

# Program Description & Guidelines

This booklet describes the program and guidelines of the Independent Charitable Gift Fund, and governs the operation of our donor-advised funds.

## Table of Contents

Something Remarkable.....	1
A Note from Phil and John.....	3
Program Description & Guidelines.....	4
iGiftFund Application.....	10
Make a Contribution Form.....	16

# Something Remarkable

You didn't go into this to build something ordinary. You're doing it to create something unique, something meaningful, **something remarkable** ... and what that means to you is different from what it means to someone else.

We aimed to build a new kind of platform that would support the way people give in the 21st century. So, we created an independent platform through which your fund can be a personal expression of you and your evolving needs: who you are now, what you stand for, and how you want to change your world.

The result is the iGiftFund, and these are our core beliefs:

- Each donor is unique. We focus on what you want your legacy to be and how we can help you get there.
- Giving is personal. We won't force or lobby you to have anything in your fund that you don't want to have.
- We always play well with others. Closed ecosystems are limiting, divisive, and outdated.
- Objective advice shouldn't come with proprietary investment products and unspoken agendas. Our independence is your independence, and transparency is essential.
- Your fund shouldn't become outdated; it should evolve with you.
- Each donor has the right to true independence.

No matter where you are in your journey of giving, and where you hope to be in the future, true independence serves you.

Simply put, you have the opportunity to create **something remarkable**.

We're here to help, and it's our pleasure to serve you.

## What Is a Donor-Advised Fund?

A donor-advised fund is a simple, tax-wise, and meaningful way to create your very own lasting legacy. The way it works is simple:

- You can establish the fund quickly, and adjust the details over time.
- You can contribute a wide range of assets.
- Your contributions qualify for immediate and maximum tax benefits (better than those of a private foundation).
- You can support qualified charities of your choice and according to your own flexible schedule.
- You can tailor the investment program of your fund.
- You can appoint successors.

## A Platform as Unique as You

Because not all donor-advised fund programs are alike (and many are less flexible), we offer an agenda-free platform for maximum investment flexibility and grant-making, as well as gifting and administrative expertise for your individual needs.

At iGiftFund, we recognize and celebrate the uniqueness of donors like you. That's why we place such a strong emphasis on true independence:

- iGiftFund is not affiliated with any financial institution, brokerage firm, mutual fund company, or other charity.
- iGiftFund does not accrue benefits from brokerage services, commissions, finder fees, or product sales.
- iGiftFund does not offer or promote financial products or services.
- iGiftFund has no hidden agendas: geographic, investment, programmatic, grant, or succession.

## Your Legacy in Experienced, Responsible Hands

With iGiftFund, you and your advisors will work with professionals who have over 30 years of experience with donor-advised funds. We offer several advantages over other donor-advised funds, including:

- Independence – true independence provides a conflict-free platform that serves your unique needs.
- Flexibility – regarding the types of assets you contribute, where those assets will be kept, who will manage those investments, what qualified charities or causes you support, and how you choose to engage your family for generations to come.
- Permanence – with the ability to pass on family values to successor advisors, your fund becomes the platform for your enduring legacy, which can continue in perpetuity through those you elect.
- Stewardship – we believe that philanthropy is fundamentally more than just “charity” or “charitable giving.” It is an investment: You, your trusted advisors, and iGiftFund become “joint stewards” of your legacy.

Perhaps most importantly, when you work with us, you will enjoy personal access and a high-touch service that you simply won't receive anywhere else. At iGiftFund, you can expect to receive the individualized care and attention that you deserve.

Have any questions? Give us a call. We're here to personally and confidentially discuss any concern that you may have. Want to hear about some of our donor experiences? We'd love to share them with you.

Toll-free: 800.810.0366

## A Note from Phil

In my 30 years of working with donors, I have witnessed a sea of change in family philanthropy. As an early pioneer of donor-advised funds, I've had the privilege of seeing this family foundation alternative develop into the most popular form of philanthropy in America—outnumbering all other charitable giving vehicles combined.

I am truly honored to have played a role in educating donors and their families about the opportunities of family philanthropy. Truly, it's the donors whom we thank. Collectively, they have contributed over \$2 billion, and have granted over \$1 billion to support their favorite charitable causes. It's been a pleasure to help them realize their charitable legacy.

What began as a simple mission—to expand American philanthropy and make it enjoyable — has since taken on a new meaning. I've always helped people to consider the practical side of giving through donor-advised funds, but have also heard of many transformational and sometimes even life-saving stories.

Having worked with over 3,500 families, I've found that each donor brings his or her own unique approach to giving. Many start small, though we've accepted funds as high as \$100 million. Yet as witnessed countless times over the years, what starts as a seed, idea, or dream often becomes an enriching and transformational experience.

