live, and my mind is not working well enough to make decisions for myself, but I am sometimes awake and seem to have feelings, then my goals and specific wishes—if medically reasonable—for this and any additional illness would be *(In this state, prior wishes need to be balanced with best guess about your current feelings. The proxy and physician have to make this judgment for you):*

- ☐ prolong life; treat everything
- ☐ attempt to cure, but reevaluate often
- ☐ limit to less invasive and less burdensome interventions
- ☐ provide comfort care only
- ☐ other (please specify): \_\_\_\_\_

	<i>I want treatment tried. If no clear improvement, please stop.</i>	<i>I am undecided</i>	<i>I do not want</i>
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			

## MEDICAL DIRECTIVE

- The Medical Directive comes into effect only if you become incompetent.
- You should, if possible, complete the form in the context of a discussion with your physician.
- You may also wish to discuss the issues with your family, friends or religious mentor.
- You can change your Medical Directive as long as you are competent.

Please check appropriate boxes:

1. **Cardiopulmonary resuscitation** (chest compressions, drugs, electric shocks, and artificial breathing aimed at reviving a person who is on the point of dying).
2. **Major surgery** (for example, removing the gall-bladder or part of the colon).
3. **Mechanical breathing** (respiration by machine, through tube in the throat).
4. **Dialysis** (cleaning the blood by machine or by fluid passed through the belly).
5. **Blood transfusions or blood products.**
6. **Artificial nutrition and hydration** (given through a tube in a vein or in the stomach).
7. **Simple diagnostic tests** (for example, blood tests or x-rays).
8. **Antibiotics** (drugs used to fight infection).
9. **Pain medications, even if they dull consciousness and indirectly shorten my life.**

## Situation D

If I have brain damage or some brain disease that in the opinion of my physician and two consultants cannot be reversed and that makes me unable to think or have feelings, but I have no terminal illness, then my goals and specific wishes—if medically reasonable—for this and any additional illness would be:

- ☐ prolong life; treat everything
- ☐ attempt to cure, but reevaluate often
- ☐ limit to less invasive and less burdensome interventions
- ☐ provide comfort care only
- ☐ other (please specify): \_\_\_\_\_

I want	I want treatment tried. If no clear improvement, please stop.	I am undecided	I do not want

## Situation E

If I...

(describe a situation that is important to you and/or your doctor believes you should consider in view of your current medical situation):

---



---



---

- ☐ prolong life; treat everything
- ☐ attempt to cure, but reevaluate often
- ☐ limit to less invasive and less burdensome interventions
- ☐ provide comfort care only
- ☐ other (please specify): \_\_\_\_\_

	<i>I want treatment tried. If no clear improvement, please stop.</i>	<i>I am undecided</i>	<i>I do not want</i>
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			

## Situation F

If I am in my current state of health (describe briefly): \_\_\_\_\_

---

and then have an illness that, in the opinion of my physician and two consultants, is life threatening but reversible, and I am temporarily unable to make decisions, then my goals and specific wishes—if medically reasonable—would be:

- ☐ prolong life; treat everything
- ☐ attempt to cure, but reevaluate often
- ☐ limit to less invasive and less burdensome interventions
- ☐ provide comfort care only
- ☐ other (please specify): \_\_\_\_\_

	<i>I want treatment tried. If no clear improvement, please stop.</i>	<i>I am undecided</i>	<i>I do not want</i>
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			

(use next page if necessary)

☐ at home or in a hospice

☐ in a nursing home

☐ in a hospital

☐ other (please specify): \_\_\_\_\_

## ORGAN DONATION\*

☐ I hereby make this anatomical gift, to take effect after my death:

I give ☐ my body

☐ any needed organs or parts

☐ the following parts

to ☐ the following person or institution

☐ the physician in attendance at my death

☐ the hospital in which I die

☐ the following physician, hospital storage bank, or other medical institution:

for ☐ any purpose authorized by law

☐ therapy of another person

☐ medical education

☐ transplantation

☐ research

☐ I do not wish to make any anatomical gift from my body.

