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What is a gift?

A gift is the irrevocable and voluntary transfer of something of value (money, securities, real estate, equipment, art, etc.) to the university by a donor who has no expectation for compensation for the transaction.

Donors may suggest a particular department or area the institution should apply the contribution. If the donor receives benefits in return for the contribution, the amount of the gift recorded and reported is reduced by the fair market value (FMV) of all benefits given.

Types of gifts

Unrestricted gifts – Outright gifts by donors without any restriction. If the donor expresses a preference for the gift’s use but leaves the decision to the institution, the gift is reported as unrestricted.

Restricted gifts – Gifts for current operations restricted by the donor for a specific purpose, such as Academic divisions, faculty and staff compensation, research, library, and so forth.

Payment types – These various payment types are used for data entry purposes:

- **Bargain sale**: Available to individuals who wish to make a gift of real estate for university needs. Through a bargain sale, a property is sold to the University for less than the fair market value as determined by a qualified independent appraisal. An installation bargain sale exists when the charity pays the discounted price in installments. This payment type should be reported through the Planned Giving Office.

- **Bequest Notification**: Provisions in a will, trust, or other testamentary legal document providing a gift to charity pursuant to the applicable state law.

- **Cash**: U.S. Currency

- **Charitable Lead Trusts**: Allows for one or more charitable organizations to receive income payments from the trust for a specified number of years.

- **Check**: Written order on a standard printed form directing a bank to pay money.

- **Company Products**: Tangible goods created and marketed by the company itself.

- **Credit Card**: Credit card gifts represent a form of a loan transaction between the donor and the credit issuer. Gifts made by credit card are recorded in the same manner as gifts made by cash or check.

- **Deferred – Charitable Remainder Annuity Trust (CRAT)**: The donor and second beneficiary (if one is named) receive a fixed income from the gift for the rest of their life. The income amount is based on the original value of the trust’s assets and no further contributions can be made to this type of trust. This payment type should be reported through the Planned Giving Office.

- **Deferred – Remainder Interest Residence/Farm**: Remainder interest in a personal residence or a farm. The irrevocable transfer to a charity of a remainder interest where the donor retains a life estate to live on and use the property. The remainder interest may later be donated to charity.

- **Electronic Fund Transfer**: Gifts made by automatic deductions from a donor’s bank account.

- **Family Limited Partnership Interest**: This payment type should be reported through the Planned Giving Office.

- **Foreign Currency**: Gifts not in U.S. currency. Normally processed by Department of Treasury and the value computed on the exchange rate in effect on that particular day.
Gift Pledge Handling Reference Guide

- **Gifts-In-Kind**: Non-monetary donations **useful to the university** such as equipment, software, printed materials, food for hosting meetings, etc. These gifts are reported at the **educational discount value** – the value the university would have paid had it purchased the item outright from a vendor. For all gifts-in-kind over $5,000 the Development Officer forwards a copy of the completed gift receipt to Property Management Information System. The department receiving the gift completes and forwards a Form PRP1 –A along with a copy of the gift receipt to Property Management acknowledging the receipt of a gift-in-kind.

- **Life Insurance Policy**: By changing the policy ownership to the charity and naming the charity as beneficiary, the donor can contribute the existing cash value and subsequent (if any) premium amounts to the charity to maintain the policy’s face value, or if the donor chooses not to continue the payments, the institution can regard the policy as “paid up” with a lower face value. This payment type should be reported through the Planned Giving Office.

- **Life Insurance Premium**: Once the institution becomes the beneficiary of a life insurance policy, the institution may opt to continue those premium payments if it desires. This payment type should be reported through the Planned Giving Office.

- **Mineral Rights**: These are handled like most other real estate transactions as far a gift recording is concerned. You should have an independent appraisal estimating the value of those rights. That’s the amount you record as a gift. This payment type should be reported through the Planned Giving Office.

- **Oil & Gas Interest**: Report gifts of copyrights and ownership of gas or oil wells at the readily determinable face (fair market) value. Alternatively, if the fair market value is not known and cannot be readily determined, report the asset in the year the value becomes known. For gifts of royalties from gas and oil wells not owned by the institution, report the amount received each year.

- **Other Property**: New, unused items such as food, equipment, software and printing not manufactured and marketed by the donor itself.

- **Payroll Deduction**: Gifts from UHS employees who signed up to make a contribution to the University through payroll deduction.

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

- **Public Securities**: Securities traded on an exchange or other publicly reported market. This payment type should be reported through the Planned Giving Office.

- **Real Estate**: Real property (also called real estate) is defined as land, its natural resources, and any permanent building on it. This payment type should be reported through the Planned Giving Office.

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

- **Extramural Non-Gift Transactions**: An extramural non-gift transaction is a contribution of money, property, or service valued at $5,000 or more that would normally not be recorded as regular support because it does not meet National Reporting Standards established by the Council for the Advancement and Support of Education (CASE). Extramural non-gift transactions do not typically qualify for a tax deduction and may or may not be reported by UHS; however, these transactions are an important source of support to UHS that University Advancement chooses to record and acknowledge.
Gift Pledge Handling Reference Guide

**Gift Transaction Types** – The more common types of gifts received by the University are.

- **Bequest Notification (Revocable):** Provisions in a will, trust, or other testamentary legal document providing a gift to charity. Typically, these may be revoked before the donor’s death unless accompanied by a legally enforceable contract.

- **Bequest (Realized) / Estate Gift:** Provisions in a will, trust, or other testamentary legal document providing a gift to charity. The gift may be designated as a percentage of the donor’s estate, a specific dollar amount or description of property (such as securities, real estate, or other assets), or a residual of the donor’s estate. These may be revoked before the donor’s death unless accompanied by a legally enforceable contract.

- **Deferred Gift (Irrevocable):** Also called “planned gifts” or “future commitments” and are different from outright gifts in that the university does not actually realize an asset until some point in the future. Deferred gifts can include bequests, charitable gift annuity, charitable lead trusts, charitable remainder trusts, life estates, pooled income funds and split-interest trusts.

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

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

- **Grant Installment:** Successive payments to the university until the grant’s full amount is received. Private Research Grants that reflect the transactions we accept from the Division of Research and count in University of Houston System’s gift reporting.

- **Pledge Payment:** A commitment to make a gift of a specific dollar amount to be paid according to a fixed time schedule.

**Gift Purpose Codes**

Every new gift must be assigned a *gift purpose code*. This allows the Donor and Alumni Records department to more accurately track donors’ intentions regarding how their gifts to the university are to be used. Stewardship, prospecting, reporting and fund raising analysis is enhanced when you assign the appropriate purpose code to gifts as you complete the *Gift Transmittal Forms*.

Gift purpose codes are a combination of at least two and sometimes three purpose categories. All gifts to the university fall into one of three primary purpose categories: current operations, endowment or building and property. Every gift also falls into one of eleven (11) secondary categories and some purpose codes are further defined by a third category. Following is a description of each purpose category. For a complete list of all possible gift purpose codes, go to the UASYS (UHS University Advancement Intranet) and look under “Policies & Guidelines – Gift Purpose Codes. This will enable you to choose the appropriate code for each gift.

**Primary Categories**

- **Current Operations:** Gifts where the principal amount is used for day-to-day activities of the university, excluding Building & Property as described below. Include all non-capital gifts-in-kind such as printing in this category. Also, include all gift-in-kind auction items and other food/material used as part of special events (even when net proceeds from the event are for endowment or capital projects).

- **Endowment:** Gifts restricted for investment and the income expended according to the donor’s specifications. Gifts solicited through special events (ticket sales, purchases of auction items, etc.) with the understanding they will support an endowment or capital project should be reported using an Endowment or Building & Property code (except for gifts-in-kind as noted in Current Operations).
Gift Pledge Handling Reference Guide

- **Building & Property**: Gifts to be used for construction, maintenance of facilities and capital property. Be sure to include both gifts-in-kind (real estate, equipment, furniture, artwork, collections, etc.) to be retained and used by the university as well as monetary gifts restricted for the acquisition of such items. **Note**: When a gift-in-kind is made with the understanding it will be sold and the proceeds used for current operations or an endowment, use the appropriate Current Operations or Endowment code.

**Secondary Categories**

Within each of the three main gift purposes, there are 11 secondary categories that further detail restrictions a donor may place on a contribution. Following is a brief description of these categories (third-level categories are listed when they exist). **Note**: Not all categories apply to all three of the primary gift purposes.

- **Academic Support**: Gifts, usually to an academic unit, in support of teaching and related activities. All gifts in the Academic Support category are further defined by one of six subcategories – Chairs, Professorships, Departments/Programs, Discretionary, Faculty Support or Miscellaneous.
- **Athletics**: Gifts in support of athletics, including intramural activities, except for scholarships that should be reported as Student Financial Aid.
- **Community Service**: Gifts in support of activities that primarily provide non-instructional services to people and groups (external and internal to the university). Also, gifts supporting public broadcasting are included in this category. There are three Community Service subcategories – KUHF, KUHT and Miscellaneous.
- **Construction**: Gifts in support of new construction and renovations. These would include central university as well as academic, athletics and library facilities. Gifts supporting the ongoing maintenance and general operations of a facility should be reported as Plant gifts.
- **Debt retirement**: Gifts that donors specifically instruct for use to pay off indebtedness.
- **Library**: Gifts in support of the main library as well as a library associated with a specific college/unit, such as the library at the UH Law Center.
- **Plant**: Gifts for general plant operations and maintenance of facilities (including academic units, library, etc.) Gifts-in-kind that benefit the general operations of the university (i.e. telecommunications equipment, police vehicles, etc.) should be reported in this category. **Note**: Gifts-in-kind intended for academic support, athletics, community service, library, research or a specific non-academic division should be reported in the appropriate category.
- **Research**: Gifts and private grants supporting research activities. Private grants must be donative in nature, such as given without expectation of compensation or service in return. No contracts or government funds should be reported as gifts.
- **Student Financial Aid**: Gifts for financial aid to students (whether full or part-time, undergraduate or graduate). This should include all student awards and prizes, including athletic scholarships, and gifts supporting student work study and internship programs. **Note**: Funds given to the university in support to a specific individual or where the contributor retains the right to determine the recipient of an award should not be classified as a gift. There are three subcategories for Student Financial Aid – Fellowships, Scholarships and Miscellaneous.
- **Unrestricted**: Gifts at the University or UH System level where the president or chancellor has complete discretion for how funds may be used. Also, include in this category endowment gifts at the university or UH System level where the president or chancellor has complete discretion as to how income from the endowed gifts may be used.
- **Other**: Gifts that do not fall into any other category should be reported here. This includes contributions to be used for compensation of university employees and support of non-academic units such as University Advancement, Administration & Finance, etc. **Note**: Report all gifts-in-kind to be
used as Quid Pro Quo items at events and auctions in this category (even if the purpose of net proceeds from the event or auction are for endowment or building.
**Gift Pledge Handling Reference Guide**

**What is a pledge?**

A pledge is a signed and dated commitment to make a gift over a specified period, generally more than one year, payable according to terms set by the donor. This allows the donor to spread payments and tax benefits over a period of years. Typically this type of donation can often allow the donor to make a larger commitment.

