



8th District Templates and Policies



PHILANTHROPIC GIFT INTAKE & ACCEPTANCE FORM

For Cash, Check, ACH/Wire, Securities, In-Kind Gifts, Real Property (Land/Buildings), and Other Large Donations

Local Church Name: _____

Church EIN (if applicable): _____

Church Address: _____

City/State/ZIP: _____

Church Phone/Email: _____

Pastor: _____ **Presiding Elder District:** _____

Date Received (or Offered): ____ / ____ / ____ **Gift ID/Receipt # (office use):** _____

A. Donor Information

Donor Name (Individual/Organization): _____

Primary Contact (if organization): _____

Address: _____

City/State/ZIP: _____

Phone: _____ **Email:** _____

Preferred Acknowledgment Name (as it should appear on receipt): _____

Is the donor requesting anonymity (public recognition)? ☐ Yes ☐ No

(Note: Church must still keep internal records.)

B. Gift Type (check one or more)

☐ Cash (currency)

☐ Check / Money Order

☐ ACH / Wire

☐ Credit/Debit (if permitted by local policy)

☐ Securities (stocks/bonds/mutual funds)

☐ Cryptocurrency (*strongly recommend prior approval and a custodian policy*)

☐ In-Kind Tangible Property (equipment, vehicles, furnishings, etc.)

☐ Real Property (Land / Building / Lot / Cemetery Property)

☐ Other: _____

C. Intended Use / Gift Restrictions

Donor's stated purpose (if any):

- ☐ Unrestricted (general support)
☐ Restricted (designated) — describe restriction exactly as donor states it:

If restricted, is the restriction feasible and consistent with church mission and governance?

- ☐ Yes ☐ No ☐ Needs review

If restriction cannot be honored, donor agrees to:

- ☐ Re-designate in writing ☐ Convert to unrestricted ☐ Decline the gift ☐ Other: _____

D. Gift Details & Valuation (do not overstate or "assign" value for in-kind gifts)

Amount (cash/check/ACH/wire): \$ _____

Check # / Confirmation # / Reference: _____

Date of transfer (if not today): // _____

Receiving Account (office use): _____

In-kind description (what was given):

Condition (if applicable): ☐ New ☐ Like New ☐ Good ☐ Fair ☐ Poor

Did donor provide their own valuation/appraisal? ☐ Yes ☐ No

Church notes (do not assign value): _____

E. Special Section for Large Gifts (Recommended threshold: \$5,000+ or any non-cash gift)

Estimated gift magnitude: ☐ Under \$5,000 ☐ \$5,000–\$24,999 ☐ \$25,000–\$99,999 ☐ \$100,000+

Triggers requiring additional review (check all that apply):

- ☐ Restricted gift
☐ Non-cash gift
☐ Real property
☐ Donor requests naming rights
☐ Donor requests control over spending/vendor selection
☐ Gift includes debt/encumbrance (mortgage, lien, taxes owed)
☐ Gift involves environmental risk (land, former industrial, dumping risk)
☐ Gift requires ongoing maintenance/insurance/storage
☐ Gift is from an estate/trust or involves complex paperwork
☐ Other risk: _____

REAL PROPERTY (LAND/BUILDING) DONATION ADDENDUM

(Complete this section for any donation of land, buildings, lots, or real property interests.)

F. Property Information

Property Address / Legal Description:

Parcel/Tax ID #: _____ **County/Parish:** _____

State: ☐ Mississippi ☐ Louisiana

Type: ☐ Vacant land ☐ Residential ☐ Commercial ☐ Agricultural ☐ Other: _____

Approx. acreage/square footage: _____

G. Ownership & Title

Current owner(s) on title: _____

Is the donor the legal owner? ☐ Yes ☐ No (explain): _____

Are there liens, mortgages, judgments, or unpaid taxes? ☐ No ☐ Yes (describe): _____

HOA covenants/restrictions/easements/servitudes? ☐ No ☐ Yes (describe): _____

H. Due Diligence Checklist (Best Practice)

Attach documents where available; do not accept property without review.

- ☐ Copy of deed / title documents provided
- ☐ Preliminary title search (or attorney/title company review) completed
- ☐ Property tax status verified (paid/current)
- ☐ Phase I Environmental Site Assessment (as appropriate) completed/reviewed
- ☐ Insurance implications reviewed
- ☐ Estimated carrying costs identified (taxes, insurance, security, maintenance)
- ☐ Intended use aligned with church mission and governance
- ☐ Exit strategy evaluated (retain, lease, sell, transfer to District/connectional entity as permitted)

Recommendation: ☐ Accept ☐ Accept with conditions ☐ Decline ☐ Needs additional review

Conditions (if any): _____

IRS COMPLIANCE & RECEIPTING (FOR CHURCH USE)

I. Acknowledgment Requirements (Church Responsibilities)

Receipt issued to donor? ☐ Yes ☐ No (explain): _____

Receipt date: // _____ **Receipt #** _____

For cash gifts: Provide written acknowledgment that includes:

- Church name and date/amount received
- A statement whether any goods/services were provided in exchange
- If goods/services provided, a good-faith estimate of value (or description of intangible religious benefits)

For non-cash gifts: Acknowledgment must include:

- Description of donated property (but **no value**)
- Date of donation
- Whether any goods/services were provided in exchange

Quid Pro Quo (if donor received something of value, e.g., banquet, tickets):

☐ Not applicable

☐ Applicable — describe benefit and estimated value: _____

J. Form 8283 / Appraisal Reminders (Donor-Facing, but track internally)

Noncash gift over \$500: Donor may need IRS Form 8283.