**\*Please check if your State requires an alternative form or process for confirming organ donations.**

## HEALTHCARE PROXY\*

I appoint as my proxy and decision-maker(s):

\_\_\_\_\_  
Name and Address (please print)

and/or alternatively (*optional*)

\_\_\_\_\_  
Name and Address (please print)

I direct my proxy to make healthcare decisions based on his/her assessment of my personal wishes. If my personal desires are unknown, my proxy is to make healthcare decisions based on his/her best guess as to my wishes. My proxy shall have the authority to make all healthcare decisions for me, including decisions about life-sustaining treatment, if I am unable to make them myself. My proxy's authority becomes effective if my attending physician determines in writing that I lack the capacity to make or to communicate healthcare decisions. My proxy is then to have the same authority to make healthcare decisions as I would if I had the capacity to make them, EXCEPT (*list the limitations, if any, you wish to place on your proxy's authority*).

I wish my written preference to be applied exactly as possible/with flexibility according to my proxy's judgment. (*Delete as appropriate*)

Should there be any disagreement between the wishes I have indicated in this document and the decisions favored by my above-named proxy, I wish my proxy to have authority over my written statements/I wish my written statements to bind my proxy. (*Delete as appropriate*)

If I have appointed more than one proxy and there is disagreement between their wishes,  
\_\_\_\_\_ shall have final authority.

Signed:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Date

Witness:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Date

Witness:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Date

Physician: (*optional*):

I am \_\_\_\_\_'s physician. I have seen this advance care document and have had an opportunity to discuss his/her preferences regarding medical intervention at the end of life. If \_\_\_\_\_ becomes incompetent, I understand that it is my duty to interpret and implement the preferences contained in this document in order to fulfill his/her wishes.

Signed:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Date

\* Please check if your State requires an alternative form or process for appointing healthcare proxy.

# PLANNING YOUR FUNERAL SERVICE

## A WAY TO EXPRESS YOUR VALUES

*I am the resurrection*

*"I am the resurrection and the life, he that believeth in me, though he were dead, yet shall he live; and whosoever liveth and believeth in me shall not die."*

—John 11:25

The Christian faith calls us to witness, even in death, the new life that God gives in Christ through his death and resurrection.

We have prepared this booklet to help you and your family prepare in advance. It will enable your family and the parish clergy to understand your wishes and preferences. The clergy will help plan the service and will stand ready to assist in any way.

Christian burial is marked by three characteristics. First and foremost, it is an act of worship wherein we glorify God for the gift of eternal life in Jesus Christ, our Lord. Second, it is a time when members of the Body of Christ gather to comfort one another and to offer mutual assurance of God's abiding love. Third, it is a liturgy of celebration whereby we give thanks for a deceased loved one and commend that person to the care of Almighty God.

The earliest records of Christian burial tell us that the following elements were included:

- Prayer in the home before the burial
- A gathering of the community for a burial service, consisting of thanksgivings, psalms, hymns, readings from Scripture, and prayers for the departed and those who mourn
- Celebration of the Holy Eucharist
- A procession of lights and torches to the place of burial
- The interment of the remains

As part of preparation for Christian burial, it is suggested that you talk with your clergy. It is also of great benefit to read about the service in The Book of Common Prayer (BCP, 468–507). The rubrics on these pages are of particular interest. It is also recommended that people familiarize themselves with prayers for "Ministration at the Time of Death" (BCP, 462–467).





# MY FUNERAL INSTRUCTIONS

*Final directions and instructions upon the death of*

Full Name (please print)

Date

File this information where it will be found easily upon your death. It is suggested that you file this with your local church or your attorney and notify your heirs that this form has been completed for their information.