**Types of Pledges**

**Straight**
- Has specific amount to be paid
- Has specific schedule of payments with date or payment and amount

**Unspecified**
- For use with pledges to Annual Fund allocations
- Has $0 as amount
- Has “open” payment frequency
- Does not have payment schedule

**Note:** Pledges with a $ amount but no payment schedule do not participate in the pledge reminder system, as it relies on a payment scheduled date. Therefore, if pledge is received for a non-annual fund allocation, ask the Development Officer for details of payment to create a payment schedule. By doing so, the reminder system will generate a payment reminder letter than can be sent to the donor directly, or to the Development Officer who will work with the donor, as requested.

For purposes of the Pledge Statement/Reminder systems, the following definitions apply through Fiscal Year 2009 to present:

**Annual Fund**

Gifts from an individual (including associated credit)

- Gifts up to and including $24,999.99
- Gifts directly in support of current operations, endowment and buildings and property
- Corporate matching claims associated with annual gifts
- Payments on pledges where the total pledge amount is $24,999.99 or less
- Deferred gifts and special event gifts are excluded
- Grants are excluded
- Gifts in Kind are excluded
Pledge Transaction Types. Common pledge types are:

- **Credit Card Pledge-Multi Payments** (fixed period): Pledged gifts made by credit card payments over a specified period of time. Credit card donations are not considered a gift until the university receives authorization for the charge from the credit card agency.

- **Credit Card Pledge** – One payment (fixed period): Pledged gifts fulfilled through one credit card payment.

- **Electronic Fund Transfer (EFT) Pledge** (fixed period): Gifts made by automatic deductions from a donor’s bank account. Participating donors must complete an authorization form that includes their banking information, gift amount and designation, etc.

- **Private Grant Commitment**: Research grants that are pledges with multi-scheduled payments.

- **Payroll Deduction Pledge** (fixed period): Gifts from UHS employees who signed up to make a contribution to the University through payroll deduction.

- **Straight Pledge**: A signed and dated commitment to make a gift over a specified period.

- **Unspecified Pledge**: For use with pledges to Annual Fund allocations. Has a $0 amount with an “open” payment frequency. Does not have a payment schedule.
What is a Gift Transmittal Form?

A Gift Transmittal Form (GTF) is the key document that provides Donor & Alumni Records with information necessary to:

- receipt the donor
- apply proper donor recognition credit
- feed the university's financial system
- record a pledge
- correctly capture the donor’s giving history for stewardship and reporting

When a gift is received, departments must complete a Gift Transmittal Form (GTF) which gives pertinent gift processing information about a donor and gift such as the donor’s name, purpose of the gift, account into which the gift will be deposited, etc.

What is fair market value (FMV)?

When a donor gives a gift to the University and receives a benefit in return (such as tickets to an annual donor recognition dinner) that gift is not 100% tax deductible and a fair market value for the event should be subtracted from the total amount received to yield the net gift amount to be receipted. The fair market value should be determined based on “what a willing buyer would pay a willing seller” to attend such an event.

Other factors to use in determining FMV include:

- Actual expenses of the institution do not affect this valuation.
- Reduction is required even if the donor does not attend the event since he/she still earned the right to attend, or to transfer the tickets, by virtue of the donation. Only if the donor refuses the benefit at the time of the solicitation or donation is he/she eligible to claim a 100% donation.

The Department determines the fair market value of a ticket for a special event prior to the event and should publish this amount in their solicitation material stating it is the non-deductible portion of the contribution. It is also up to the Department to communicate this “premium” value to Donor and Alumni Records. Fair Market value is also sometimes referred to by the Latin term “Quid Pro Quo” which is abbreviated as QPQ.
Gift and Pledge Handling Process

- **Cash and Gift Transmittal Form Flow Chart** – Donor & Alumni Records processes all gifts to units at UHS. We also assist the support organizations with gift processing. Gift processing is defined as the total path of a gift from a donor to DAR to Treasury. The path then returns to the donor with the issuing of receipts and confirmations and pledge reminders.
Gift Pledge Handling Reference Guide

Gift Transmittal Form and Instructions

GTF form with instructions – The form can be found at the University Advancement Intranet
https://uaintranet.e.uh.edu/forms.html

Gift Transmittal Form

SECTION I

[1] Donor ID (if donor is already in database): ___________ Entity Type (if donor is new to database): ___________

[2] Donor Name: __________________________ ___________

[3] Contact Person (see Corp, Fila, or Org): ___________ Title: ___________

[4] Mail Address: ___________ ___________

[4b] City/State/Zip: ___________ ___________ Address Type ___________

[5] Home Phone: ( ) - ___________ Business: ( ) - ___________ Other ( ): ___________

[6] Spouse Name: __________________________ ___________ Check box only if donor instructed this is not a joint gift: __

[7] Personal Email: ___________ Business Email: ___________

SECTION II

[8] Transaction Type: ___________ If payment on existing pledge, indicate pledge number: ___________

[9] Is this gift tied to a Proposal number? Y ☐ N ☐ Proposal number: ___________

Check box only if over $25K, but considered an Annual Gift: __ ☐
Check box only if considered a Corporate Annual Gift: __ ☐ (CFR Use ONLY)

[10] Payment Type: ___________ [10b] Check Number: ___________

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[16] ☐ In Memory ☐ In Honor ☐ On Behalf of: ___________

[17] If in excess of $25K, list the name and address of the person(s) to be notified of this gift in “comments” section on line 26.

[18] Matching: Donor Name (attach claim): __________________________

[19] For Gifts-In-Kind, indicate value as appraised (attach appraisal) or estimated: ___________

[20] Comments (Describe Gifts-In-Kind or Other here): __________________________

SECTION III

[21] Your name (print): __________________________

Signature/Date: __________________________

[22] Phone: ___________ Mail Code: ___________ Campus: ___________ College/Unit: ___________ Dept: ___________

[23] Development Officer Signature: __________________________ Date: ___________

Revision: 11/10/2009
Instructions for Gift Transmittal Form

All current outright gifts pledge payments, new pledges, and stock gifts should be processed with a GTF. Exceptions are if a return card (response device) or similar document for the annual fund, an event or fundraising program contains allocation, appeal and gift purpose information. Such annual fund documents must be pre-certified by the Annual Giving department. All non-annual fund documents must be pre-certified by Donor & Alumni Records.

Estate and deferred gifts, as well as gifts involving bargain sales, charitable lead trusts, family limited partnership interest, life insurance, mineral rights, oil & gas interest, private stock and similar situations, must be reported through the Planned Giving department which in turn will report the gift information to Donor & Alumni Records.

Line 1/Donor ID: Record the Advance C/S identification number of the donor who is to receive the receipt for this gift. If the donor is not already in Advance C/S, select the appropriate entity type for creation of the entity in Advance.

Line 2/Donor Name: Indicate the donor’s preferred salutation, record his/her complete formal name and make note in “” of any nickname or alias.

Line 3/Contact Person: List the primary contact associated with this transaction, not necessarily the CEO or local VP, for Organization donor types.

Lines 4-4b/Address: Include the full address of the donor and select one address type (home, business or seasonal location).

Line 5/Phone: Describe any "other" phone number, such as mobile.

Line 6/Spouse: All gifts by a married donor are made joint with the spouse receiving 100% soft credit (donor recognition) unless the donor provides specific instructions otherwise. Include the spouse’s name even if the gift is not “joint.”

Line 7/Email Address: If known, enter the donor personal and/or business email address.

Line 8/Transaction Type: Select one transaction type. You may report both a new pledge and an accompanying initial payment together on the GTF; however, there is no need to complete “pledge” information on line 15 when a pledge payment is made for an existing pledge. Private Grants and Private Grant Installments refer to research gifts deposited in Cost Centers with Fund values beginning with “4” and should be treated as gifts and pledge payments respectively. If this transaction is actually a payment on an existing pledge, indicate pledge number.

Line 9/Gift tied to Proposal: Indicates if the gift is linked to a proposal by checking yes or no. ● Indicates if the gift is an Annual Gift by checking the box. ● Indicates if the gift is considered a Corporate Annual Gift by checking the box (CFR Use Only).

Line 10-10b/Payment Type: Please indicate the method of payment of this gift: check, credit card, cash, etc. If the gift is a check please indicate the check number in the space provided. ● Other property includes equipment, software, food, printing, etc. Personal property includes art, jewelry, etc. Gifts involving bargain sales, charitable lead trusts, family limited partnership interest, life insurance, mineral rights, oil & gas interest, private stock, real estate and similar situations should be reported through the
Gift Pledge Handling Reference Guide

Major Gifts & Planned Giving department. **Note:** If gift or pledge is over $25,000 but considered an annual gift, check this box. If corporate annual gift, check other box.

**Lines 11-14/Gift Information:** Itemize multiple allocations for a single gift on lines 11-14. ● Enter the PeopleSoft Speed Type, Cost Center & Cost Center name into which Treasury will deposit the gift. ● List the gift purpose (i.e. Endowed Scholarship; Operations-Library; etc.) based on the official list published by the UHS Office of Development. ● Include “appeal code” (if applicable) which should be requested through UASYS (UHS University Advancement Intranet) prior to solicitation. ● For gifts of stock, list the number of shares and company name(s) in the comment section on line 20. **Quid Pro Quo:** When there is a QPQ (dinner, auction item, premium, etc.) associated with a gift, list the fair market value of the item per UHS guidelines under “Amount” on line 14 and describe the QPQ in the comment section on line 20. If the amount of the QPQ is to be credited to a separate cost center, enter that value on cost center on line 14.

**Line 15/Pledge Information:** Complete these lines when there is a new pledge, not for a pledge payment on an existing pledge. It is possible to report both a new pledge and first pledge payment on the same GTF. Be sure to include the amount of the payments, the date the first payment will be due and subsequent payment schedule (monthly, quarterly, annually, etc.).

**Line 16 & 17/Memorials & Tributes:** When a gift is in memory, in honor of, or on behalf of someone, list the name of the honoree. Also, list the name and address of the person(s) to be notified about this gift (i.e. notify Mrs. Jane Doe, at XYZ address, of gifts in memory of her late husband) in the comment section on line 20.

**Line 18/Matching Gift:** List the name of the matching company when a donor submits a matching claim with their gift and be sure to attach the claim to the GTF.

**Line 19/GIK Value:** Gifts valued at $5,000 or more generally must have a qualified independent appraisal stating the value (see UHS guidelines). For gifts less than $5,000 or when there is no appraisal, list the value as stated by the donor, development officer or a faculty/staff member. Be sure to attach a copy of the appraisal or other supporting documentation to the GTF.

**Line 20/Description & Comments:** Use these lines as described in other sections of this document and/or to list any special comments or instructions related to the gift or pledge. Please do not exceed a total of 5 lines in order to keep the GTF to one page.