The benefits of family philanthropy are extraordinary. By making grants as a family, younger family members develop a wide variety of skills, including communication, shared decision-making, accountability, financial literacy, and responsibility. These values are necessary to prepare the younger generations for the future. Though physical distance may divide the family over time, donors often say that their fund becomes the bond that keeps the family connected.

I love hearing heart-warming stories about the cherished relationships between grandparents and their grandchildren. Although giving is innate, philanthropy is learned, guided, and taught at the appropriate age (in our case, as early as eight years old). Your donor-advised fund becomes the simple tool that ignites and fuels this learning. Children forever treasure their grandparents for the lifelong values that they learn from them. This is a legacy to remember.

I've found that donors like to understand their options so that they can make better decisions with confidence. I've also found that they like to hear stories about others like them.

I invite you to call me personally.

Phil Tobin

## Program Description & Guidelines

This guide is designed to provide a high-level overview of the iGiftFund program, and governs the operation of our donor-advised fund platform. All fund activities are subject to the terms and conditions outlined in this donor guide, as well as the iGiftFund's articles of incorporation and bylaws. iGiftFund reserves the right to modify the donor-advised fund program and this donor guide at any time.

### Contact us with questions

Website: [www.iGiftFund.org](http://www.iGiftFund.org)  
Toll-free: 800.810.0366  
Fax: 330.362.9925  
[donorsupport@iGiftFund.org](mailto:donorsupport@iGiftFund.org)

5 East Main Street  
Hudson, OH 44236

### About iGiftFund

The Independent Charitable Gift Fund (iGiftFund) is an IRS-recognized public charity that administers a uniquely independent donor-advised fund program. True independence allows us to provide flexible solutions, tools, resources, and support to make your charitable giving free of conflicts of interest and unspoken agendas.

With over 30 years of experience in donor-advised funds, our team looks forward to sharing our vast knowledge and offering in-depth technical assistance in working with you and your family, as well as with your trusted financial, tax, and legal advisors.

### Why Work With Us?

There are a number of advantages to establishing a donor-advised fund at iGiftFund. These include:

**Administrative Expertise** – The primary benefit of establishing your fund at the iGiftFund is enjoying the accessible service of professionals with over 30 years of hands-on experience in managing donor-advised funds. Our ability to provide technical assistance, professional guidance, and a personalized service can make navigating an otherwise complex path much easier.

**Agility** – Your fund will not become irrelevant over time. The structure of an independent platform allows it to adapt to changes in the industry, as well as your needs, so that your philanthropic investments will always be meaningful.

**Portability** – One factor that's often overlooked in a donor-advised fund program is investment portability. iGiftFund works on all investment platforms.

**Transparency** – Enjoy the complete transparency of knowing what investments are held in separated and individually managed accounts on your familiar custodial platform.

**Professional Management** – You are welcome to recommend your trusted investment advisor to tailor and manage your fund's investments to meet your unique objectives.

**Fewer Headaches** – Setting up your fund is less costly and time-consuming than establishing a private foundation. We take care of the following on your behalf: filing all necessary tax returns, handling all administrative affairs, and complying with all regulatory authorities.

**Lower Administrative Costs** – Because of our design and systems efficiency, our administrative fees are competitive in the marketplace—especially given the flexibility of the fund.

**Oversight and Accountability** – Our independent, volunteer Board of Directors provides oversight, and our financial statements are certified annually by independent auditors.

**Technology** – iGiftFund offers fully integrated and secure online access that provides comprehensive fund activity and the ability to recommend grants.

**Responsiveness** – iGiftFund specializes in delivering a high-touch, personalized service. We're here to address any questions or concerns that you may have.

**Tax Benefits** – Because of our public charity status, you'll enjoy any immediate and maximum tax benefits that are available. You'll also have the flexibility to separate tax decisions from grant-making decisions. You can recommend grants whenever it best suits you.

### Establishing a Donor-Advised Fund

Individuals, families, companies, trusts, estates, and private foundations are all eligible to open a donor-advised fund with the iGiftFund. The individual or entity that opens a fund is considered the primary donor.

Opening a donor-advised fund is straightforward: Simply complete the attached application and make an initial irrevocable contribution of \$5,000 or more. You or your advisor may also obtain a copy of the application by visiting the forms section of our website at [www.iGiftFund.org/forms](http://www.iGiftFund.org/forms), or by calling us toll-free at 800.810.0366.

### Contributions

To establish a fund, your initial contribution may be made in a variety of ways, including:

- Cash
- Publicly traded securities
- Closely held securities
- Assets from an existing foundation
- A gift from your company or corporation
- Life insurance
- Real estate
- Patents, copyrights, or other interests held by the donor
- Any combination of the above, or other items of net worth

At iGiftFund, we specialize in complex assets such as S-Corp and C-Corp shares, limited liability arrangements, real estate, and life insurance. So, no matter how complex your situation may be, you can count on us for assistance. You and your advisors work directly with the founders.