Full Name (please print)

Spouse's Full Name

Street Address, PO Box, and/or Apartment #

Street Address, PO Box, and/or Apartment #

City

State

Zip Code

City

State

Zip Code

Date of Birth

Date of Birth

Place of Birth

Place of Birth

Date of Baptism

Date of Baptism

Father's Full Name (please print)

Living ☐ Yes ☐ No

Date/Place of Birth

Mother's Full Name (please print)

Living ☐ Yes ☐ No

Date/Place of Birth

---

Occupation

---

Employer

---

\_\_\_\_ - \_\_\_\_ - \_\_\_\_  
Social Security Number

---

Date of last executed will

---

Location of will

---

Executor's name and address

---

Names, addresses, and telephone numbers of living brothers and sisters:

Full Name	Street Address, PO Box, and/or Apartment #	City/State/Zip Code	Phone Number
-----------	--------------------------------------------	---------------------	--------------

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Names, addresses, and telephone numbers of persons to notify upon my death:

Attach additional pages if necessary.

Full Name	Street Address, PO Box, and/or Apartment #	City/State/Zip Code	Phone Number
-----------	--------------------------------------------	---------------------	--------------

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

# MY BURIAL INSTRUCTIONS

Please fill out this form and return it to the parish secretary in the church office.

\_\_\_\_\_  
Full Name (please print)

\_\_\_\_\_  
(Street Address, PO Box, and/or Apartment #)

\_\_\_\_\_  
(City/State/Zip Code)

*The Episcopal tradition is that church members are normally buried from the church. The Prayer Book indicates the body is to be present, although a memorial service without the body may be held. The coffin is closed and is always covered by a pall, which the church will provide.*

1. I request that my service be conducted at \_\_\_\_\_  
Name, City and State of Church

or at \_\_\_\_\_

The rector or clergy of said congregation shall be in charge of the services.

\* \* \* \* \*

2. The Burial of the Dead (the funeral service) is a series of psalms, lessons, and prayers.  
Holy Communion with special propers (i.e., Collect, Epistle, and Gospel) may be included.

I request (check one):

☐ The Burial of the Dead with Holy Communion (body or urn present)

☐ Rite I (BCP, page 469)

☐ Rite I (BCP, page 323)

☐ Rite II (BCP, page 491)

☐ Rite II (BCP, page 355)

☐ The Burial of the Dead (body or urn present)

☐ Rite I (BCP, page 469)

☐ Rite II (BCP, page 491)

☐ A Memorial Service (body or urn not present)

3. Other arrangements as follows (Contact parish administrator):

---

Altar flowers

---

Musicians

---

Ushers

---

Pall bearer

---

Speakers (if desired)

★ ★ ★ ★ ★

4. I request that the following Scriptures be read:

Old Testament (choose one)

- ☐ Isaiah 25:6–9 (He will swallow up death in victory)
- ☐ Isaiah 61:1–3 (To comfort all that mourn)
- ☐ Lamentations 3:22–26, 31–33 (The Lord is good unto them that wait for him)
- ☐ Wisdom 3:1–5, 9 (The souls of the righteous are in the hand of God)
- ☐ Job 19:21–27a (I know that my Redeemer liveth)

Psalms ☐ 42 ☐ 46 ☐ 90 ☐ 121 ☐ 130 ☐ 139

New Testament (choose one)

- ☐ Romans 8:14–19, 34–35, 37–39 (The glory that shall be revealed)
- ☐ 1 Corinthians 15:20–26, 35–38, 42–44, 53–58 (Raised in incorruption)
- ☐ 2 Corinthians 4:16–5:9 (Things which are not seen are eternal)
- ☐ 1 John 3:1–2 (We shall be like him)
- ☐ Revelation 7:9–17 (God shall wipe away all tears)
- ☐ Revelation 21:2–7 (Behold, I make all things new)

Psalms ☐ 23 ☐ 27 ☐ 106 ☐ 116

Gospel (must be included if Holy Communion is celebrated)

- ☐ John 5:24–27 (He that believeth hath everlasting life)
- ☐ John 6:37–40 (All that the Father giveth me shall come to me)
- ☐ John 10:11–16 (I am the good shepherd)
- ☐ John 11:21–27 (I am the resurrection and the life)
- ☐ John 14:1–6 (In my Father's house are many mansions)

5. I request that the following hymns be sung: \_\_\_\_\_

\_\_\_\_\_

Music should be confident and strong, expressing the hope and faith that Christians affirm in the presence of death. The congregation should participate fully by praying, singing the hymns, and joining the responses. Easter hymns are especially appropriate. The Easter hymns are (#174–213) in the 1982 Hymnal. Also suggested are the hymns for Holy Communion (#300–347), the burial (#354–358), and #287, 376, 410, 556, 613–625, 637, 671, 680, and 688. Other hymns may also be appropriate from Lift Every Voice and Sing (LEVAS) and other sources which your priest may suggest.