**Lines 21-25/Submitter’s Information:** Type or write your name. Sign and date the form and include your phone number and mail code. Indicate campus (UH, UHCL, UHD, UHV or UHSA), College/Unit (Athletics, Education, Library, etc.) and Department to which the gift was made. ● **DO Signature and Date:** The development officer assigned to the college, unit, or department receiving the gift should sign the GTF prior to being submitted to Donor & Alumni Records when the gift is valued at $5,000 or more or is other than cash/checks/credit cards. It is preferred that the development officer sign whenever possible for all gifts. ● Certifying **Signature and Date:** Person with certifying signatory authority for PeopleSoft Cost Center must sign all GTF’s.

- **Transporting the Gift:** The gift and GTF form is sent to Donor and Alumni Records at 306 B McElhinney Hall for processing. Please attach to the GTF any donor documentation that accompanies the check. Always transport gifts and gift information through the UH Police Department by calling extension 30600.
Important “Things to Do” with GTF submission

Do...

- Determine the legal donor – normally that is the entity that last had legal possession of the assets.
  Examples:
  - When a check is from a business, the corporation or partnership is the legal donor, even if the proprietor or partner is securing the gift.
  - When a check is received from a family foundation, the foundation is the legal donor.
  - If a gift is from a community foundation, the legal donor is the community foundation, not the person or company who originally made a gift to the community foundation and requested a donation be made to the university.

- Complete all biographical information requested on the GTF (name, business address or home address, personal or business email, etc).

- Provide a contact name if the donor is a company or foundation.

- Provide spouse’s name if donor designates the gift as joint. If the last name of the spouse is different, write full name in appropriate space.

- Provide Fair Market Value /Quid Pro Quo (QPQ) info on the line below gift info when there is a QPQ. “Quid Pro Quo” is when a donor receives some benefit in return for a contribution, such as the benefit of attending a fundraising function. In this instance a QPQ value must first be determined and subtracted from the entire donation amount to indicate the “net” gift amount.

- Complete all pledge info if applicable – write total amount of pledge in the amount column. Fill in pledge payment schedule. Balance your GTF to make sure your entries equal the amount of the gifts.

- List PeopleSoft cost center (if you do not know, get it from your Business Manager), speed type (available from Business Manager), purpose code (the donor’s intent for the gift), appeal code, if any (tracking device of the actual solicitation method) and amount of gift.

- Choose the correct transaction type.

- Check with Akiia Jordan, Administrative Assistant of the Annual Fund at ext. 3-4708, if you are not sure of the appeal code. You can use the Gift Appeal and Data Solicitation application on UASYS to apply for new appeal codes and to initiate response devices that have not been pre-approved.

- Remember to sign and date the GTF.

- Have your Business Manager certify and date the GTF.

- Only send GTF with no net gift amount if you have previously discussed the situation with the Manager of Donor & Alumni Records.
Gift Pledge Handling Reference Guide

- Remember, no GTF is necessary if an official response device is included with the gift.

**Why report Extramural Transactions?**

- Although the transactions described below do not typically qualify for a tax deduction and may or may not be receipted by UHS, extramural transactions are an important source of support to UHS which we wish to record and acknowledge. The use of this form will allow you to report extramural transactions to our Donor and Alumni Records (DAR) department for entry into our development database. Extramural transactions will be credited to your development efforts as appropriate.

**Examples of Extramural Transactions:**

- **Corporate Membership Dues**—These are dues a corporation pays to be the member of a UHS organization. An example would be the dues portion of a Global Energy Management Institute contribution.
- **Donated Services**—Donated services include the donation of *pro bono* services, the donation of the use of office space, or the donation of ad space in a publication.
- **Gifts from Government Agencies**—Only use this form to report gifts from government agencies which have not been processed by the Office of Contracts and Grants as the majority of these transactions are reported to DAR on a monthly basis by the Office of Contracts and Grants.
- **Direct Non-Competitive Scholarship**—Examples of Direct Non-Competitive Scholarships are the Terry Scholarships and Houston Livestock Show and Rodeo Scholarships which are awarded directly to students for their attendance at UHS.
- **Pass Through Gift Funds**—These transactions should be rare and should be discussed with your development supervisor prior to being reported to DAR.

**Questions?**

Please call Sara Haynes (713-743-8852) in Donor Alumni Records with any questions about extramural transaction definitions or reporting.
Gift Pledge Handling Reference Guide

University of Houston System
Extramural Non-Gift Transaction Reporting Form*
For assistance: Donor and Alumni Records
Phone (713) 743-8910 Fax (713) 743-8917
Email: ambarwes@central.uh.edu

SUBMIT THIS FORM AND BACK UP MATERIALS VIA FAX OR TO MAIL CODE: DAR 5035

Section I – The Contributor

Contributor’s Advance ID: __________________________
Contributor Type: __________________________

(If contributor is not an Advance, is it a Corporation, Foundation, Organization, Assoc/Group, Nonprofit Organization or Individual?)

Contributor’s Name: __________________________
Contributor’s Spouse: __________________________

Is this a joint contribution? Yes No

Mailing Address: __________________________

City/State/Zip: __________________________

Home Phone: ( ) Business Phone: ( ) Other Phone: ( )

Personal Email: __________________________

Business Email: __________________________

Contact Person (for Corp, Fed, Org): __________________________

Title: __________________________

Section II – The Contribution

Transaction Description: __________________________

Transaction Date: __________________________

<table>
<thead>
<tr>
<th>Transaction Type</th>
<th>Allocation/Speed</th>
<th>Cost Center</th>
<th>Cost Center Name</th>
<th>Purpose Code</th>
<th>Appeal</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate Membership Fees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Donated Services</td>
<td></td>
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<tr>
<td>Gifts from Government</td>
<td></td>
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<tr>
<td>Direct Non-Competitive</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Scholarship***</td>
<td></td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>Pass Through Gift Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Section III – Who Provided this Information?

Your Name: __________________________

Your Signature: __________________________

Date: __________________________

Phone: __________________________

Mail Code: __________________________

Email: __________________________

Campus/College/Unit/Department: __________________________

Development Officer’s Signature: __________________________

*Use this Extramural Transaction Reporting Form to record in Advance activity that is excluded from regular support reports because it does not meet national reporting standards established by the Council for Advancement and Support of Education (CASE).

**Memories do not qualify as a tax-deductible transaction depending on the specifics. The other types of transactions on this report typically do not qualify for a tax deduction.

***Scholarship means awarded directly by contributors to UHS students.

Note – UHS may or may not acknowledge these transactions. Your unit should steward as appropriate. Please enter contact reports to record stewardship activity.
What happens next?

- **What do I do once the form has been filled out?**
  - Attach to the GTF or response device any donor documentation that accompanies the gift plus the original check and a copy of it.
  - Always transport gifts and gift information through the UH Police Department (ext. 3-0600).
  - Send the gift and GTF form to Donor and Alumni Records for processing.

- **How do gifts get posted to PeopleSoft?**
  - Gift is transported via UHPD to Donor and Alumni Records.
  - DAR sets up the batches and prepares daily deposits that go to Treasury.
  - To process gifts, DAR first verifies and/or researches gift information, makes any biographic updates, and then records gift and pledge payments on the Advance database.
  - Once the batches have been entered on Advance they process overnight and fed to the appropriate PeopleSoft Cost Center, which in turn feeds information to department accounting.

- **How can I reconcile gifts posted to Advance with gifts posted to PeopleSoft?**
  - Donor and Alumni Records issue a weekly gift report through Business Managers and Development Officers. This report takes a snap shot of the gift as it was posted to Advance.
  - If a gift has been routed to the wrong cost center or another kind of gift discrepancy, report it to Sara Haynes, Manager of Donor and Alumni Records at (713) 743-8852, or email smhaynes@central.uh.edu.