Noncash gift over \$5,000: Donor generally needs a qualified appraisal and Form 8283 signed by the donee.

Publicly traded securities: Special rules may apply.

Did donor request Form 8283 signature? ☐ Yes ☐ No

If yes, signed by authorized church representative: _____

Title: _____ **Date:** // _____

(Note: Signing acknowledges receipt, not value.)

K. Form 1098-C / Vehicle Donations (if applicable)

If a vehicle is donated and later sold or used in certain ways, special IRS rules may apply.

☐ Not applicable ☐ Applicable — vehicle details attached

L. Recordkeeping & Controls (Best Practices)

☐ Donation logged in giving system / ledger

☐ Deposit made within _____ business days (recommended: within 1–2 business days)

☐ Two-person count completed (cash/check)

- ☐ Donor restrictions recorded in writing
 - ☐ Funds segregated/tracked for restricted gifts
 - ☐ Confidential donor file maintained
 - ☐ Conflict-of-interest check completed (if donor/vendor overlap)
 - ☐ Governing board approval obtained (if required by local policy)
 - ☐ District/Conference consultation obtained (if required for property/major gifts)
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ACCEPTANCE REVIEW & APPROVAL

M. Internal Review (Local Church)

Reviewed by (Steward Board Chair / Trustee Chair / Finance Chair):

Name: _____ Title: _____ Date: _____
// _____

Trustee Board review required? ☐ Yes ☐ No

Trustee Chair signature: _____ **Date:** // _____

Official Board action (if required): ☐ Approved ☐ Approved w/conditions ☐ Declined ☐ Tabled

Date of action: // _____ **Minutes reference:** _____

Pastor certification:

I certify that this gift has been received/processed in accordance with the local church's policies and applicable law.

Pastor Signature: _____ **Date:** // _____

N. Donor Confirmation (Optional)

Donor Signature (optional; confirms intent and restriction language):

Signature: _____ **Date:** // _____

OPTIONAL: GIFT ACCEPTANCE POLICY (INSERT FOR YOUR POLICY BOOK)

You may paste the following “best practices + IRS compliance” policy directly beneath the form.

1) Purpose

To provide a consistent, compliant process for receiving and acknowledging gifts to the local church, including large gifts, in-kind contributions, and real property, while safeguarding the church’s stewardship, legal obligations, and mission integrity.

2) General Acceptance Standards

The church will accept gifts that:

- Advance the church’s mission and ministry;
- Do not create undue administrative burden or reputational risk;
- Do not expose the church to unacceptable liability (legal, environmental, financial);
- Do not require the church to provide impermissible private benefit to the donor.

The church may decline gifts that:

- Include unacceptable restrictions or donor control provisions;
- Are encumbered by liens, back taxes, environmental concerns, or high carrying costs;
- Require the church to act as a pass-through for a donor’s personal obligations.

3) Restrictions and Donor Intent

All restricted gifts must be in writing and approved through the church’s governance process. If a restriction becomes impracticable or impossible, the church will seek written donor consent to modify the restriction, or if unavailable, follow applicable legal standards and denominational governance.

4) Cash Handling Controls

At minimum:

- Two unrelated persons count and verify cash/checks;
- Funds are deposited promptly;
- Contributions are recorded accurately and reconciled monthly;
- Donor records are confidential and access-limited.

5) IRS-Compliant Acknowledgments

- The church will provide contemporaneous written acknowledgments for contributions consistent with IRS requirements.
- For noncash gifts, the church will describe items donated but will not assign value.

- If goods/services are provided in exchange, the acknowledgment will disclose this and provide a good-faith estimate of the value of benefits received (except intangible religious benefits, which may be described accordingly).

6) Noncash Gifts and Valuation

Donors are responsible for determining the value of their donations. The church will not provide appraisals or valuation for donor tax purposes. For gifts requiring Form 8283, the church's signature confirms receipt only.

7) Real Property Gifts (Land/Buildings)

Real property gifts require heightened due diligence and should not be accepted without:

- Title review to confirm ownership and identify encumbrances;
- Verification of tax status and carrying costs;
- Environmental review appropriate to the context (often a Phase I ESA);
- Approval through the Trustee Board and Official Board processes; and
- Legal counsel review where appropriate.

8) Sale or Disposition of Donated Property

If the church sells or disposes of donated property, it will follow applicable IRS reporting rules (as applicable) and denominational governance, and it will document the transaction in the church's minutes and financial records.

9) Conflicts of Interest

Church leaders must disclose any conflicts related to a donor, donated property, or vendors involved in the gift's use. Conflicted individuals must abstain from related decisions.

10) District/Conference Consultation (Recommended)

For significant gifts, restricted gifts, and all real property gifts, the church should consult its Presiding Elder and follow any Annual Conference/District protocols for property oversight and legal compliance.

OPTIONAL: DONOR ACKNOWLEDGMENT RECEIPT TEMPLATE (IRS-SAFE)

[Church Letterhead]

Date: // _____

Dear _____,

Thank you for your generous contribution to **[Local Church Name]** received on // _____.

- Contribution: ☐ Cash/Check/ACH/Wire in the amount of \$ _____

OR

- Noncash contribution: Description: _____

No goods or services were provided in exchange for this contribution, other than intangible religious benefits.

(If applicable instead: "Goods/services provided: _____ with an estimated fair value of \$ _____.")

With gratitude,

Name/Title: _____

[Church Name]

[Address]

[EIN, if used for receipting]: _____