\* \* \* \* \*

6. I prefer to be:

☐ Buried: Location of cemetery plot deed, crypt deed, columbarium contract

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Coffin specifications:

☐ Least expensive   ☐ Mid-range   ☐ Elaborate

☐ Cremated:

☐ Before Funeral   ☐ After Funeral

Ashes may be placed in \_\_\_\_\_. (These niches may be purchased in advance.) Please contact the parish administrator.

☐ Donate entire body or certain organs (See Organ Donation Form on page 13):

☐ Arrangements have been made

☐ Please make appropriate arrangements

Comments \_\_\_\_\_

\_\_\_\_\_

Place of interment \_\_\_\_\_

Full address \_\_\_\_\_

7. I prefer the following funeral home: \_\_\_\_\_ ;  
however, my family or attorney may make this decision.

☐ I wish to have my coffin open at the funeral home.    ☐ I do not wish to have my coffin open at the funeral home.

In lieu of flowers, I request that donations be made in my name to:

\_\_\_\_\_  
or for [SPECIFY]:

\_\_\_\_\_  
or to:

\_\_\_\_\_  
Name of Institution or Charity

\_\_\_\_\_  
Full Address

Please return to the Parish Administrator:

\_\_\_\_\_  
Name of church

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone

\* \* \* \* \*

8. Other information for my survivors:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

*Be sure to keep a copy of your completed form for your own records.*



# PREPARING TO WRITE YOUR WILL\*

## AN ESTATE PLAN THAT REFLECTS YOUR VALUES

Writing a will is a loving and responsible act for the sake of your family. Here are a few helpful suggestions on how to prepare to write your will.

### BEFORE SEEING AN ATTORNEY...

- Make a list of everyone for whom you are responsible.
- List everyone that you would like to remember in your will/estate plans.
- List all of your material assets.
- After subtracting your debts, match the names with the assets or consider giving a portion of your total estate to each individual. Take care of your family first. This is also the time to consider special friends and your church or other charities.
- Consider establishing a trust if your estate is large enough. (See our Charitable Remainder Trusts booklet.)
- Ask your chosen estate administrator (sometimes called executor/executrix) if he or she is willing to serve.
- Consult with the people you select as guardians of your children (where minors and other dependents are involved).
- Talk with your priest to explore the ministries of the church that could best be funded with a gift from your will/estate.

### BEQUESTS IN YOUR WILL CAN TAKE SEVERAL FORMS...

- An outright monetary bequest.
- A percentage of an estate.
- A specific asset, such as personal or real property.
- A testamentary trust created in a will.
- A contingent beneficiary, i.e., the church receives the assets if there are no surviving beneficiaries.

*Note: A bequest to the church is deductible from the value of your estate for tax purposes.*

### AFTER MAKING YOUR WILL...

- Make sure someone knows where your will is located.
- Do not place funeral instructions in a safe-deposit box. Generally, services will be over by the time your administrator checks your bank box. Instead, leave a copy of your funeral plans and wishes with your priest and a member of your family.
- Review your will from time to time with your legal advisor. Laws, assets, and personal interests often change over time.

\* Many people will choose to create a trust in place of or in addition to their will. The guidelines in this booklet will also assist in that planning.

## INCLUDING A CHRISTIAN PREAMBLE

A Christian preamble to your will provides a significant opportunity to share your faith with family and friends. Through this personal statement of your faith, an important message will be delivered to those who love and know you best. This message of faith comes at a time of grief and loss and serves as a reminder to them to place their trust in Jesus Christ as you have. Remember, this may be the last document they read about you, their loved one.