Contributions to the iGiftFund are irrevocable and are immediately tax-deductible to the fullest extent allowed by law. Contributions can be made at times that are most beneficial from a tax- or financial-planning perspective, while grant recommendations to IRS-qualified public charities may be made on a separate timetable to support your favorite charities (now, next year, or whenever you're ready).

### Contribution Process

Depending on the type of assets that you're contributing, iGiftFund's review and acceptance procedures may vary. We encourage you to call us early when considering complex assets, as each contribution is approved and processed on a case-by-case basis. If, for any reason, we are unable to accept a contribution, you'll be notified as soon as possible. Commonly contributed assets and their respective delivery instructions include:

- **Cash Contributions:** You may deliver cash by check or wire. Checks should be made payable to the Independent Charitable Gift Fund.
- **Publicly Traded Securities:** You may transfer stocks ("in kind") via wire to the iGiftFund's brokerage account. If you're contributing thinly traded stock or restricted securities, iGiftFund must approve any proposed liquidation schedule.
- **Other Property:** Such contributions may include non-publicly traded assets (such as shares of a privately held company), real estate, mineral rights, etc. iGiftFund will work with you to liquidate the asset at the ideal time with the goal of maximizing its value. Any costs that iGiftFund incurs during the sale of said assets (e.g., legal or appraisal fees) will reduce the net proceeds of your fund. You are responsible for securing a qualified appraisal to substantiate your charitable tax deduction.

Certain assets, such as publicly traded stock, can be liquidated immediately, while other contributions may be liquidated on a specific schedule to maximize the asset value. We listen closely to your intentions. The net proceeds of all liquidated contributions are reflected in the asset value of your fund, and can then be reinvested. We can also hold assets in kind.

### Contributions Are Irrevocable

Once we approve and accept your contribution, it is irrevocable, and iGiftFund retains exclusive legal control over the contributed assets. Per the IRS, you may not impose any material restriction or condition on the gift. Donor-advised fund assets are exclusively for charitable purposes.

### Recognition

Donors often like the idea of establishing their fund in their own name, that of a loved one, or even a cause in which they deeply believe. Your fund can also be anonymous.

### Testamentary Gifts / Gifts from Trusts

Contributions to your fund may be made as part of your estate planning. Your fund can be the beneficiary of:

- A bequest
- A retirement plan such as an individual retirement account (IRA) or 401(k) plan
- A life insurance policy
- A brokerage account or other accounts that allow you to designate beneficiaries
- A charitable remainder trust or a charitable lead trust

While many people prefer to establish and work with a fund while they are alive, some choose to make their gift in the form of a bequest at the time of their passing. Whatever your unique needs and financial situation, we can help you shape your legacy and realize your charitable intentions now or at a later time.

Please contact us or visit our website for more information on how to designate your fund as the beneficiary of your estate planning vehicle. There are many ways for iGiftFund to distribute your testamentary gifts to the charities that you support. You should always consult your financial, tax, or legal advisor when setting up any testamentary gift, trust, or other deferred gift.

### Special Liquidation Considerations

If you have special considerations, iGiftFund can work with you and your advisors to liquidate in a reasonable time period. Certain assets can be held in kind. As always, please call us if you have any questions or concerns. We're on standby to help!

### Naming Primary Advisors

When establishing a donor-advised fund, you may assign one or more primary and successor advisors. The primary advisor(s) may recommend grants from the fund. A successor advisor is typically a child, relative, or friend. You may also name a successor to assume responsibility for the fund in the event of the death of the primary advisors.

Additionally, you may recommend a financial advisor to your fund who will be granted the authority to manage investments and recommend grants on the primary advisor's behalf. Please note that a financial advisor cannot be both the primary donor and investment advisor in a fund. You may change successor or financial advisors at any time by requesting and completing the Fund Change Form.

If a group of individuals is contributing to a fund, or if a corporation has established a fund, up to two individuals or officers may be designated to recommend grants.

### Succession Options

When creating your fund, you will select a succession plan to guide iGiftFund on how your fund will make grants after your death or inability to advise. You may request, in writing, a change to your succession plan at any time.