- **How are donors receipted?**
  - When a donor gift is received, the Financial Assistant processes and records the gift according to the donor’s instruction into the Advance database system, which automatically processes overnight. On the next business day, the Financial Assistant prints receipts for all gifts except those received from the following sources:
    - University of Houston Law Foundation
    - KUHF and KUHT
    - Grants
    - Deferred gifts and any other “input only” gifts
  - The Financial Assistant compares the receipt to the donor’s record to verify the name and address is correctly captured, verifies the joint salutation is correct, and verifies any other pertinent information.
  - The Financial Assistant prints a receipt from the Advance System and mails it to the donor.
**Example A:** Completed gift receipt

```
ABOUT YOUR GIFT

November 25, 2007
Receipt #: 10800000

Description of Contribution

Credit Card Amount  $250.00

Per Federal tax law, we are informing you that no goods, services or substantial donor benefits were provided in exchange for this contribution.

Your gift has been designated as follows:
$250.00 to General Student Scholarships

---

WE ARE GRATEFUL FOR YOUR COMMITMENT AND SUPPORT!

Mr. John Q. Sample
6012 Campus Circle Dr W
Irving, TX 75063-2663

Dear Mr. Sample:

On behalf of the University of Houston, especially our students, I thank you for your gift. It represents your faith and your trust in the university as a premier provider of intellectual and human capital for Houston, for Texas, and for the nation.

I am always reminded that people give only when they are inspired and challenged by a cause or a project. Such gifts accurately reflect the personal values of the donor. Quite simply, such gifts represent the very core of the donor’s heart and mind.

That you have selected the University of Houston to be the beneficiary of your philanthropy means that our people, our programs, and our mission have moved, challenged, and inspired you.

Again, thank you for investing in the future of the University of Houston!

Michael Rierson
Vice President University Advancement

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A simple provision in your living trust or will can direct a donation or percentage of your estate to the University of Houston. For more information on planned giving opportunities, call the UH System Office of Planned Giving at 713-743-4331.

To learn more about the University of Houston, visit our Web site at http://www.uh.edu or call 713-743-2255 (UH OnCall).

11.59
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Appendix A: Gift Crediting Rules

UHS Gift Crediting Rules
Standard crediting rules at the University of Houston System (UHS):

General Rules
- UHS follows IRS regulations and CASE reporting standards.
- The net gift amount (hard credit less the value of any goods or services/quid pro quo) is used for management and external reports.
- Generally, soft credit amounts are used for donor recognition.
- It is mandatory to have explicit written instructions from a donor (or from the Development Officer on behalf of the donor) when varying from standard UHS crediting rules.
- UHS adheres to donors' instructions when reasonable and within acceptable business practices.

Gifts from single entities
- Individual gifts: Individual donors receive 100% hard and soft credit.
- Joint gifts: Gifts from married couples are made “joint” unless the donor specifies otherwise. A primary donor receives 100% hard credit and both spouses receive 100% soft credit. If one of the couple is an alumnus, he/she is made the primary donor. When both or neither are alumni, UHS defers to the development officer’s instructions or other relevant information to determine the primary donor. Hard credit is split only when UHS is instructed to do so directly by the donor or through the Development Officer.

Group gifts
- When a single transaction (i.e. check or credit card) is made up of donations from several donors, the legal donor (i.e. the entity who owns the checking account or credit card) receives 100% hard credit. The other entities associated with the group receive soft credit based on the donor’s instructions.
- When several transactions are made by different donors, but they ask to be treated as a group gift, each donor receives hard credit for the transaction for which they are the legal donor. Soft credit for the group gift is based on the donor’s instructions.

Gifts from businesses
- Businesses (whether a corporation, sole proprietorship, partnership, etc.) receive 100% hard and soft credit.
- Any soft credit to associated individuals (usually when the donor is a sole proprietorship, partnership, etc.) is determined on a case-by-case basis. (For example, if a person owns a small business and makes gifts through that business but prefers to be recognized as an individual, he/she will be given 100% soft credit for gifts by the business. If the person is to always receive soft credit for gifts by the business, then a “covering account” will be established automatically linking the two entities and assigning the soft credit as gifts are made.)

Gifts from private and corporate foundations
- Private and corporate foundation donors receive 100% hard credit and soft credit.
- Generally, soft credit for these gifts is not given to associated individuals.
Gift Pledge Handling Reference Guide

Matching gifts
- The matching company receives 100% hard and soft credit.
- Soft credit is not given to the individuals whose gifts are matched. However, matching gifts are counted for the individual whose gift was matched when calculating gift clubs and donor recognition levels, but are not counted in situations where the donor may receive a premium in return for the amount of their gift.

Gifts from family foundations
- Family foundations receive 100% hard and soft credit.
- Each foundation is evaluated to determine if any individuals associated with the foundation will also receive soft credit (usually 100%) for these gifts. (See “Gifts from businesses”, above, for information about “covering accounts”.)

Gifts from donor advised funds
- The donor advised fund receives 100% hard and soft credit. (A donor advised fund is a legal entity, such as a community foundation or charitable gift fund, to which people may make tax deductible contributions and then recommend to the fund how those gifts be distributed to UH or other charities. The donor advised fund, not the advising individual, is the legal donor for such transactions.
- The individual on whose behalf the donor advised fund made the gift is given 100% soft credit. (For example, Jane Doe makes a $1,000 gift to the Houston Community Foundation. She gets tax credit for that gift. She then recommends $500 be sent to UHS and the foundation sends a $500 check to UHS on her behalf. UHS receipts the Houston Community Foundation as the legal donor and gives it $500 hard and soft credit. Jane Doe receives soft credit for $500.)

When a pledge payment is made through a donor advised fund, the payment is entered as an outright gift on the record of the donor advised fund. The donor’s pledge amount is then reduced by the amount of the gift. (For example, Jane Doe has a pledge for $1,000 and requests a payment to UHS through a donor advised fund for $500. That $500 is entered as a gift from Houston Community Foundation on behalf of Jane Doe. Jane Doe’s pledge is then reduced from $1,000 to $500.)
- Sometimes “donor directed fund” and “donor advised fund” are used interchangeably. However, gift processing professionals generally agree that there is a difference and “directed” funds refer to a situation where an individual retains legal control of his/her assets and instructs the financial institution (whether it be a bank, investment company, etc.) to make a payment to the charity. In these cases, the gift is treated as an individual gift (see above).

Third Party Payments
- Assignment of income: The entity on whose behalf the payment is made receives 100% hard and soft credit. No credit is made to the entity making the payment. (For example, a speaker asks an organization to send an honorarium check of $1,000 directly to UHS. The speaker is given hard and soft credit in the amount of $1,000 while the organization receives no credit.)
- “On behalf of”: When an entity makes a payment on behalf of another, the entity who makes the payment receives 100% hard and soft credit while the entity on whose behalf the payment was made receives 100% soft credit. (For example, if Person A gives $1,000 to retire a pledge by Person B, Person A receives hard and soft credit in the amount of $1,000 and Person B receives soft credit in the amount of $1,000.)
Gift Pledge Handling Reference Guide

“In Honor Of” and Memorial gifts
- The entity making the gift receives 100% hard credit and soft credit.
- The entity for whom the gift was made in honor or memory of does not receive gift credit; however, the gift information is noted on that entity’s database record.
- Normally, an acknowledgement is sent to the person being honored, or a family member of the person being memorialized, informing them about the gift.

Pledges
- Generally, pledges follow the same crediting rules as outright gifts and payments. (For example, if an individual makes a $100 pledge, that person receives 100% hard and soft credit. If that person is married, the joint crediting rule applies.)
- Pledges set up through a family foundation, for example, Cynthia and George Mitchell Foundation, are set up with family members as associated donors. The foundation receives 100% hard and soft credit. A covering account is set up to insure soft credit goes to all family members associated with the foundation. (See “Gifts from businesses”).

Gifts with quid pro quos (goods and services)
- **Event-related gifts:** Donors receive 100% hard and soft credit based on face value of the payment. Receipting and gift reports reflect hard credit net of premium values. Ticket and table values for an event are printed in the invitation for the event.

  If the donor chooses to make a donation to the event, without receiving a ticket in exchange, the total amount of that donation is tax deductible and the donor receives 100% hard and soft credit as long as those instructions were in writing and were made clear prior to the event.

  For example, if a donor does not attend an event, but did not notify us ahead of time that they were not planning to attend, their payment cannot be considered a 100% tax deductible donation. Or, if a donor tells the University he is not going to attend an event, but the University can have the table to fill, the donor cannot take a 100% tax deduction on that donation. In both cases, the quid pro quo is deducted from the donation and the donor receives a receipt only for the gift portion of the donation.

- **Auctions:** Donors receive 100% hard credit based on face value of the payment; however, receipts and gift reports reflect hard credit net of premium values. The donor receives a soft credit amount equal to the hard credit net of the premium value. A fair market value for each item is publicly disclosed to all attending or bidding at the auction. Any excess over that fair market value is counted as the gift.

If you have a question regarding this page contact **Eli D. Cipriano** 713.743.8901

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Appendix B: Guidelines for valuing gifts of personal property and gifts-in-kind

The UH System generally follows CASE guidelines for valuing gifts of personal property (i.e. art work, collections, etc.) and gifts-in-kind as follows:

- Gifts [of personal property] with fair market values of more than $5,000 should be counted at the values placed on them by qualified independent appraisers, as required by the IRS for valuing non-cash charitable contributions. Gifts of $5,000 and less may be reported at the value declared by the donor or determined by a qualified expert on the faculty or staff of the institution.

- Gifts-in-kind are non-cash donations of materials or long-lived assets. Gifts of materials or long-lived assets that serve the purpose of the institution should be reported at the face (fair market) value. Gifts-in-kind might include such items as equipment, software, printed materials, food or other items used for hosting dinners, etc. For items such as equipment and software, report the educational discount value - that is, the value the institution would have paid had it purchased the item outright from the vendor.

- Report gifts of copyrights and ownership of gas or oil wells at the readily determinable face (fair market) value. Alternatively, if the fair market value is unknown and cannot be readily determined, report the asset in the year the value becomes known. For gifts of royalties from gas and oil wells not owned by the institution, report the amount received each year.