As you, together with your attorney, prepare your will/estate plan, give prayerful consideration to adding a Christian preamble such as:

I \_\_\_\_\_,  
of the City of \_\_\_\_\_,  
County of \_\_\_\_\_, and  
State of \_\_\_\_\_, being  
of sound mind and memory and being under no  
restraint, do make, declare and publish this my last  
will and testament, hereby revoking all wills and  
codicils heretofore made by me.

*In thanksgiving to God for the gifts of life given in baptism, and for the many blessings God has showered upon me; and in thanksgiving to God for the gifts of faith and hope through Jesus Christ; and in thanksgiving to God for the gifts of nurture and love through the Church where we have shared faith and fellowship; I now commend my loved ones to grow in this same faith, being true to their own baptisms, knowing that God will continue to provide for them in their lifetimes; I encourage them to place their faith and trust in our Lord and Savior.*

[The particulars of the will would follow, leaving gifts to family and friends, but also an articulation of the gifts you might leave to the various ministries of the Church].

For assistance with wills/estate planning/  
planned giving seminars, contact:

Episcopal Church Foundation  
475 Riverside Drive, Suite 750  
New York, NY 10115  
800-697-2858  
giving@ecf.org

## SAMPLE FORMS OF BEQUEST

### Specific Amount:

I, \_\_\_\_\_, hereby give, devise, and bequeath to the Rector, Wardens, and Vestry of Your Episcopal Church, 123 Main Street, Anywhere, MyState, 00000, the sum of \$XX,XXX to be used at their discretion to assist in the ministries of the Church.

\* \* \* \* \*

### Percentage Amount:

I, \_\_\_\_\_, hereby give, devise, and bequeath to the Rector, Wardens, and Vestry of Your Episcopal Church, 123 Main Street, Anywhere, MyState, 00000, XX% of the rest, residue, and remainder of my estate, to be used at their discretion to assist in the ministries of the Church.

\* \* \* \* \*

### Contingency Bequest:

In the event the beneficiaries of bequests and devises herein predecease me, or, in the case of institutions, cease to be organizations described in section 501(c)(3) of the Internal Revenue Code, I, \_\_\_\_\_, hereby give, devise, and bequeath to the Rector, Wardens, and Vestry of Your Episcopal Church, 123 Main Street, Anywhere, MyState, the rest, residue and remainder of my estate, to be used at their discretion to assist in the ministries of the Church.



# INFORMATION NEEDED FOR MAKING A WILL

## 1. Full Legal Name:

Name		Date of Birth	Social Security Number
Street Address, PO Box, and/or Apartment #			County
City	State	Zip Code	Email Address
Armed Forces Date of Service		Discharge Certificate Location	
Serial Number			
Marital Status: <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Partner/Civil Union <input type="checkbox"/> Divorced <input type="checkbox"/> Remarried <input type="checkbox"/> Separated <input type="checkbox"/> Widowed			

## 2. Do you have a will? ☐ Yes ☐ No (If no, go to Family Information)

## 3. Since making your last will, have you:

Moved to another state?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Sold or bought property?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Celebrated the birth of a child or grandchild?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Changed your marital status?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Changed your mind about your personal representative (executor)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Changed your mind about the guardian for your child?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Done family financial and charitable gift planning?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

If the answer is yes to any of the above, your Will may need to be updated. Complete the following questions, then consult with your attorney.

## FAMILY INFORMATION

## 1. Legal Name of Spouse:

Name		Date of Birth	Social Security Number
Street Address, PO Box, and/or Apartment #			County
City	State	Zip Code	Email Address
Does your spouse have a will? <input type="checkbox"/> Yes <input type="checkbox"/> No			

2. Children (List your children, including those legally adopted):

Full Name	Street Address, PO Box, and/or Apartment #	City/State/Zip Code	Date of Birth

3. Other Dependents:


4. Other Loved Ones:


5. Person(s) to be the Guardian(s) of My Child(ren):

Name	Telephone	
Street Address, PO Box, and/or Apartment #		
City	State	Zip Code
Name	Telephone	
Street Address, PO Box, and/or Apartment #		
State	Zip Code	