For a succession plan to take effect, successors must notify iGiftFund in writing. The process of assigning successor privileges can continue in perpetuity. Common succession options include:

- **Appointing Successors**  
You may name one or more successors—typically your spouse, child, or other descendant, heir, or representative—to assume full responsibility for advising your fund after both primary advisors' deaths. Successors then become the primary advisors and have the authority to make contributions, recommend grants, reallocate investments, and name their own successors.
- **Creating New Funds for Multiple Successors**  
Rather than naming multiple successors for a single fund, you may recommend that two or more donor-advised funds be established, and name individual successors to each. If you select this option, the new fund will be funded from the remaining fund balance. Upon assuming primary advisor privileges, the successor(s) may designate their own successor(s). Each successor fund must be funded with a minimum of \$25,000.
- **Naming Charitable Beneficiaries**  
You may recommend that one or more public charities receive grants from the fund upon the death of the last primary advisor. You may recommend that a charitable beneficiary receive either an annual percentage distribution of the fund balance over time, or the final balance of the fund. These organizations are subject to the same grant approval process as those that occur during the primary advisor's lifetime. If the organization that you designate no longer exists, iGiftFund will make every effort to make a grant to an organization that supports similar purposes.
- **Endowment Program**  
Donors can opt to recommend that one or more charities receive a recurring grant based on a percentage of the account's remaining balance through an endowment plan. All recommended grants will be subject to iGiftFund's review and approval process. Funds with balances of at least \$100,000 are eligible to participate in the endowment program.

While these are standard succession options, keep in mind that there's great flexibility in how you'd like to manage your fund. Contact us for more options.

## Investments

### Investment Choice

iGiftFund provides open investment architecture offering the widest array of investment choices.

When you open your fund, you may recommend an investment strategy for your assets. Unlike other programs, iGiftFund does not offer a limited menu of proprietary investment options. A fund can have different objectives as well as various risk/reward profiles. Our Board of Directors has final responsibility for the investments in the donor-advised fund.

Please note that if you don't specify an investment option, your contributions will be held in the liquidity account until further direction. For more information, please review our investment guidelines here: [www.iGiftFund.org/forms](http://www.iGiftFund.org/forms).

### Recommend an Investment Advisor

iGiftFund allows a donor to recommend a trusted investment advisor on the investments in the fund.

### Custodial Flexibility

iGiftFund is unique in that it works on all investment platforms. This provides additional transparency to the donor through duplicate statements sent directly from your familiar custodial platform.

## Grant-Making

The assets in your fund are available for only public charitable purposes. You may, however, recommend grants to qualified charitable organizations at any time—provided that your fund has available funds and liquidity.

### Grant Recommendation Process

To initiate an online grant recommendation, simply complete and submit a grant recommendation via DonorView (iGiftFund's secure online site). Upon receipt, iGiftFund will carefully review and verify that the charitable organization is eligible to receive the grant.

To view the progress of your grant request, simply log in to DonorView.

If your grant recommendation has issues that need clarification within the IRS rules, we will contact you. We'll make every effort to suggest alternatives, or you may choose to submit an alternative grant recommendation.

### Grant-Making Considerations

- Grants are reviewed daily and can be made to only qualified charities.
- Each grant must be in the amount of at least \$100.
- You may receive recognition for your grant or remain anonymous.
- You may recommend that your grant be made on a recurring basis.

### Eligible Grant Recipients

iGiftFund can make grants to charitable organizations that are tax-exempt under IRS Code Section 501(c)(3) and that are public charities under Code Section 509(a)(1), (2), or (3). iGiftFund can also make grants to private operating foundations.

Eligible recipient charities include, but are not limited to:

- Religious organizations and places of worship
- Schools and educational institutions
- Museums and arts organizations
- Environmental organizations
- Hospitals and health care organizations
- Scientific and medical research institutes
- Any other IRS-approved charitable organizations established for charitable purposes

### Ineligible Grant Recipients

Under IRS regulations, iGiftFund cannot approve grants to:

- Individuals
- Private foundations (except for private operating foundations, as noted above)
- Non-functionally integrated Type III supporting organizations
- Political campaigns, or candidates, or to support lobbying activity
- Fulfill an existing pledge (i.e., a pledge made before the iGiftFund approves the grant)
- Pay for dues, membership fees, tuition, goods from charitable auctions, admission to events
- Goods or services provided by the grant recipient charity, unless the items are of low value

### International Charitable Organizations

iGiftFund can make grants to foreign charities. Additional fees for increased due diligence and grant processing apply to each foreign grant recommendation.

### Donor Recognition or Anonymity

When you make a grant from your fund, you can decide to be recognized in any of the following ways:

- By fund name only
- By your name and the fund name
- In honor or memory of someone
- Anonymously

iGiftFund sends a grant check and personalized letter to the recipient charity with the donor recognition that you requested.

### Privacy

iGiftFund will not release your name or contact information to any recipient charity without consent.

### Number of Grants

You can make an unlimited number of grants from your fund, provided that there are sufficient funds. Additional fees may apply to high-volume grant-making.

### Grant Minimum

The minimum grant amount is \$100. If the amount of a grant recommendation exceeds your fund balance, iGiftFund will ask you to either recommend a grant in a different amount or make an additional contribution to the fund.

### Minimum Account Activity

If you have not made grant recommendations for three years, iGiftFund will make every effort to contact you or your advisor(s) to request that a recommendation be made.