- Such gifts will be valued in the donor database at the full fair market value, regardless of the value the donor may be able to take as a charitable deduction; however, gift receipts will include a description of the donated property but not a dollar value. It is the responsibility of the donor to substantiate the value a gift of property for tax deduction purposes.

- The chief advancement services officer or his/her designee will work with development directors to determine the value of such gifts.

Specific UH System guidelines include:

- Items without appropriate documentation will be valued at $1.

- A donor or his/her advisor (lawyer, accountant, etc.) does not qualify as an independent appraiser.

- Ideally, documentation of the educational discount value of a donated item is an invoice from a reputable vendor stating the price at which the UH System would purchase such an item.

- If a donor contributes a "new" item and submits a purchase receipt for that item, then the purchase price may be used for valuation so long as it appears to be authentic and reasonable.

- Any gift-in-kind should have usefulness to UH System. For example, a ten-year old computer that cannot be used by the university should not be accepted as a gift and certainly not processed for the database.

- Development Officers should sign all Gift Transmittal Forms for gifts of personal property and gifts-in-kind and assume responsibility for submitting documentation supporting its valuation.

- All receipts for gifts of personal property and gifts-in-kind will include a description of the donated item but no stated value, even when there is a qualified independent appraisal.
Gift Pledge Handling Reference Guide

Following are common categories of property gifts and additional information relating to them.

- **Artwork, rare books, jewelry, antiques, collections, etc.**
  Value is based on a qualified independent appraisal. If no such appraisal is available then the gift will be valued at $1 or an amount, if under $5,000, determined by a reasonable faculty/staff estimate.

- **Computers, software, tools, other equipment and furniture**
  for "new" items, value is based on the educational discount price (what it would cost UHS to purchase). Documentation is needed from the vendor stating the price at which that the item(s) would be sold to UHS. The UHS gift records department may question such documentation if it appears unreasonable; therefore, each development officer has the responsibility of making sure that the values submitted are fair and accurate. "Used" items will be valued based on qualified independent appraisal. If no such appraisal is available then the gift will be valued at $1 or an amount, if under $5,000, determined by a reasonable faculty/staff estimate.

- **Printed materials, food & beverage, etc. (usually under $5,000)**
  Value is based on the educational discount price (what it would cost UHS to purchase). Documentation is needed from the vendor stating the price at which the item(s) would be sold to UHS. The UHS gift records department may question such documentation if it appears unreasonable; therefore, each development officer has the responsibility of making sure that the values submitted are fair and accurate. If no such documentation is available then the gift will be valued at $1 or an amount, if under $5,000, determined by a reasonable faculty/staff estimate.

- **Nominal items-usually less than $100 (gift certificates, small auction items, supplies, etc.)**
  Such items are generally discouraged from being reported for entry into the database; however, if this information is important for the donor’s record or for other reason, then it will be booked at fair market value (using the educational discount price when available). Documentation of the value is required. Expert staff and faculty may estimate a value when official documentation is unavailable (i.e. an appropriate employee of the College of Hotel and Restaurant Management may estimate a price for a donated weekend for two at the Four Seasons Hotel).

- **Advertising, leases/rentals, business services, etc.**
  Gifts of pro bono work and discounts or waivers of rental fees are not recognized by the IRS as tax deductible. Nor are they included in gift reporting.

Questions or comments should be directed to Donor & Alumni Records (713-743-8852) or Eli Cipriano (713-743-8901).
Appendix C: IRS Forms and Publications

Form 8282 – Dispositions of Donated Property

If a university department receives charitable deduction property and within 2 years sells, exchanges, or disposes of the property, the department must file Form 8282, Donee Information Return. However, the department is not required to file Form 8282 if the property is valued at $500 or less or the property is distributed for charitable purposes. Additional information can be found at the IRS website [http://www.irs.gov](http://www.irs.gov)
**Part III Information on DONATED PROPERTY**

<table>
<thead>
<tr>
<th>1. Description of the donated property sold, exchanged, or otherwise disposed of and how the organization used the property. (If you need more space, attach a separate sheet).</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
</tr>
<tr>
<td>B</td>
</tr>
<tr>
<td>C</td>
</tr>
<tr>
<td>D</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Did the disposition involve the organization’s exempt purpose or function?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3. Was the use related to the organizations exempt purpose or function?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4. Information on use of property:</th>
</tr>
</thead>
<tbody>
<tr>
<td>If the organization’s use of the property, furnished to exempt purpose or function. Also complete Part II below.</td>
</tr>
<tr>
<td>If the organization did not use the property, furnish a description of the organization’s use of the property, furnished to exempt purpose or function. Also complete Part II below.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5. Date the organization received the donated property (MM/DD/YY)</th>
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</thead>
<tbody>
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<td>/</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6. Date the original donor received the property (MM/DD/YY)</th>
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<tr>
<td>/</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>7. Date the property was sold, exchanged, or otherwise disposed of (MM/DD/YY)</th>
</tr>
</thead>
<tbody>
<tr>
<td>/</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>8. Amount received upon disposition</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
</tr>
</tbody>
</table>

**SIGNATURE**

You must sign this certification below if any property described in Part III above is tangible personal property and:

- If you answered "Yes" to question 3 above, or
- If you answered "No" to question 3 above and the intended use of the property became impossible or infeasible to implement.

Under penalties of perjury, I certify that the property that meets the above requirements and is described above in Part III either was used to further the donee organization’s exempt purpose or function, or the donee organization intended to use the property for its exempt purpose or function but the intended use became impossible or infeasible to implement.

**Signature of officer**

**Title**

**Date**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

**Signature of officer**

**Title**

**Date**

**Type or print name**
Form 8283 – Non-cash Charitable Contributions

The donor is required to use this form to report information about non-cash charitable contributions which are more than $500. For noncash donations over $5,000, the donor must attach Form 8283 to the tax return to support the charitable deduction. Additional information can be found at the IRS website http://www.irs.gov

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Form 8283 – Non-cash Charitable Contributions

<table>
<thead>
<tr>
<th>Form 8283</th>
</tr>
</thead>
<tbody>
<tr>
<td>Noncash Charitable Contributions</td>
</tr>
<tr>
<td>Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.</td>
</tr>
<tr>
<td>See separate instructions.</td>
</tr>
<tr>
<td>OMB No. 1545-0008</td>
</tr>
<tr>
<td>Attachment</td>
</tr>
<tr>
<td>Sequence No. 155</td>
</tr>
<tr>
<td>Identifying number</td>
</tr>
<tr>
<td>Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.</td>
</tr>
<tr>
<td>Section A. Donated Property of $5,000 or Less and Certain Publicly Traded Securities—List in this section only items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also, list certain publicly traded securities even if the deduction is more than $5,000 (see instructions).</td>
</tr>
</tbody>
</table>

### Part I. Information on Donated Property

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Name and address of the donee organization</td>
</tr>
<tr>
<td>B</td>
<td>(For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required).</td>
</tr>
</tbody>
</table>

### Note

If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (a), (b), and (f). If Part II applies to more than one property, attach a separate statement.

### Part II. Partial Interests and Restricted Use Property

Complete lines 2a to 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2a</td>
<td>Enter the letter from Part I that identifies the property for which you gave less than an entire interest.</td>
</tr>
<tr>
<td>2b</td>
<td>Total amount claimed as a deduction for the property listed in Part I (1) For this tax year (2) For any prior tax years</td>
</tr>
<tr>
<td>2c</td>
<td>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 above):</td>
</tr>
<tr>
<td>2d</td>
<td>Address (number, street, and room or suite no.)</td>
</tr>
<tr>
<td>2e</td>
<td>City or town, state, and ZIP code</td>
</tr>
<tr>
<td>2f</td>
<td>For tangible property, enter the place where the property is located or kept</td>
</tr>
<tr>
<td>2g</td>
<td>Name of any person, other than the donee organization, having actual possession of the property</td>
</tr>
</tbody>
</table>

### Is there a restriction?

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3a</td>
<td>Yes</td>
</tr>
<tr>
<td>b</td>
<td>Did you give to anyone (other than the donee organization or another organization participating with the donee organization in a 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?</td>
</tr>
<tr>
<td>c</td>
<td>Is there a restriction limiting the donated property for a particular use?</td>
</tr>
</tbody>
</table>
Gift Pledge Handling Reference Guide

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 part thereof) within three years after the date of receipt, it will file Form 8283, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgement does not constitute an agreement with the obtained fair market value.

Does the organization intend to use the property for an unrelated use? Yes [ ] No [ ]

Name of charitable organization (donee) [ ]

Address (number, street, and city or town, state, and ZIP code) [ ]

Authorized signature [ ]

Employer identification number [ ]

City or town, state, and ZIP code [ ]

Filled on or Recorded Paper Form 8283 (Rev. 10-2009)
Gift Pledge Handling Reference Guide

IRS Publication 526 – Charitable Contributions

This is an instruction manual (see example below) that provides the following:

- How to claim a deduction for a charitable contribution to qualified organizations which include nonprofit groups that are religious, charitable, educational, scientific, or literary in purpose.

- Discusses organizations that are qualified to receive deductible charitable contributions, the types of contributions you can deduct, how much you can deduct, what records to keep, and how to report charitable contributions.

To print out your own 23 page manual, go to www.irs.gov and search for Publication 526.

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What’s New

- Disaster relief rate increased for Midwest disaster areas. The standard mileage rate is increased by 10% for the first two years following a declared disaster. This applies to charitable organizations that provide relief related to the storms, floods, or fires in certain Midwest disaster areas. See Disaster Relief-related to Midwest in Publication 526.

- Mileage reimbursements related to Midwest disaster areas. Mileage reimbursements for charitable organizations for their activities related to Midwest disaster areas are included in the tax law changes. See Mileage Reimbursement in Publication 526.

- Temporary suspension of limits. Certain cash contributions you made for relief efforts in a Midwest disaster area and not for deductible purposes are not subject to the 50% limit or the overall limit on itemized deductions. See Limits on Deductions in Publication 526.

- Existing provisions extended. The following provisions that were due to expire at the end of 2007 have been extended to contributions made in 2008 and 2009:
  - Special rules for contributions of food in personal service. See Food and Service Contributions in Publication 526.