6. Executor (Person(s) to be the personal representative of my estate):

Name	Telephone	
Street Address, PO Box, and/or Apartment #		
City	State	Zip Code

Name	Telephone	
Street Address, PO Box, and/or Apartment #		
City	State	Zip Code

7. Location of My Records:

Will
Living Will
Birth Certificate
Social Security Card
Tax Records
Safe-Deposit Box and Key
Insurance Policies
Durable Power of Attorney
Durable Power of Attorney for Healthcare
Funeral Directions

8. Beneficiary Information (Persons, Parish/Mission, or charitable associations you wish to thank for being part of your life):

Name
Name
Name

Residual Beneficiary (The final or residual beneficiary receives what is left over after all other bequests have been paid according to your will. Please consider naming your Parish/Mission or another Episcopal entity as a residual beneficiary.)



## FINANCIAL INFORMATION

### 1. Present Annual Income:

Salary	\$ _____
Investment Income	\$ _____
Other	\$ _____
TOTAL	\$ _____

### 2. Property (Real Estate):

	Description and Location	Original Cost	Present Market Value	Amount of Mortgage	If co-owned, list name
1.	_____				
2.	_____				
3.	_____				
4.	_____				

### 3. Notes and Mortgages :

	Name of Debtor	Description	Amount	Interest Rate	Rate of Payment
1.	_____				
2.	_____				
3.	_____				
4.	_____				

### 4. Leases:

1.	_____
2.	_____
3.	_____

### 5. Bank Accounts/Retirement Accounts (IRA, etc.)/Other Income-Producing Accounts:

	Name of Institution	Type	Account Number	Beneficiary Designated
1.	_____			
2.	_____			
3.	_____			
4.	_____			

## 6. Stocks:

	Corporation	# of Shares	Original Cost	Est. Current Market Value
1.				
2.				
3.				
4.				
5.				

## 7. Insurance Policies:

	Company	Policy #	Face Value	Cash Value
1.				
2.				
3.				
4.				
5.				

## 8. Other Assets:

	Description	Location	Cost	Present Value
1.				
2.				
3.				
4.				
5.				

## 9. Charitable Gift Accounts:

	Description (CRT, DAF)	Sponsoring Charity (ECF or other)	Date Created
1.			
2.			

## Notes:

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## PLANNING FOR THE FUTURE

### 1. Monthly Expenses:

Mortgage/Rental	\$ _____
Insurance	\$ _____
Utilities	\$ _____
Taxes	\$ _____
House expenses and repairs	\$ _____
Auto expenses	\$ _____
Clothing and personal care	\$ _____
Education	\$ _____
Pledge and charitable gifts	\$ _____
Birthdays/Holidays/Allowances	\$ _____
Medical and Dental	\$ _____
Vacation and Recreation	\$ _____
Other	\$ _____
Total	\$ _____

### 2. Projected Retirement Income:

	Estimated Amount	Continues to spouse		
		Yes	No	Half
Social Security	\$ _____	_____	_____	_____
Pension Plans	\$ _____	_____	_____	_____
Retirement Accounts (IRA, 401K, etc.)	\$ _____	_____	_____	_____
Stock Dividends	\$ _____	_____	_____	_____
Life Income Gifts (CGA, PIF, CRT)	\$ _____	_____	_____	_____
Mortgages	\$ _____	_____	_____	_____
Royalties	\$ _____	_____	_____	_____
Other (describe below)	\$ _____	_____	_____	_____
_____				
_____				
Total	\$ _____			

### 3. Advisors:

	Name	Full Address
Accountant		
Attorney		
Banker		
Banker		
Broker		
Insurance Agent		
Priest		
Trust Officer		

### Notes:

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## RESOURCES AVAILABLE

### BROCHURES

- *Planned Giving (overview)*
- *Charitable Gift Annuity*
- *Charitable Remainder Trust*
- *Pooled Income Fund*
- *Writing Your Will*
- *Donor-Advised Fund*

### BOOKLETS

- *Planned Giving (overview)*
- *Charitable Gift Annuity*
- *Charitable Remainder Trust*
- *Pooled Income Fund*
- *Planning for the End of Life*
- *Donor-Advised Fund*



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