## Tax Information

### Tax Considerations

iGiftFund is a public charity that enables donors to take advantage of the most favorable charitable tax deductions. You should consult your tax advisor to determine the appropriate deduction limits.

### Tax Eligibility

You are eligible for an itemized income tax deduction on the date that you irrevocably gift your asset to iGiftFund. Any deduction that you receive will depend on the type of asset that you contribute and your personal financial circumstances. Rules and regulations regarding tax deductions for charitable giving vary by state. Additional tax rules and regulations may apply, and you should always consult a tax or legal advisor before making a charitable contribution to your fund. (This guide addresses only federal taxes.)

### Tax Treatment Benefits

Your gift will qualify for immediate and maximum tax benefits.

### Income tax

Contributions are eligible for immediate federal income tax deductions, subject to the following annual adjusted gross income (AGI) limits.

- Cash: 50% of AGI
- Non-cash assets: 30% of AGI

If your contribution exceeds this limit, you may carry the deduction forward for up to five additional years.

### Capital Gains

One of the most rewarding benefits of the program is the ability to contribute appreciated assets without incurring capital gains tax liability.

### Estate Taxes

All contributions to your fund are separate from your estate, and therefore aren't subject to either estate or probate taxes.

### Investment Growth

Any growth of your fund resulting from investment growth is exempt from taxes.

### Alternative Minimum Tax

If you are otherwise subject to alternative minimum tax (AMT), contributions to your gift fund can reduce your AMT liability. Please consult your legal or tax advisor for more information.

## Valuations

- Check/Wire: Amount of the cash contribution.
- Publicly Traded Securities: Fair market value of the securities for those held longer than one year. The iGiftFund calculates the fair market value of publicly traded securities as the average of the high and low price reported on the date of the contribution.
- Mutual Fund Shares: The fair market value of the mutual fund shares contributed for those held longer than one year. The iGiftFund calculates the fair market value of mutual fund shares as the closing price on the date of the contribution.
- Securities Not Publicly Traded: Typically the fair market value of securities that have been held for longer than one year. In most circumstances, the IRS requires a qualified independent appraisal to determine the fair market value of securities that are not publicly traded. Appraisal costs are the responsibility of the donor.
- Short-Term Securities: Limited to the cost basis or the current market value (whichever is lower) for assets that have been held for one year or less.

**Gift Receipts & Tax Forms**

iGiftFund provides a gift acceptance confirmation letter, which serves as your gift receipt for tax purposes. Donors are responsible for the value that they claim as a deduction on their tax returns.

If you're considering a contribution of non-publicly traded assets, you should consult your tax advisor to ensure compliance with IRS requirements, which may include obtaining a qualified independent appraisal and reporting such valuation to the IRS on IRS Form 8283.

**Privacy Policy**

At iGiftFund, we recognize that what often discourages individuals from donating more is the unwelcome solicitations that they receive as a result of their personal information being sold, rented, or given to other nonprofits.

We respect your privacy and take its protection seriously. That includes your contribution, investment, and grant-making privacy. You have our word that we will never sell, rent, lease, or give away your personal information.

**Program Fees and Expenses**

**Charitable Administrative Fee**

iGiftFund assesses an administrative fee quarterly, based on the fund's value at the beginning of the quarter. This fee covers fund operating expenses such as grant-making, record-keeping, annual audits, tax filing, quarterly statements, and other legal and fiscal responsibilities.

**Tiered Fee Schedule**

The tiered fee schedule is applied to donor-advised funds with balances below \$5,000,000. This schedule results in a weighted average of the basis points associated with each asset tier.

Average fund balance fee (basis points):

First \$500,000	60 basis points
Next \$500,000	30 basis points
Next \$1,500,000	20 basis points
Next \$2,499,999	15 basis points

Additional tiers are available; please us call for details.

**Investment Management Fees**

Reasonable professional investment management fees, transaction expenses, etc. are charged directly to the respective fund.

**Minimum Account Fee**

Gift funds with a value of less than \$50,000 will be assessed a minimum fee of \$75/quarter.

**Pass-Through Account Fee**

In some circumstances, iGiftFund may deem a fund to be pass-through in nature—that is, contributions are being quickly distributed from the fund. In these cases, iGiftFund reserves the right, in any particular quarter, to substitute the above described fee approach with an administrative fee equal to 1% of grants made from the fund during that quarter.

**Contact**

Have any questions or comments?  
Please contact us; it's our privilege to serve you!

Web: [www.iGiftFund.org](http://www.iGiftFund.org)

Email: [donorsupport@iGiftFund.org](mailto:donorsupport@iGiftFund.org)

Phone: 800.810.0366

Fax: 330.362.9925

Address:

iGiftFund

5 East Main Street

Hudson, OH 44236

Please keep in mind that while these guidelines are universal, each fund is fully customizable to suit your unique needs and goals.