  - Special rules for qualified charitable distributions from IRAs. See Qualified CHARITABLE DISTRIBUTIONS for Contributions You Cannot Deduct in Publication 526.
  - The special deduction limit for qualified conservation contributions. See Special 20% Limit for Qualified Conservation Contributions in Publication 526.

Limit on itemized deductions. For 2008, if your adjusted gross income is more than
Appendix D: Gift and Pledge Definitions

- **Associated Donor** – When more than one person is responsible for a gift or pledge, the additional person(s) is called an associated donor. Types of associated donors include the primary donor, joint donor, group donors or entities for which the gift is in-memory or in-honor of someone.

- **Cash/Check/Credit Card** – All cash, check and credit card gifts (except those to endowments) must now be sent via UH Police to “Manager, Donor & Alumni Records, Room 306 McElhinney Hall” together with the GTF or response device and other associated documents rather than to the Treasurer’s Office.

- **Company Gift** – Gifts in which the company itself is a donor.

- **Covering Account** – Some donors have a special arrangement with one or more other donors that apply over a period of days, months or even years. Under this arrangement, every donation from the primary donor automatically gives some amount of soft or recognition credit to the specific associated donors automatically. In Advance this is called a covering account.

- **Deferred Gift** – These are also called “planned gifts” or “future gifts” and include bequests, charitable gift annuity, charitable lead trusts, life estates and pooled income funds.

- **Gifts-in-kind** - For all gifts-in-kind costing more than $5,000 the Development Office will forward a copy of the completed gift receipt to Property Management to support the capital value established in the property management information system. The department receiving the gift will complete and forward a Form PRP-1A to Property Management acknowledging the receipt of a gift-in-kind. A copy of the gift receipt should accompany the PRP 1-A. (MAPP 03.03.02, Section VII, C.)

- **In Memory of** – The entity for whom the gift was made in honor or memory of does not receive gift credit; however, the gift information is noted on that entity’s database record and an acknowledgement is sent to the person being honored, or a family member of the person being memorialize, informing them about the gift.

- **On Behalf** – The entity for whom the gift was made on behalf of does not receive gift credit; however, the gift information is noted on that entity’s database record and an acknowledgement is sent to the person being honored, or a family member of the person being memorialize, informing them about the gift.

- **On Behalf of (Charitable Gift Fund)** – The entity for whom the gift was made on behalf of does not receive gift credit; however, the gift information is noted on that entity’s database record and an acknowledgement is sent to the person being honored, or a family member of the person being memorialize, informing them about the gift.

- **Fair Market Value aka Quid Pro Quo** – A quid pro quo (QPQ) is the fair market value of goods or services provided to a donor in return for a gift.

- **Securities/Stock** – Gifts made as a result of securities traded on an exchange or other publicly reported market or recorded on the GTF. This payment type should be reported through the Office of Treasury.

- **Wire Transfer** – A wire transfer is an electronic transfer of funds from one bank to another or from one account to another upon a donor’s instructions, through bookkeeping entries. This payment type should be report through Office of Treasury.
Appendix E: Additional GTF Examples
Associated Donor
When more than one person is responsible for a gift or pledge, the additional person(s) is called an associated donor. Types of associated donors include the primary donor, joint donor, group donors or entities for which the gift is in-memory or in-honor of someone.

GIFT TRANSMITTAL FORM

DONOR & ALUMNI RECORDS ● MAIL CODE DAR-5035 ● PHONE (713) 743-8910 ● FAX (713) 743-8917

SECTION I

[1] Donor ID (if donor is already in database): 999999 Entity Type (if donor is new to database): Other

[2] Donor Name: (Sal.) Quarry Stone Gift Fund

[3] Contact Person (for Corp, Fdn or Org): Mr. Fred Flintstone

[4] Mail Address: 2800 Calhoun

[4b] City/State/Zip: Houston, TX, 77204 Address Type Business

[5] Home Phone: ( ) - Business: (713) 555-1234 Other (): ( ) -

[6] Spouse Name: (Sal.) Check box only if donor instructed this is not a joint gift: □

[7] Personal Email: Business Email:

SECTION II

[8] Transaction Type: Outright Gift If payment on existing pledge, indicate pledge number: ______

[9] Is this gift tied to a Proposal number? Y □ N □ Proposal number: ______

Check box only if over $25K, but considered an Annual Gift: □

Check box only if considered a Corporate Annual Gift: □ (CFR Use ONLY)

[10] Payment Type: Check [10b] Check Number: 012341

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GIFT TOTAL

2,000.00


[16] □ In Memory □ In Honor □ On Behalf of: The Barney Rubble Foundation Fund

[17] If in memory/in honor/on behalf of, list the name and address of the person(s) to be notified of this gift in “comments” section on line 20.

[18] Matching Donor Name (attach claim): _____________

[19] For Gifts-In-Kind, indicate value as appraised (attach appraisal) or estimated: ______

[20] Comments (Describe Gift-In-Kind or Other here): Capt. Fred Flintstone "assoc.o" 989999 and Dr. Wilma Flintonston "assoc.o"

SECTION III

[21] Your name (print):_________________________________ Signature/Date:_________________________________________

[22] Phone: _____ Mail Code: _____ Campus: _____ College/Unit: _____ Dept: ______

[23] Development Officer Signature: _______________________________ Date: __________________________

[24] Certifying Signature: ___________________________________ Date: __________________________

[25] INTERNAL USE - MATCHING ID: 32
Gift Pledge Handling Reference Guide

**Cash/Check/Credit Card**
All cash, check and credit card gifts (except those to endowments) must now be sent via UH Police to “Manager, Donor & Alumni Records, Room 306 McElhinney Hall” together with the GTF or response device and other associated documents rather than to the Treasurer’s Office.

**GIFT TRANSMITTAL FORM**

**DONOR & ALUMNI RECORDS ● MAIL CODE DAR-5035 ● PHONE (713) 743-8910 ● FAX (713) 743-8917**

**SECTION I**

[1] Donor ID (if donor is already in database): 999555
[2] Entity Type (if donor is new to database): 
[3] Contact Person (for Corp, Fdn or Org): Ms. Wilma Berry
[4] Title: 
[5] Mail Address: 4800 University Drive
[6] City/State/Zip: Houston, TX 77204
[7] Home Phone: (____) _____-______
[8] Business: (713) 555-2222
[9] Other: (____) _____-______
[10] Spouse Name: (Sal.) Wilma Berry
[11] Check box only if donor instructed this is a joint gift: 
[12] Personal Email: 
[13] Business Email: 

**SECTION II**

[8] Transaction Type: Outright Gift
[9] If payment on existing pledge, indicate pledge number: 
[10] Payment Type: Check
[10b] Check Number: 12300

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**GIFT TOTAL**

[15] If New Pledge: Payment Amounts: 
[16] Payment Schedule: 
[17] First Payment Due On (date): 

[18] In Memory: 
[19] In Honor: 
[20] On Behalf of: 
[21] Matching Donor Name (attach claim): 
[22] For Gifts-In-Kind, indicate value as appraised (attach appraisal) or estimated: 
[23] Comments (Describe Gift-In-Kind or Other here): 

**SECTION III**

[21] Your name (print): ____________________________ Signature/Date: ____________________________
[22] Phone: ____ Mail Code: ____ Campus: ____ College/Unit: ____ Dept: ____
[23] Development Officer Signature: ____________________________ Date: ____________________________
[24] Certifying Signature: ____________________________ Date: ____________________________
[25] INTERNAL USE - MATCHING ID:
Gift Pledge Handling Reference Guide

Company Gift
Gifts in which the company itself is a donor.

GIFT TRANSMITTAL FORM
DONOR & ALUMNI RECORDS ● MAIL CODE DAR-5035 ● PHONE (713) 743-8910 ● FAX (713) 743-8917

SECTION I

[1] Donor ID (if donor is already in database): 999111
Entity Type (if donor is new to database): ________________

[2] Donor Name: (Sal.) Barney and Fred Company

[3] Contact Person (for Corp, Fdn or Org): ______ Title: ______

[4] Mail Address: 3600 Elgin

[4b] City/State/Zip: Houston, TX 77204 Address Type Business

[5] Home Phone: ( ) - Business: (281) 555-1234 Other ( ): ( ) -

[6] Spouse Name: (Sal.) ______ Check box only if donor instructed this is not a joint gift: □

[7] Personal Email: ________________ Business Email: ________________

SECTION II

[8] Transaction Type: Outright Gift
If payment on existing pledge, indicate pledge number: ______

[9] Is this gift tied to a Proposal number? Y □ N □ Proposal number: ______
Check box only if over $25K, but considered an Annual Gift: □
Check box only if considered a Corporate Annual Gift: □ (CFR Use ONLY)

[10] Payment Type: Cash  [10b] Check Number: ______

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GIFT TOTAL 10,000


[16] □ In Memory □ In Honor □ On Behalf of: ______
[17] If in memory/in honor/on behalf of, list the name and address of the person(s) to be notified of this gift in "comments" section on line 20.

[18] Matching Donor Name (attach claim): ______

[19] For Gifts-In-Kind, indicate value as appraised (attach appraisal) or estimated: ______

[20] Comments (Describe Gift-In-Kind or Other here): ______

SECTION III

[21] Your name (print): ________________ Signature/Date: ______________________

[22] Phone: ______ Mail Code: ______ Campus: ______ College/Unit: ______ Dept: ______

[23] Development Officer Signature: ______________________ Date: ________________

[24] Certifying Signature: ______________________ Date: ________________

[25] INTERNAL USE - MATCHING ID: ______
Covering Account
Some donors have a special arrangement with one or more other donors that apply over a period of days, months or even years. Under this arrangement, every donation from the primary donor automatically gives some amount of soft or recognition credit to the specific associated donors automatically. In Advance this is called a covering account.

SECTION I

[1] Donor ID (if donor is already in database): 991111 Entity Type (if donor is new to database): ________
[2] Donor Name: (Sal.) The Garfield Cat Foundation
[3] Contact Person (for Corp, Fdn or Org): Mr. Garfield Cat
[4] Mail Address: 411 Spot Lane
[4b] City/State/Zip: Bellaire, TX 77005
[5] Home Phone: ( ) Business: ( ) Other (: ( )
[6] Spouse Name: (Sal.) Check box only if donor instructed this is not a joint gift: 
[7] Personal Email: Business Email:

SECTION II

[8] Transaction Type: Outright Gift
[9] Is this gift tied to a Proposal number? Y N Proposal number: 
[10] Payment Type: Check Check Number: 00122

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GIFT TOTAL 20,000


[16] In Memory In Honor On Behalf of: 

[17] If in memory/in honor/on behalf of, list the name and address of the person(s) to be notified of this gift in “comments” section on line 20.

[18] Matching Donor Name (attach claim): 

[19] For Gifts-In-Kind, indicate value as appraised (attach appraisal) or estimated: 

[20] Comments (Describe Gift-In-Kind or Other here): Covering Account for Mr. Garfield Cat-99222

SECTION III

[21] Your name (print): Signature/Date: 

[22] Phone: Mail Code: Campus: College/Unit: Dept: 

[23] Development Officer Signature: Date: 

[24] Certifying Signature: Date: 

[25] INTERNAL USE - MATCHING ID:
Deferred Gift
These are also called “planned gifts” or “future gifts” and include bequests, charitable gift annuity, charitable lead trusts, life estates and pooled income funds.

GIFT TRANSMITTAL FORM
DONOR & ALUMNI RECORDS • MAIL CODE DAR-5035 • PHONE (713) 743-8910 • FAX (713) 743-8917

SECTION I

[1] Donor ID (if donor is already in database): 99999 Entity Type (if donor is new to database): 
[2] Donor Name: (Sal.) Ms. Betty Boop
[3] Contact Person (for Corp, Fdn or Org): 
Title: 
[4] Mail Address: 1211 Lacy Rd
[4b] City/State/Zip: The Woodlands, TX 77004 Address Type Home
[5] Home Phone: (713) 555-1111 Business: ( ) - Other ( ): ( ) -
[6] Spouse Name: (Sal.) 
Check box only if donor instructed this is not a joint gift: 
[7] Personal Email: 
Business Email: 

SECTION II

[8] Transaction Type: Planned Gift
If payment on existing pledge, indicate pledge number: 
[9] Is this gift tied to a Proposal number? Y N Proposal number: 
Check box only if over $25K, but considered an Annual Gift: 
Check box only if considered a Corporate Annual Gift: (CFR Use ONLY)
[10] Payment Type: Other, please describe 
[10b] Check Number: 

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GIFT TOTAL

[15] If New Pledge: Payment Amounts: 
Payment Schedule: 
First Payment Due On (date): 
[16] In Memory In Honor On Behalf of: 