# Donor-Advised Fund Application

To establish a new donor-advised fund account, use a) this **Application Form** and b) **Contribution Form**. Initial contributions must be \$5,000 or more.

To add to an existing donor-advised fund account, use the **Contribution Form**. Additional contributions must be \$1,000 or more.

**Download** this fillable form and save it to your computer before you email it to us at: [donorsupport@iGiftFund.org](mailto:donorsupport@iGiftFund.org)

**Contact us with questions:**  
800.810.0366  
[donorsupport@iGiftFund.org](mailto:donorsupport@iGiftFund.org)

## 1 Account Information

Choose a name for your fund (for example, "The Jones Family Charitable Fund"). The name below will appear on correspondence with charities that receive grants from this account, unless anonymity is specifically requested.

--

## 2 Donor - Primary Advisor Information

These are the persons who advise the Independent Charitable Gift Fund concerning grants, investments, and fund distributions. Primary Advisors may independently recommend grants. If you choose to establish an advisory committee of the fund, please attach a separate list of their names and addresses, and identify a primary spokesperson/advisor.

### Primary Advisor A (primary contact)

Gender <input type="checkbox"/> Male <input type="checkbox"/> Female	Name <i>salutation, first, middle initial, last</i>		
Birth date <i>mm-dd-yyyy</i>	4-digit Pin #		
Preferred phone  <input type="checkbox"/> Home <input type="checkbox"/> Mobile <input type="checkbox"/> Business	Alternate phone  <input type="checkbox"/> Home <input type="checkbox"/> Mobile <input type="checkbox"/> Business		
Primary address or P.O. Box number			
City	State	Zip	Relationship to others
Email address		Preferred method of contact <input type="checkbox"/> Email <input type="checkbox"/> Phone	

### Primary Advisor B

Gender <input type="checkbox"/> Male <input type="checkbox"/> Female	Name <i>salutation, first, middle initial, last</i>		
Birth date <i>mm-dd-yyyy</i>	4-digit Pin #		
Preferred phone  <input type="checkbox"/> Home <input type="checkbox"/> Mobile <input type="checkbox"/> Business	Alternate phone  <input type="checkbox"/> Home <input type="checkbox"/> Mobile <input type="checkbox"/> Business		
Primary address or P.O. Box number			
City	State	Zip	Relationship to others
Email address		Preferred method of contact <input type="checkbox"/> Email <input type="checkbox"/> Phone	

**3** Succession Plan

Choose what will happen to your fund when all the advisors named in Section 1 are unable or unwilling to manage account processes. Select any combination of succession options and assign a percentage of your account's remaining assets. If a valid succession plan is not in effect, remaining account assets will be transferred to the Independent Charitable Gift Fund's Philanthropic Fund.

If checked, complete Section 3A	<input type="checkbox"/> <b>1. Pass current account privileges to others.</b> Retain the assets in your account and appoint successor advisors.	_____ %
	<input type="checkbox"/> <b>2. Create new accounts.</b> Divide your fund balance equally and create one or more new accounts, each with successor advisors. The minimum initial amount for each account is \$25,000.	_____ %
If checked, complete an Endowment Plan Form Section 3B	<input type="checkbox"/> <b>3. Establish recurring grants with an Endowment Plan.</b> Recommend recurring grants based on a percentage of the account balance. (Minimum balance of \$100,000 required.)	_____ %
If checked, complete Section 3C	<input type="checkbox"/> <b>4. Recommend final grants to charity(ies).</b> Recommend one or more charities to receive grants to close down your account.	_____ %
	<input type="checkbox"/> <b>5. Recommend a customized disposition plan.</b> Contact us for more information.	_____ %
	Total must equal 100%	_____ %

## 3A. Successor Advisors

If you selected Option 1 as a succession plan, name Successor Advisors here.

If you selected Option 2 as a succession plan, please submit new applications for each new fund to be created.

## Successor Advisor A (primary contact - spokesperson)

Gender <input type="checkbox"/> Male <input type="checkbox"/> Female		Name <i>salutation, first, middle initial, last</i>	
Birth date mm-dd-yyyy		4-digit Pin #	
Preferred phone <input type="checkbox"/> Home <input type="checkbox"/> Mobile <input type="checkbox"/> Business		Alternate phone <input type="checkbox"/> Home <input type="checkbox"/> Mobile <input type="checkbox"/> Business	
Primary address or P.O. Box number			
City	State	Zip	Relationship to others
Email address		Preferred method of contact <input type="checkbox"/> Email <input type="checkbox"/> Phone	
Allow this Successor Advisor grant-making privileges immediately		<input type="checkbox"/> Yes	<input type="checkbox"/> No

## Successor Advisor B

Gender <input type="checkbox"/> Male <input type="checkbox"/> Female		Name <i>salutation, first, middle initial, last</i>	
Birth date mm-dd-yyyy		4-digit Pin #	
Preferred phone <input type="checkbox"/> Home <input type="checkbox"/> Mobile <input type="checkbox"/> Business		Alternate phone <input type="checkbox"/> Home <input type="checkbox"/> Mobile <input type="checkbox"/> Business	
Primary address or P.O. Box number			
City	State	Zip	Relationship to others
Email address		Preferred method of contact <input type="checkbox"/> Email <input type="checkbox"/> Phone	
Allow this Successor Advisor grant-making privileges immediately		<input type="checkbox"/> Yes	<input type="checkbox"/> No

Note: Contact us if you choose to have a custom succession plan (for example, a committee of successor advisors).

### 3B. Recommending an Endowment Plan

If you selected Option 3 as a succession plan, please visit [www.iGiftFund.org/forms](http://www.iGiftFund.org/forms) and complete the Endowment Plan Form. This option is not in effect until the iGiftFund receives a completed Endowment Plan.

### 3C. Recommending nonprofit organizations

If you selected Option 4 as a succession plan, name nonprofit organizations here. Attach additional sheets if needed. (Total must equal 100%.)

Specify the percentage to be granted to the charity.

Organization 1 \_\_\_\_\_ %

Grants are made payable to the charity's legal name, which may be different from its common name.

Charity information

Charity legal name		EIN <i>if available</i>	
Street address or P.O. Box number			
City		State	Zip
Preferred phone	Web address		

Grant purpose

Grant recognition

<input type="checkbox"/> Full recognition - Donor name & fund name	<input type="checkbox"/> Fund name only	<input type="checkbox"/> Anonymous
--	---	------------------------------------

Specify the percentage to be granted to the charity.

Organization 2 \_\_\_\_\_ %

Grants are made payable to the charity's legal name, which may be different from its common name.

Charity information

Charity legal name		EIN <i>if available</i>	
Street address or P.O. Box number			
City		State	Zip
Preferred phone	Web address		

Grant purpose

Grant recognition

<input type="checkbox"/> Full recognition - Donor name & fund name	<input type="checkbox"/> Fund name only	<input type="checkbox"/> Anonymous
--	---	------------------------------------

**4 Contributions and Investment Management**

The minimum initial contribution is \$5,000 (subsequent contributions of \$1,000 or more)

- I have a Financial Advisor who will help with the contribution and manage the investments in my fund. This advisor may operate in a brokerage or managed account capacity. This person cannot have the advisory recommendation privileges of a primary donor, but you may designate that person to submit grant recommendations on your behalf. *(If you recommend a Financial Advisor below, please forward this form to him or her to coordinate the transfer of assets into your fund.)*

Financial Advisor

Name		
Company		
Street address or P.O. Box number		
City	State	Zip
Preferred phone	Fax	
Email		

- By checking this box, you authorize your Financial Advisor to communicate directly with you without additional written instructions from the Independent Charitable Gift Fund regarding the investment of assets in your fund.
  - By checking this box, you authorize your Financial Advisor to submit grant recommendations on your behalf.
- I choose not to recommend a Financial Advisor. See below for contribution instructions. Note: the iGiftFund will contact you regarding the transfer of assets instructions (if applicable) and your investment recommendations.

The minimum initial contribution is \$5,000 (subsequent contributions of \$1,000 or more).	
\$ _____	Make check payable to the Independent Charitable Gift Fund, FBO "your Fund Name."
Description of the Security/Assets	Approximate Value
Description of the Security/Assets	Approximate Value
Description of the Security/Assets	Approximate Value
Total Value	

5

Under the policies of the Independent Charitable Gift Fund, and in accordance with the anti-money laundering regulations applicable to the various financial institutions that provide services to the Independent Charitable Gift Fund, we obtain, record, and may verify information that identifies each person who establishes an account at the Independent Charitable Gift Fund, as well as other people who contribute or have access to a fund. We will ask for a name, address, Pin #, or date of birth that will allow us to identify people with access to a Fund.

Initial \_\_\_\_\_

I understand that my fund may be charged with investment management fees or expenses that are separate from the Independent Charitable Gift Fund's administrative fees.

Initial \_\_\_\_\_

I hereby irrevocably give the property described in this application and its attachments to the Independent Charitable Gift Fund, and understand that it is not refundable.

Initial \_\_\_\_\_

I intend that the person(s) described above as Primary Advisor(s) will periodically recommend grants from this fund for charitable purposes. I understand that the Independent Charitable Gift Fund's Board of Directors, in its sole discretion, is free to accept or reject any recommendations. I also understand that the Board of Directors is empowered to modify any restriction related to this fund, if in its judgment such restriction becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with charitable needs.