[17] If in memory/in honor/on behalf of, list the name and address of the person(s) to be notified of this gift in “comments” section on line 20.
[18] Matching Donor Name (attach claim):
[19] For Gifts-In-Kind, indicate value as appraised (attach appraisal) or estimated: 
[20] Comments (Describe Gift-In-Kind or Other here): Deferred Gift- Irrevocable

SECTION III

[21] Your name (print): 
Signature/Date: 
[22] Phone: 
Mail Code: 
Campus: 
College/Unit: 
Dept: 
[23] Development Officer Signature: 
Date: 
[24] Certifying Signature: 
Date: 
[25] INTERNAL USE - MATCHING ID:

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**Gift Pledge Handling Reference Guide**

**Gifts-in-kind**
For all gifts-in-kind costing more than $5,000 the Development Office will forward a copy of the completed gift receipt to Property Management to support the capital value established in the property management information system. The department receiving the gift will complete and forward a Form PRP-1A to Property Management acknowledging the receipt of a gift-in-kind. A copy of the gift receipt should accompany the PRP 1-A. (MAPP 03.03.02, Section VII, C.)

**GIFT TRANSMITTAL FORM**

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**DONOR & ALUMNI RECORDS**
- MAIL CODE DAR-5035
- PHONE (713) 743-8910
- FAX (713) 743-8917

---

**SECTION I**

1. Donor ID (if donor is already in database): 999787
2. Entity Type (if donor is new to database): Corporation
3. Donor Name: (Sal.) Popeye Sailor Company
4. Contact Person (for Corp, Fdn or Org): Mr. Popeye Sailor
6. Mail Address: 555 Sailboat Lane
7. City/State/Zip: Houston, TX 77004
8. Address Type: Business

---

**SECTION II**

9. Transaction Type: 
   - If payment on existing pledge, indicate pledge number: ____

10. Is this gift tied to a Proposal number? Y N
    - Proposal number: ____
    - Check box only if over $25K, but considered an Annual Gift: 
    - Check box only if considered a Corporate Annual Gift: 
    - Check box only if over $25K, but considered an Annual Gift: 

11. Payment Type: Gift In Kind, please describe
    - Check Number: ____

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**GIFT TOTAL**

199,989.99

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15. If New Pledge: Payment Amounts: ____ Payment Schedule: ___________ First Payment Due On (date): ____
16. ☐ In Memory ☐ In Honor ☐ On Behalf of: ______
17. If in memory/in honor/on behalf of, list the name and address of the person(s) to be notified of this gift in "comments" section on line 20.
18. Matching Donor Name (attach claim): ______
19. For Gifts-In-Kind, indicate value as appraised (attach appraisal) or estimated: 
   - Appraised by Qualified Independent Appraiser
20. Comments (Describe Gift-In-Kind or Other here): This Popeye Sailor grant is in support of the implementation of the projects outlined in the university's proposal for Popeye's Applied Technology solution in learning initiative.

---

**SECTION III**

21. Your name (print): ___________________________ Signature/Date: ___________________________
22. Phone: _____ Mail Code: _____ Campus: _____ College/Unit: _____ Dept: _____
23. Development Officer Signature: ___________________________ Date: __________________________
24. Certifying Signature: ___________________________ Date: __________________________
25. INTERNAL USE - MATCHING ID: 37
Gift Pledge Handling Reference Guide

In Memory of
The entity for whom the gift was made in honor or memory of does not receive gift credit; however, the gift information is noted on that entity’s database record and an acknowledgement is sent to the person being honored, or a family member of the person being memorialize, informing them about the gift.

GIFT TRANSMITTAL FORM
DONOR & ALUMNI RECORDS • MAIL CODE DAR-5035 • PHONE (713) 743-8910 • FAX (713) 743-8917

SECTION I
[1] Donor ID (if donor is already in database): 99988
Entity Type (if donor is new to database): Corporation
[2] Donor Name: (Sal.) Micky Nice and Minnie Nice
[3] Contact Person (for Corp, Fdn or Org): Ms. Minnie Nice
Title: ______
Address Type Business
[4b] Home Phone: (    ) - Business: ( 713 ) 555-8888
Other (    ) - ________
[6] Spouse Name: (Sal.) ______
Check box only if donor instructed this is not a joint gift: □
[7] Personal Email: ______
Business Email: ______

SECTION II
[8] Transaction Type: Outright Gift
If payment on existing pledge, indicate pledge number: ______
[9] Is this gift tied to a Proposal number? Y □ N □ Proposal number: ______
Check box only if over $25K, but considered an Annual Gift: □
Check box only if considered a Corporate Annual Gift: □ (CFR Use ONLY)
[10] Payment Type: Check
Check Number: 00111
[11] Speed Type
Cost Center Name
Purpose Code
 Appeal
Amount
HCS22222RN
00730-5555-H4444-H3333-
NA
General Scholarship Fund
OSSCH
100.00

SECTION III
[16] ☒ In Memory ☐ In Honor ☐ On Behalf of: Ms. Cat Sitter
[17] If in memory/in honor/on behalf of, list the name and address of the person(s) to be notified of this gift in "comments" section on line 20.
[18] Matching Donor Name (attach claim): ______

For Gifts-In-Kind, indicate value as appraised (attach appraisal) or estimated: ______

Comments (Describe Gift-In-Kind or Other here): ______

SECTION III
[21] Your name (print): ________________________________ Signature/Date: __________________
[22] Phone: ______ Mail Code: ______ Campus: ______ College/Unit: ______ Dept: ______
[23] Development Officer Signature: ____________________________ Date: __________________
[24] Certifying Signature: __________________ Date: __________________
[25] INTERNAL USE - MATCHING ID: __________________
On Behalf
The entity for whom the gift was made on behalf of does not receive gift credit; however, the gift information is noted on that entity’s database record and an acknowledgement is sent to the person being honored, or a family member of the person being memorialize, informing them about the gift.

GIFT TRANSMITTAL FORM
DONOR & ALUMNI RECORDS ● MAIL CODE DAR-5035 ● PHONE (713) 743-8910 ● FAX (713) 743-8917

SECTION I

[1] Donor ID (if donor is already in database): 999555
Entity Type (if donor is new to database): 

[2] Donor Name: (Sal.) Mr. Sponge Bob

[3] Contact Person (for Corp, Fdn or Org): 
Title: 

[4] Mail Address: 555 Nick St

[4b] City/State/Zip: Houston, TX 77204

[5] Home Phone: (713) 555-3333
Business: ( ) - Other ( ): ( ) - 

[6] Spouse Name: (Sal.)
Check box only if donor instructed this is not a joint gift: 

[7] Personal Email: 
Business Email: 

SECTION II

[8] Transaction Type: Outright Gift
If payment on existing pledge, indicate pledge number: 

[9] Is this gift tied to a Proposal number? Y ☐ N ☐ Proposal number: 
Check box only if over $25K, but considered an Annual Gift: 
Check box only if considered a Corporate Annual Gift: (CFR Use ONLY) 

[10] Payment Type: Cash
[10b] Check Number: 11111

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<th>Cost Center Name</th>
<th>Purpose Code</th>
<th>Appeal</th>
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<td>00730-7777-H9999-7777-NA</td>
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<td>OASDP</td>
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</tbody>
</table>

GIFT TOTAL 100.00

[15] If New Pledge: Payment Amounts: __________ Payment Schedule: __________ First Payment Due On (date): 

[16] ☐ In Memory ☐ In Honor ☑ On Behalf of: Bart Simpson

[17] If in memory/in honor/on behalf of, list the name and address of the person(s) to be notified of this gift in “comments” section on line 20.

[18] Matching Donor Name (attach claim): 

[19] For Gifts-In-Kind, indicate value as appraised (attach appraisal) or estimated: 

[20] Comments (Describe Gift-In-Kind or Other here): 

SECTION III

[21] Your name (print): ___________________________ Signature/Date: ___________________________

[22] Phone: ______ Mail Code: ______ Campus: ______ College/Unit: ______ Dept: ______

[23] Development Officer Signature: ___________________________ Date: ___________________________

[24] Certifying Signature: ___________________________ Date: ___________________________

[25] INTERNAL USE - MATCHING ID: 

39
On Behalf of (Charitable Gift Fund)
The entity for whom the gift was made on behalf of does not receive gift credit; however, the gift information is noted
on that entity’s database record and an acknowledgement is sent to the person being honored, or a family member of
the person being memorialize, informing them about the gift.

GIFT TRANSMITTAL FORM
DONOR & ALUMNI RECORDS • MAIL CODE DAR-5035 • PHONE (713) 743-8910 • FAX (713) 743-8917

SECTION I

[1] Donor ID (if donor is already in database): 999777 Entity Type (if donor is new to database): Other

[2] Donor Name: (Sal.) Charitable Gift Fund

[3] Contact Person (for Corp, Fdn or Org): Ms. Tweety Bird Jones Title: _____

[4] Mail Address: 9855 Cage Rd

[4b] City/State/Zip: Houston, TX 77204 Address Type

[5] Home Phone: ( ) - Business: ( 800 ) 555-3332 Other ( ): ( ) -

[6] Spouse Name: (Sal.) Check box only if donor instructed this is not a joint gift: □

[7] Personal Email: Business Email: _____

SECTION II

[8] Transaction Type: Outright Gift If payment on existing pledge, indicate pledge number: _____

[9] Is this gift tied to a Proposal number? Y □ N □ Proposal number: _____

Check box only if over $25K, but considered an Annual Gift: □

Check box only if considered a Corporate Annual Gift: □ (CFR Use ONLY)

[10] Payment Type: Check 10b Check Number: 01210

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<td>H222222RN</td>
<td>00730-6555-H2222-H9999-NA Wilson Presidential Endowed Scholarship</td>
<td>ESSCH</td>
<td>2,000.00</td>
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<td>[11]</td>
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<td>[14]</td>
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</table>

GIFT TOTAL 2,000.00


[16] □ In Memory □ In Honor □ On Behalf of: The Patrick and Mia Wilson Foundation Fund

[17] If in memory/in honor/on behalf of, list the name and address of the person(s) to be notified of this gift in “comments” section on line 20.

[18] Matching Donor Name (attach claim):

[19] For Gifts-In-Kind, indicate value as appraised (attach appraisal) or estimated: _____

[20] Comments (Describe Gift-In-Kind or Other here): Cpt. Patrick Wilson "assoc.o" 999999 & Dr. Mia Wilson "assoc.o" 999998

SECTION III

[21] Your name (print):_________________________________ Signature/Date:_________________________________________

[22] Phone: ______ Mail Code: ______ Campus: ______ College/Unit: ______ Dept: ______

[23] Development Officer Signature: ______________________________ Date: ______________________________

[24] Certifying Signature: ______________________________ Date: ______________________________

[25] INTERNAL USE - MATCHING ID:
**Gift Pledge Handling Reference Guide**

**Fair Market Value aka Quid Pro Quo**
A quid pro quo (QPQ) is the fair market value of goods or services provided to a donor in return for a gift.

**GIFT TRANSMITTAL FORM**

**DONOR & ALUMNI RECORDS ● MAIL CODE DAR-5035 ● PHONE (713) 743-8910 ● FAX (713) 743-8917**

**SECTION I**

1. Donor ID (if donor is already in database): 9777999
2. Donor Name: (Sal.) Mr. Batman Saver
3. Contact Person (for Corp, Fdn or Org): ______ Title: ______
4. Mail Address: 888 University
5. City/State/Zip: Houston, TX 77204 Address Type: Home
6. Home Phone: (832) 555-1234 Business: ( ) - Other ( ): ( ) -
7. Spouse Name: (Sal.) ______ Check box only if donor instructed this is not a joint gift: ❑
8. Personal Email: ______ Business Email: ______

**SECTION II**

8. Transaction Type: Outright Gift If payment on existing pledge, indicate pledge number: ______
9. Is this gift tied to a Proposal number? Y ❑ N ❑ Proposal number: ______
   Check box only if over $25K, but considered an Annual Gift: ❑
   Check box only if considered a Corporate Annual Gift: ❑ (CFR Use ONLY)
10. Payment Type: Credit Card [10b] Check Number: ______

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<td>[14]</td>
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<td></td>
<td></td>
</tr>
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<td><strong>GIFT TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>900.00</td>
</tr>
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</table>

15. If New Pledge: Payment Amounts: _____ Payment Schedule: _____________ First Payment Due On (date): ______
16. ❑ In Memory ❑ In Honor ❑ On Behalf of: ______
17. *If in memory/in honor/on behalf of, list the name and address of the person(s) to be notified of this gift in "comments" section on line 20.
18. Matching Donor Name (attach claim): ______
19. For Gifts-In-Kind, indicate value as appraised (attach appraisal) or estimated: ______
20. Comments (Describe Gift-In-Kind or Other here): ______

**SECTION III**

21. Your name (print): ___________________________ Signature/Date: ___________________________
22. Phone: ______ Mail Code: ______ Campus: ______ College/Unit: ______ Dept: ______
23. Development Officer Signature: ___________________________ Date: ___________________