Initial \_\_\_\_\_

I have read the Program Description and Guidelines, and agree to its terms and conditions. I understand that grants from this fund may not be used to satisfy pledges. I understand that the Independent Charitable Gift Fund's Board of Directors reserves the right to modify the donor-advised fund program, as it deems necessary. I hereby certify that to the best of my knowledge, all information presented in connection with this application is accurate, and I will provide prompt notification of any changes.

Please print and sign

Donor Advisor A Name (print)

\_\_\_\_\_  
Donor Advisor A Signature

\_\_\_\_\_  
Date mm/dd/yyyy

Donor Advisor B Name (print)

\_\_\_\_\_  
Donor Advisor B Signature

\_\_\_\_\_  
Date mm/dd/yyyy

Print

6

Return this completed form by email, fax, or mail to:  
iGiftFund | donorsupport@iGiftFund.org | Fax: 330.362.9925  
5 East Main Street, Hudson, OH 44236 | Phone: 800.810.0366



# Contribution Form

Use this form to contribute to a donor-advised fund. Contributions are irrevocable upon acceptance by the Independent Charitable Gift Fund. If you require additional space, please include additional sheets. For more information, please refer to our **Program Description and Guidelines** booklet. Initial contribution must be \$5,000 or more. Additional contributions must be \$1,000 or more.

**Download** this fillable form and save it to your computer before you email it to us at: [donorsupport@iGiftFund.org](mailto:donorsupport@iGiftFund.org)

**Contact us with questions:**  
800.810.0366  
[donorsupport@iGiftFund.org](mailto:donorsupport@iGiftFund.org)

## 1 Donor-Advised Fund Information

Provide the donor-advised fund information to the iGiftFund

Account Number	Account Name
----------------	--------------

Provide the iGiftFund with information to identify owners of the assets being donated.

Donor A

Gender <input type="checkbox"/> Male <input type="checkbox"/> Female	Name <i>salutation, first, middle initial, last</i>		
Birth date <i>mm-dd-yyyy</i>	Preferred phone		
Primary address or P.O. Box number *			
City		State	Zip
Email address		Preferred method of contact <input type="checkbox"/> Email <input type="checkbox"/> Phone	

Donor B

Gender <input type="checkbox"/> Male <input type="checkbox"/> Female	Name <i>salutation, first, middle initial, last</i>		
Birth date <i>mm-dd-yyyy</i>	Preferred phone		
Primary address or P.O. Box number *			
City		State	Zip
Email address		Preferred method of contact <input type="checkbox"/> Email <input type="checkbox"/> Phone	

\* The Independent Charitable Gift Fund will send a tax substantiation letter to this address.

**2 Contribution Type**

Initial contributions must be \$5,000 or more. Additional contributions must be \$1,000 or more.

\$ \_\_\_\_\_

<p>Check: If check, make payable to the Independent Charitable Gift Fund, FBO "your Fund Name" and include the Fund # on the check.</p>
---

List stocks, bonds, and mutual funds, or attach an additional sheet.	
Description of the Security/Assets	Approximate Value
Description of the Security/Assets	Approximate Value
Description of the Security/Assets	Approximate Value
Total Approximate Value	

<p><b>Other Assets</b> If you wish to contribute an asset other than cash or publicly traded securities, please call us to discuss the review process 1-800-810-0366.</p>
---

**3 Related Donors**

IRS guidelines require the Independent Charitable Gift Fund to track its donations from related parties. List below the names of any relatives (or organizations on whose behalf you have the authority to act) who have donated to the Independent Charitable Gift Fund.

Related Party

Name <i>salutation, first, middle initial, last</i>
Relationship to donor

4 Required Signatures

By signing below, I authorize the transfer of the assets described in Section 2 to the Independent Charitable Gift Fund. I acknowledge that my gift of the property described in Section 2 will be irrevocable and unconditional when received and accepted by the Independent Charitable Gift Fund. I acknowledge that I have read and agree to abide by the terms and conditions set forth in the Independent Charitable Gift Fund's **Program Description and Guidelines** booklet, which will be amended from time to time. I hereby certify, to the best of my knowledge, that all information presented in connection with this form and contribution is accurate, and that I will notify the Independent Charitable Gift Fund promptly of any changes. I confirm that I have the full authority to enter into this agreement or to recommend a grant from another donor-advised fund wherein the sponsoring organization is the owner of the funds transferred to the Independent Charitable Gift Fund.

Please print and sign

Donor Advisor A Name (print)	
_____	
Donor Advisor A Signature	Date mm/dd/yyyy
_____	_____
Donor Advisor B Name (print)	
_____	
Donor Advisor B Signature	Date mm/dd/yyyy
_____	_____

Print

Return this completed form by email, fax, or mail to:  
iGiftFund | donorsupport@iGiftFund.org | Fax: 330.362.9925  
5 East Main Street, Hudson, OH 44236 | Phone: 800.810.0366