24. Certifying Signature: ___________________________ Date: ___________________
25. INTERNAL USE - MATCHING ID:
Securities/Stock
Gifts made as a result of securities traded on an exchange or other publicly reported market or recorded on the GTF. This payment type should be reported through the Planned Giving Office.

GIFT TRANSMITTAL FORM
DONOR & ALUMNI RECORDS • MAIL CODE DAR-5035 • PHONE (713) 743-8910 • FAX (713) 743-8917

SECTION I
[1] Donor ID (if donor is already in database): 999995 Entity Type (if donor is new to database): 
[2] Donor Name: (Sal.) Mr. Donald Duck
[3] Contact Person (for Corp, Fdn or Org): 
[4] Mail Address: 8884 Memorial Drive
[4b] City/State/Zip: Houston, TX 77204
[5] Home Phone: (     ) - Business: (     ) - Other (     ) -
[6] Spouse Name: (Sal.) Mrs. Daffaney Duck

SECTION II
[8] Transaction Type: Outright Gift
If payment on existing pledge, indicate pledge number: 
[9] Is this gift tied to a Proposal number? Y  N  Proposal number: 
Check box only if over $25K, but considered an Annual Gift:  
Check box only if considered a Corporate Annual Gift: (CFR Use ONLY)
[10] Payment Type: Securities
[10b] Check Number: 

<table>
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<td>HE222222RN</td>
<td>00730-7777-H0000-A0222-NA</td>
<td>Donald Duck Endowment for Teaching Excellence</td>
<td>EASFS</td>
<td>3403.50</td>
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GIFT TOTAL 

[16] □ In Memory □ In Honor □ On Behalf of: 
[17] If in memory/in honor/on behalf of, list the name and address of the person(s) to be notified of this gift in “comments” section on line 20.
[18] Matching Donor Name (attach claim): 
[19] For Gifts-In-Kind, indicate value as appraised (attach appraisal) or estimated: 
[20] Comments (Describe Gift-In-Kind or Other here): 75 Shares of Duck Corp. securities @ 45.3800/share

SECTION III
[21] Your name (print): ___________________________ Signature/Date: ___________________________
[22] Phone: ____ Mail Code: ____ Campus: ____ College/Unit: ____ Dept: ____
[23] Development Officer Signature: ___________________________ Date: __________________
[24] Certifying Signature: ___________________________ Date: __________________
[25] INTERNAL USE - MATCHING ID:
Wire Transfer
A wire transfer is an electronic transfer of funds from one bank to another or from one account to another upon a donor’s instructions, through bookkeeping entries.

GIFT TRANSMITTAL FORM
DONOR & ALUMNI RECORDS ● MAIL CODE DAR-5035 ● PHONE (713) 743-8910 ● FAX (713) 743-8917

SECTION I
[1] Donor ID (if donor is already in database): 987899
Entity Type (if donor is new to database): Corporation
[2] Donor Name: (Sal.) George Jetson Corporation
[3] Contact Person (for Corp, Fdn or Org): Dr. Betty Robot
Title: R&D Planning
[4b] City/State/Zip: Houston, TX 77204
Address Type
[5] Home Phone: (     ) - Business: ( 800 ) 555-4123 Other (     ) -
[6] Spouse Name: (Sal.)
Check box only if donor instructed this is not a joint gift: □
[7] Personal Email: Business Email:

SECTION II
[8] Transaction Type: Outright Gift
If payment on existing pledge, indicate pledge number: ______
[9] Is this gift tied to a Proposal number? Y □ N □ Proposal number: ______
Check box only if over $25K, but considered an Annual Gift: □
Check box only if considered a Corporate Annual Gift: □ (CFR Use ONLY)
[10] Payment Type: Other, please describe
[10b] Check Number:

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<td>[14]</td>
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</tbody>
</table>

GIFT TOTAL 50,000.00

[16] □ In Memory □ In Honor □ On Behalf of: ______
[17] If in memory/in honor/on behalf of, list the name and address of the person(s) to be notified of this gift in “comments” section on line 20.
[18] Matching Donor Name (attach claim): ______
[19] For Gifts-In-Kind, indicate value as appraised (attach appraisal) or estimated: ______
[20] Comments (Describe Gift-In-Kind or Other here): Wire Transfer. Mail receipt to above address

SECTION III
[21] Your name (print): ___________________________ Signature/Date: ___________________________
[22] Phone: ______ Mail Code: ______ Campus: ______ College/Unit: ______ Dept: ______
[23] Development Officer Signature: ___________________________ Date: __________________________
[24] Certifying Signature: ___________________________ Date: __________________________
[25] INTERNAL USE - MATCHING ID:
New Pledge
When the donor makes a new commitment to make a gift over a specified period of time, the payment amount, payment schedule and first payment due date is entered on the GTF.

GIFT TRANSMITTAL FORM
DONOR & ALUMNI RECORDS • MAIL CODE DAR-5035 • PHONE (713) 743-8910 • FAX (713) 743-8917

SECTION I

[1] Donor ID (if donor is already in database): 999665
Entity Type (if donor is new to database): _____________

[2] Donor Name: (Sal.) Mr. George Jungle

[3] Contact Person (for Corp, Fdn or Org): ________ Title: ________


[4b] City/State/Zip: Houston, TX 77204

[5] Home Phone: (281) 555-1245 Business: (800) 555-1234 Other ( ): ( ) -

[6] Spouse Name: (Sal.) ________ Check box only if donor instructed this is not a joint gift: □

[7] Personal Email: _____________ Business Email: _____________

SECTION II

[8] Transaction Type: New Pledge

[9] Is this gift tied to a Proposal number? Y □ N □ Proposal number: ________

Check box only if over $25K, but considered an Annual Gift: □

Check box only if considered a Corporate Annual Gift: □ (CFR Use ONLY)

[10] Payment Type: _____________ [10b] Check Number: ________

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<th>Cost Center Name</th>
<th>Purpose Code</th>
<th>Appeal</th>
<th>Amount</th>
</tr>
</thead>
</table>

[12] ________

[13] ________

[14] ________

GIFT TOTAL 10,000.00

[15] If New Pledge: Payment Amounts: $2,000.00 Payment Schedule: Annually First Payment Due On (date): October 10, 2010

[16] □ In Memory □ In Honor □ On Behalf of: ________

[17] If in memory/in honor/on behalf of, list the name and address of the person(s) to be notified of this gift in “comments” section on line 20.

[18] Matching Donor Name (attach claim): ________

[19] For Gifts-In-Kind, indicate value as appraised (attach appraisal) or estimated: ________

[20] Comments (Describe Gift-In-Kind or Other here): ________

SECTION III

[21] Your name (print): ___________________________ Signature/Date: ___________________________

[22] Phone: ________ Mail Code: ________ Campus: ________ College/Unit: ________ Dept: ________

[23] Development Officer Signature: ___________________________ Date: ___________________________

[24] Certifying Signature: ___________________________ Date: ___________________________

[25] INTERNAL USE - MATCHING ID:
Gift Pledge Handling Reference Guide

New Pledge & Payment together on the same GTF
This is an example of the donor's new pledge commitment along with the payment information.

GIFT TRANSMITTAL FORM
DONOR & ALUMNI RECORDS • MAIL CODE DAR-5035 • PHONE (713) 743-8910 • FAX (713) 743-8917

SECTION I
[1] Donor ID (if donor is already in database): 999777 Entity Type (if donor is new to database): Foundation
[2] Donor Name: (Sal.) Scooby Doo Endowment Inc. Title: President
[3] Contact Person (for Corp, Fdn or Org): Mr. Fred Follower
[4] Mail Address: 888 Discovery Drive
[4b] City/State/Zip: Houston, TX 77204 Address Type Business
[5] Home Phone: ( ) - Business: (713) 555-9999 Other ( ): ( ) -
[6] Spouse Name: (Sal.) Check box only if donor instructed this is not a joint gift: ☐
[7] Personal Email: Business Email:

SECTION II
[8] Transaction Type: New Pledge and Payment If payment on existing pledge, indicate pledge number: ______
[9] Is this gift tied to a Proposal number? Y N Proposal number: ______
    ☐ Check box only if over $25K, but considered an Annual Gift: ☐
    ☐ Check box only if considered a Corporate Annual Gift: ☐ (CFR Use ONLY)
[10] Payment Type: Check [10b] Check Number: 5555

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<td>Scooby Doo</td>
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GIFT TOTAL 15,000.00______

[15] If New Pledge: Payment Amounts: $15,000.00 Payment Schedule: Annually First Payment Due On (date): July 31, 2011
[16] ☐ In Memory ☐ In Honor ☐ On Behalf of: ______
[17] If in memory/in honor/on behalf of, list the name and address of the person(s) to be notified of this gift in “comments” section on line 20.
[18] Matching Donor Name (attach claim):
[19] For Gifts-In-Kind, indicate value as appraised (attach appraisal) or estimated: ______
[20] Comments (Describe Gift-In-Kind or Other here): To be used for the Discovery Program

SECTION III
[21] Your name (print): ___________________________ Signature/Date: ___________________________
[22] Phone: _____ Mail Code: _____ Campus: _____ College/Unit: _____ Dept: _____
[23] Development Officer Signature: ___________________________ Date: ___________________________
[24] Certifying Signature: ___________________________ Date: ___________________________
[25] INTERNAL USE - MATCHING ID:
Gift Pledge Handling Reference Guide

Pledge Payment with Matching Claim
When an employer contributes a gift to an organization in response to an employee’s gift, a claim is recorded in Advance connecting the employee’s record with the employer’s record indicating the employee’s wish to have their gift matched by their employer. Notification is given to the company indicating the employee’s gift and their wish to have the gift matched. The employer can then fulfill the claim through a matching gift.

GIFT TRANSMITTAL FORM

DONOR & ALUMNI RECORDS • MAIL CODE DAR-5035 • PHONE (713) 743-8910 • FAX (713) 743-8917

SECTION I

1. Donor ID (if donor is already in database): 99999 Entity Type (if donor is new to database): Foundation
2. Donor Name: (Sal.) Mr. Lisa Simpson
3. Contact Person (for Corp, Fdn or Org): _____ Title: _____
4. Mail Address: 777 Homer Street
4b. City/State/Zip: Houston, TX 77204 Address Type Home
5. Home Phone: ( ) - Business: ( ) - Other ( ): ( ) -
6. Spouse Name: (Sal.) _____ Check box only if donor instructed this is not a joint gift: ☐
7. Personal Email: _____ Business Email: _____

SECTION II

8. Transaction Type: Pledge Payment If payment on existing pledge, indicate pledge number: 883788
9. Is this gift tied to a Proposal number? Y ☐ N ☐ Proposal number: _____
   Check box only if over $25K, but considered an Annual Gift: ☐
   Check box only if considered a Corporate Annual Gift: ☐ (CFR Use ONLY)
10. Payment Type: Check [10b] Check Number: 6588
    Speed Type Cost Center Cost Center Name Purpose Code Appeal Amount
    [12]
    [13]
    [14]

GIFT TOTAL 500.00

15. If New Pledge: Payment Amounts: _____ Payment Schedule: ______________ First Payment Due On (date): _____
16. ☐ In Memory ☐ In Honor ☐ On Behalf of: ______
17. If in memory/in honor/on behalf of, list the name and address of the person(s) to be notified of this gift in “comments” section on line 20.
18. Matching Donor Name (attach claim): ExxonMobile-130399
19. For Gifts-In-Kind, indicate value as appraised (attach appraisal) or estimated: ______
20. Comments (Describe Gift-In-Kind or Other here): ______

SECTION III

21. Your name (print): ___________________________ Signature/Date: ___________________________
22. Phone: _____ Mail Code: _____ Campus: _____ College/Unit: _____ Dept: _____
23. Development Officer Signature: ___________________________ Date: ______________________
24. Certifying Signature: ___________________________ Date: ______________________
25. INTERNAL USE - MATCHING ID:
Appendix F: Annual Giving Definitions

- Annual gift to the University of Houston are gifts of cash and securities in amounts up to and including $24,999 given during the course of a fiscal year by individuals including but not limited to alumni, parents of UH students, faculty/staff members and friends of UH in direct support of current operations, endowment or building and property at the University of Houston. Corporate matching claims associated with annual gifts will be counted as part of the gift. Payments on pledges where the total pledge amount is $24,999 or less are included. Gifts associated with special events are excluded as are deferred gifts and gifts to KUHT and KUHF.

- Key Criteria for Annual Gift Counting
  - Gifts from an individual (including associated credit)
  - Gifts up to and including $24,999
  - Gifts directly in support of current operations, endowment and building and property
  - Corporate matching claims associated with annual gifts
  - Payments on pledges where the total pledge amount is $24,999 or less
  - Deferred gifts, special event gifts and KUHT and KUHF gifts are excluded

Appendix G: New donor to the database

After the Development Officer has searched the Advance database and the donor/organization could not be found, the Development Officer will indicate on the GTF form that the donor/organization is new to the database and that an entity needs to be created. DAR is the only department who should update and create new entities to the Advance database. If you have any questions please contact Sara Haynes at smhaynes@central.uh.edu or at 3-8852.